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## EFFECTIVENESS OF E-RKAP SYSTEM IMPLEMENTATION WITH HUMAN, ORGANIZING, TECHNOLOGY (HOT) FIT MODEL APPROACH

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**ABSTRACT:** This study aims to test and prove the influence of human, organizing and technology on the effectiveness of the E-RKAP system. The hypotheses of this study are System Use affects the Effectiveness of the E-RKAP System, User Satisfaction affects the Effectiveness of the E-RKAP System, Structural affects the Effectiveness of the E-RKAP System, Environment affects the Effectiveness of the E-RKAP System, System Quality affects the Effectiveness of the E-RKAP System, Information Quality affects the Effectiveness of the E-RKAP System, Service Quality affects the Effectiveness of the E-RKAP System. The population of this study were company employees. The sampling technique used in this study was purposive sampling which obtained a sample of 90 people. This study shows that system use, use satisfaction, structure, environment, information quality and service quality have no influence on the effectiveness of the E-RKAP system. System quality has an influence on the effectiveness of the E-RKAP system.

**KEYWORDS :** *Effectiveness, E-RKAP system, HOT Fit.*

### I. INTRODUCTION

The modern era is an era of rapid technological advancement and development. All aspects of life also feel the impact due to the sophistication of technology. Information systems provide convenience for users to support their daily work [1]. The existence of a system in a job is needed because there are functions and goals and intentions stored in it. The presence of industry 4.0 is also proof that currently industrial development cannot be separated from technological development. Humans as social groups also need technology to be used in social or organizational life.

This shows that technology also has an influence on every human and organization in action. In the implementation and utilization of the system, effectiveness is also a concern for an organization when running its system for work efficiency. [2] argue that effectiveness is part of the benchmark for achieving something that has been determined. The system must be able to provide changes to the work culture for an institution and its use in order to achieve the planned goals.

Companies in Indonesia have utilized information systems in their organizational wheels. The shift made by the company is none other than to adjust to the increasingly fast development of the times. Researchers decided to conduct research on system evaluation by looking at its effectiveness with the human, organizing, and technology (HOT) Fit model approach in companies in West Surabaya.

In this study, researchers used the term E-RKAP because it was considered familiar to accommodate the financial system to plan the company's work and budget in the next year. The E-RKAP system plays an important role in the running of the wheels of the organization. Its usefulness is very beneficial for companies, especially management, to know the work plan and budget in detail in making future decisions. However, since its launch and after being used for several months from launch until now there has never been a study of the effectiveness of the system related to company management.

One of the staff of the company's finance department, Arief Maulana, said that the utilization of system applications that function as facilitating employees in preparing work plans and company budgets for each department to be more effective and efficient was not fully optimal. On the human resources side, there is still limited ability to use the system, the management side does not encourage socialization to its employees to be able

to deeply use the system. In addition, from the technology side it is also revealed that there are still incomplete features in the system so that sometimes it still requires manual action for work related to the system.

In this study, the main factors in order to assess the effectiveness of the system are human factors, organizational factors, and technological factors. The purpose of this research is to identify the influence of Human, Organizing, and Technology on the implementation of the E-RKAP system. The benefits of this research are theoretically as knowledge that can be developed in the field of information systems and reference material for a study related to the effectiveness of implementing the e-RKAP system with the Human, Organizing, and Technology Fit Model approach. Practically as a means of contributing researchers to learning media in lectures in the field of information systems and as knowledge and understanding of the effectiveness of implementing the e-RKAP system with the Human, Organizing, and Technology Fit Model approach.

## II. THEORETICAL FRAMEWORK

### **Technology Acceptance Model (TAM)**

TAM theory was first proposed by Davis in 1989. In [3] Davis argues that TAM is a theory used to see an information system user in accepting and using the system. In this case, users can also use the system according to their work so that whether the system is effective or not depends on the user in utilizing it as a means to assist in work.

#### *System Use*

The Big Indonesian Dictionary (KBBI) defines Usage is a process, the act of using something, or usage [4]

### **End User Computing Satisfaction (EUCS)**

This model theory was proposed by Doll & Torkzadeh's in 1988. According to Pratama in [5] EUCS is a method used to measure the level of satisfaction of users of an application system by comparing expectations and reality of an information system. This relates to the satisfaction of using the system by users which can have an impact on the effectiveness of the existing system in an agency.

#### *Use Satisfaction*

User satisfaction is the response and feedback from users after using the information system [6] According to [7] user satisfaction is a person's satisfaction after comparing the performance or results received with expectations.

### **Theory of Reasoned Action**

This theory was proposed by Ajzen and Fishbein in 1980. According to [8] the theory explains the factors that influence human behavior and explains the relationship between beliefs, attitudes, subjective norms, intentions, and individual behavior. This theory says that in a system there is an organization that can change the beliefs and attitudes of its users so that it can affect the effectiveness of the running of the system.

#### *Structure*

In line with the previous understanding, [9] revealed that in organizations, structure is used as information related to the division of tasks carried out by management to carry out organizational tasks. according to Richard in the book by [10] states that people are structurally placed in relatively the same position in a fixed position and task, and also produce the same patterns of behavior and interaction.

#### *Environment*

The organizational environment [11] is a party or force outside the organization that can affect organizational effectiveness.

### **Technology to Performance Chain (TPC)**

TPC was proposed or proposed by Goodhue and Thompson (1995) to refine the previous theory. This theory provides a more accurate description of technology, user tasks, and the relationship between usage and performance changes [12]. In addition, this can be done to prove the capacity of the system with the needs required by users so that it can create the effectiveness of a system when used.

#### *System Quality*

System quality is a combination of all elements and sub-elements that are interrelated to form an information system so that it can produce quality results and as expected [13]. Meanwhile, according to [14], system quality is the form of the system used.

#### *Information Quality*

Information quality is a description or inventory of the existence of information systems used in work [15]. According to [16] Information quality is the value created by information systems to provide relevant and clear information to users.

### *Service Quality*

Service quality is a set of features and characteristics of a product or service that is able to satisfy stated needs [17]. Meanwhile, according to [18] service quality represents the level of excellence expected and the management of these advantages to meet user expectations.

### **Hypothesis**

The level of use of information systems is seen from the frequency and duration of use of these media, [19] The intensity of users in using a system also affects the effectiveness of information systems. Research conducted by [20]; [21]; [22] states that system usage affects the effectiveness of information systems.

Based on the description above, the hypothesis of this study can be formulated as follows: H1: System Use affects the Effectiveness of the E-RKAP System

Indicators or user satisfaction levels can be a benchmark for a system to be said to be effective. Research conducted by [23]; [24]; [22] said that user satisfaction affects the effectiveness of information systems. This shows that user satisfaction can have an effect on system implementation.

Based on the description above, the hypothesis of this study can be formulated as follows: H2: User Satisfaction affects the Effectiveness of the E-RKAP System.

In structure, management involvement can also affect system effectiveness. Research proposed by [25]; [20]; [26] concluded that structural affects system effectiveness. These results indicate that the higher the involvement of a management in the structure, the ineffectiveness of a system.

Based on the description above, the hypothesis of this study can be formulated as follows: H3: Structure affects the Effectiveness of the E-RKAP System.

External organizations play an important role in making work that starts conventionally modern because of the times with the emergence of technology. Research conducted by [27]; [21] said that the organizational environment affects the effectiveness of information systems.

Based on the description above, the hypothesis of this study can be formulated as follows: H4: Environment affects the Effectiveness of the E-RKAP System.

From the technology side, system quality is also a consideration because the measure of the effectiveness of a system also depends on its quality as well. System users who can feel the quality of the system can carry out their work properly and quickly. Research conducted by [24]; [20]; [26]; [28] found that system quality affects system effectiveness.

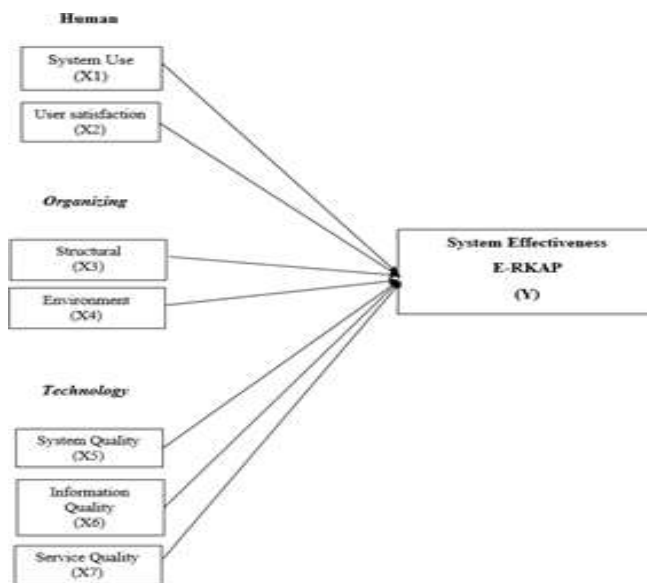
Based on the description above, the hypothesis of this study can be formulated as follows: H5: System quality affects the Effectiveness of the E-RKAP System.

Information quality is the life of the information system so that its function can be seen through the output produced. Research conducted by [21]; [29]; [26]; [28] says that information quality affects the effectiveness of information systems.

Based on the description above, the hypothesis of this study can be formulated as follows: H6: Information quality affects the Effectiveness of the E-RKAP System.

If the system service meets expectations, the information system can be said to be efficient [30]. Research proposed by [24], [26], [28], [31]–[34] said that the quality of system services affects the effectiveness of the system utilized by users.

Based on the description above, the hypothesis of this study can be formulated as follows: H7: System service affects the Effectiveness of the E-RKAP System.



Research Conceptual Framework

### III. METHODOLOGY

#### Research Design

This study uses descriptive and causality quantitative methods. Quantitative descriptive according to [35] shows that research used to examine certain populations or samples using statistical and descriptive data can be interpreted as providing detailed information about research without analyzing or drawing conclusions. Meanwhile, causal research is used to determine the relationship between the independent and dependent variables.

#### Research Model

This study seeks to test and prove the effect of System use, User satisfaction, Structure, Environment, System quality, Information quality, Service quality on the effectiveness of implementing the E-RKAP system.

#### Data Collection

The instrument used in this research is a questionnaire. Questionnaires by researchers are of a closed type. The questions in the closed questionnaire use a Likert scale as the determination of the answer score proposed by [35]. The research population is the party that uses the company's budget system. At this time the population of those who use the RKAP system and the like in this study is 450 people consisting of company employees in West Surabaya. In this study, researchers determined a non-probability sampling technique using the Purposive Sampling method with respondent criteria including company employees who use the company's budget system and companies in the West Surabaya area. This method is used because the respondents in this study are the ones who use the budget system in the company. The type of data used in this research is primary data. The analysis in this study used a Structural Equation Model (SEM) approach on a Partial Least Square (PLS) basis.

### IV. RESULTS AND DISCUSSION

#### Result

##### 1. Convergent Validity

In Convergent Validity [36] said that in the early stages of experimental studies for the load value between 0.5 and 0.6 is considered sufficient. Outer loading in this study has a threshold > 0.6. Ideally, the AVE is at least 0.5 or greater than 0.5 is better [37]. Below are the results of the research analysis:

Table 1 Outer Loadings

	System Use	Use Satisfaction	Structure	Environment
X1.1	0,635			
X1.2	0,803			
X1.3	0,710			
X2.1		0,700		
X2.2		0,789		
X2.3		0,649		
X2.4		0,621		
X3.1			0,855	
X3.2			0,803	
X4.1				0,690
X4.2				0,751
X4.4				0,868
	System Quality	Information Quality	Service Quality	Effectiveness of E-RKAP system
X5.1	0,574			
X5.2	0,779			
X5.3	0,730			
X5.4	0,736			
X5.5	0,615			
X6.1		0,799		
X6.2		0,803		
X6.4		0,717		
X6.5		0,791		
X7.1			0,703	
X7.2			0,649	
X7.3			0,640	
Y1.1				0,773
Y1.2				0,748
Y1.4				0,748

Source: PLS, 2022

Table 2 Average Variance Extracted (AVE)

Variable	Average Variance Extracted (AVE)
System Use	0,517
Use Satisfaction	0,537
Structure	0,687
Environment	0,598
System Quality	0,503
Information Quality	0,606
Service Quality	0,597
Effectiveness of the E-RKAP system	0,571

Source: PLS, 2022

all existing data has met the requirements with the value listed more than 0.6. With this, the data processed using SmartPLS version 3.3.7 for windows can be declared valid. Based on the table above, it can be seen that all variable constructs have reached the minimum recommended limit of 0.5. Therefore, all variables can be said to be valid and reliable.

2. Discriminant Validity

The purpose of the discriminant value is to ensure that in each model and each latent variable is different from each other. Another method used to determine the value of discriminant value is to compare the value of Average Variance Extracted (AVE) on each construct with other constructs.

Table 3 Cross Loading

	System Use	Use Satisfaction	Structure	Environment	System Quality	Information Quality	Service Quality	Effectiveness of E-RKAP system
X1.1	0,634	0,395	0,376	0,295	0,388	0,465	0,393	0,349
X1.2	0,802	0,480	0,390	0,490	0,510	0,568	0,467	0,485
X3.3	0,711	0,401	0,553	0,489	0,464	0,534	0,514	0,416
X2.1	0,481	0,761	0,485	0,473	0,565	0,445	0,419	0,406
X2.2	0,377	0,786	0,347	0,462	0,589	0,447	0,368	0,419
X2.3	0,446	0,708	0,386	0,487	0,401	0,488	0,329	0,404
X3.1	0,489	0,457	0,854	0,527	0,558	0,488	0,414	0,419
X3.2	0,544	0,463	0,904	0,496	0,462	0,452	0,448	0,366
X4.1	0,488	0,549	0,436	0,689	0,508	0,487	0,369	0,332
X4.2	0,398	0,521	0,446	0,752	0,445	0,389	0,511	0,395
X4.4	0,514	0,461	0,543	0,868	0,537	0,350	0,451	0,472
X5.1	0,510	0,462	0,519	0,496	0,625	0,414	0,537	0,438
X5.2	0,455	0,572	0,398	0,513	0,779	0,489	0,275	0,541
X5.3	0,461	0,516	0,396	0,475	0,730	0,325	0,378	0,550
X5.4	0,484	0,537	0,535	0,435	0,736	0,552	0,401	0,479
X5.5	0,349	0,398	0,362	0,341	0,614	0,386	0,313	0,466
X6.1	0,563	0,568	0,922	0,458	0,523	0,739	0,497	0,504
X6.2	0,589	0,512	0,365	0,344	0,528	0,803	0,482	0,487
X6.4	0,506	0,463	0,434	0,421	X6.4	0,364	0,717	0,431
X6.5	0,805	0,470	0,447	0,356	X6.5	0,465	0,752	0,400
X7.1	0,527	0,360	0,447	0,491	X7.1	0,412	0,417	0,784
X7.2	0,456	0,427	0,350	0,389	X7.2	0,495	0,485	0,761
Y1.1	0,421	0,428	0,294	0,364	Y1.1	0,498	0,468	0,370
Y1.2	0,510	0,409	0,450	0,377	Y1.2	0,586	0,436	0,492
Y1.4	0,388	0,433	0,321	0,445	Y1.4	0,501	0,488	0,379

Source: PLS, 2022

Based on the table above, it can be said that discriminant validity has met the criteria, namely  $> 6.0$  and each construct in the model has met the validity requirements with the loading value of each indicator having a value greater than other latent variables.

### 3. Composite Reliability

Variable can be said to be reliable if its value is greater than 0.7 (Hair et al., 2014). The results of the composite reliability test can be seen through the following table:

Table 4 Composite Reliability

Variabel	Composite Reliability
<b>System Use</b>	0,761
<b>Use Satisfaction</b>	0,776
<b>Structure</b>	0,815
<b>Environment</b>	0,816
<b>System Quality</b>	0,834
<b>Information Quality</b>	0,860
<b>Service Quality</b>	0,747
<b>Effectiveness of E-RKAP system</b>	0,799

Source: PLS, 2022

Based on the table above, it is said that all variables in this study are reliable and reliable so that the variable test can be continued at the next stage. This is because all variables have met the threshold value of more than 0.7.

### Inner Model (Structural Model)

#### 1. Coefficient of Determination ( $R^2$ )

R-Square can be used as an evaluation material on the dependent construct. The R-Square test can be seen in the table below:

Table 5 Koefisien Determinasi ( $R^2$ )

Variable	R-Square
<b>Effectiveness of E-RKAP system</b>	0,568

Source: PLS, 2022

Based on the table above, the R-square in this study results in 56.8%. In the sense that variable X can explain variable Y by 56.8%. The remaining 43.2% is not contained in this study.

#### 2. Predictive Relevance ( $Q^2$ ) Table 6 Predictive Relevance ( $Q^2$ )

Variable	Q-Square
<b>Effectiveness of E-RKAP system</b>	0,282

Source: PLS, 2022

Q-Square value The effectiveness of the E-RKAP system (Y) has a value of 0.282. In the sense that this value has a good observation because it is more than 0 ( $Q^2 > 0$ ).

### Hypothesis testing

#### 1. Path Coefficient

The size of the limit in accepting a hypothesis that is proposed is if a T-statistic value is more than 1.96 and the P-Value value is less than 0.05, it can be said that variable X has an influence on variable Y. Furthermore, for the size of the limit in rejecting a hypothesis that is proposed, if a T-statistic is less than 1.96 and the P-Value value is more than 0.05, it can be said that variable X has no effect on variable Y.

Table 7 Path Coefficient

Variabel X → Variable Y	Original Sample (O)	Sample Mean (M)	Standart Deviation (STDEV)	T-Statistic ((O / STDEV))	P Value
System Use (X1) → Effectiveness of E-RKAP system	0,041	0,049	0,116	0,351	<b>0,726</b>
Use Satisfaction (X2) → Effectiveness of E-RKAP system	-0,011	0,014	0,147	0,073	<b>0,942</b>
Structure (X3) → Effectiveness of E-RKAP system	-0,078	-0,079	0,097	0,813	<b>0,417</b>
Environment (X4) → Effectiveness of E-RKAP system	0,036	0,039	0,123	0,294	<b>0,769</b>
System Quality (X5) → Effectiveness of E-RKAP system	0,486	0,472	0,161	3,017	<b>0,003</b>
Information Quality (X6) → Effectiveness of E-RKAP system	0,227	0,216	0,127	1,791	<b>0,074</b>
Service Quality (X7) → Effectiveness of E-RKAP system	0,161	0,169	0,094	1,716	<b>0,087</b>

Source: PLS, 2022

Hypothesis testing based on the table above can be described as follows:

1. System Use has no significant effect on the Effectiveness of the E-RKAP system. This can be seen from the original sample coefficient of 0.041 and a T-statistic of 0.351 less than 1.96 and a P-Value of 0.726 more than 0.05.
2. Use Satisfaction has no significant effect on the effectiveness of the E-RKAP system. This can be seen from the original sample coefficient of -0.011 and a T-statistic of 0.073 less than 1.96 and a P-Value of 0.942 more than 0.05.
3. Structure has no significant effect on the effectiveness of the E-RKAP system. This can be seen from the original sample coefficient of -0.078 and a T-statistic of 0.813 less than 1.96 and a P-Value of 0.417 more than 0.05.
4. Environment has no significant effect on the effectiveness of the E-RKAP system. This can be seen from the original sample coefficient of 0.036 and a T-statistic of 0.294 less than 1.96 and a P-Value of 0.769 more than 0.05.
5. System Quality has a significant effect on the effectiveness of the E-RKAP system. This can be seen from the original sample coefficient of 0.486 and T-statistic of 3.017 more than 1.96 and P-Value of 0.003 less than 0.05.
6. Information Quality has no significant effect on the effectiveness of the E-RKAP system. This can be seen from the original sample coefficient of 0.227 and a T-statistic of 1.791 less than 1.96 and a P-Value of 0.074 more than 0.05.
7. Service Quality has no significant effect on the effectiveness of the E-RKAP system. This can be seen from the original sample coefficient of 0.161 and a T-statistic of 1.716 less than 1.96 and a P-Value of 0.087 more than 0.05.

#### IV. DISCUSSION

Effect of System Use on the effectiveness of the E-RKAP system

The first variable System use is all actions taken by someone in using a system. System use can be manifested through several existing indicators including Level of Use, Knowledge, and Acceptance. In the Technology Acceptance Mode (TAM) theory, it is explained that a system user can accept and use the system according to his needs. The results of this study have similarities with research conducted by [26], [38], [39] which states that system use does not affect the effectiveness of a system. The use of this system is still carried out even though system users accept and use it without regard to the effectiveness of the system.

Effect of Use Satisfaction on the effectiveness of the E-RKAP system

The second variable Use Satisfaction is an assessment of user satisfaction with the information system used by users. This definition is in line with the End User Computing Satisfaction (EUCS) theory which says that the level of user satisfaction is measured by comparing the expectations and reality of an information system. The results of this study have similarities with research revealed by [21], [29] which states that Use Satisfaction does not affect the effectiveness of a system. Users make an assessment of the system having their own criteria where the assessment of user satisfaction depends on the situation and conditions experienced by the user.

Structure's influence on the effectiveness of the E-RKAP system

The third variable Structure is something that shows the division of tasks of an organization so that the goals set can run well. In the Theory of Reasoned Action theory explains the factors that can influence human behavior and the relationship between intentions and individual behavior. Structures are only used for the purpose of dividing tasks in order to run the wheels of the organization, structures can only decide on the right strategy to make a job faster and more efficient. The results of this study have similarities with research conducted by [38], [39] which states that Structure does not affect the effectiveness of a system. The system is made by experts and used by users who need the system so that management only provides direction and supervision on the system being run.

The influence of Environment on the effectiveness of the E-RKAP system

The fourth variable Environment is a party or institution that is inside or outside the organization that can interfere with the performance of an organization. In the Theory of Reasoned Action theory, it explains the factors that can influence human behavior and the relationship between intentions and individual behavior. The results of this study have similarities with research conducted by [39], [40] which reveals that Environment does not affect the effectiveness of a system. The company environment can be one of the factors in the formation of a new work culture that exists in an organization. However, with the development of a system, it only changes the way of work of a person involved in preparing the company's work plan and budget without paying attention to the effectiveness of the system used.

Effect of System Quality on the effectiveness of the E-RKAP system

The fifth variable System quality is a combination of several elements and sub-elements that form into a system to produce quality output as expected. In the Technology to Performance Chain (TPC) theory, it is explained that the description of technology, user tasks, and performance changes reflect the quality of the system. The results of this study have similarities with research conducted by [20], [24], [26], [28] which reveals that System quality affects the effectiveness of a system. Good system quality means that the effectiveness of a system will be seen and users feel their needs are met in the system.

Effect of Information Quality on the effectiveness of the E-RKAP system

The sixth variable Information Quality is a value created by the system in providing information that is relevant to its users. In the Technology to Performance Chain (TPC) theory, it is explained that the description of technology, user tasks, and performance changes reflect the quality of the system. The results of this study have similarities with research conducted by [23] which found that Information Quality does not affect the effectiveness of a system. The information available on the system has been adjusted to the applicable procedures and rules so that the technology applied is guaranteed quality and can provide relevant information to its users.

The effect of Service Quality on the effectiveness of the E-RKAP system

The seventh variable Service Quality is one of the products of the system related to service and control carried out by the provider. In the Technology to Performance Chain (TPC) theory, it is explained that the description of technology, user tasks, and performance changes reflect the quality of the system. The results of this study have similarities with research conducted by [25], [29] which states that Service Quality does not affect the effectiveness of a system. When a company makes a system, of course, service quality must also be applied according to applicable procedures and rules so that system users can get good service when using the system.

## V. CONCLUSION

Based on the results of data analysis and discussion that has been presented, it can be concluded that System use has no effect on the effectiveness of the E-RKAP system. Each user will continue to accept and use the system without regard to system effectiveness. Use Satisfaction has no effect on the effectiveness of the E-RKAP system. Each system user has its own criteria in assessing a system. Structure has no effect on the effectiveness of the E-RKAP system. Structural organizations only provide direction and supervision to make changes in the organization.

Environment has no effect on the effectiveness of the E-RKAP system. The environment only influences an organization to innovate changes in work patterns within the organization. System Quality affects the effectiveness of the E-RKAP system. Good and effective system quality is reflected in user needs that can be met. Information Quality has no effect on the effectiveness of the E-RKAP system. The quality of information in the system has been adjusted to the procedures and rules that apply.

Service Quality has no effect on the effectiveness of the E-RKAP system. The quality of service has certainly been determined by existing procedures when the system is used. System use, Use Satisfaction, Structure, Environment, Information Quality, and Service Quality simultaneously have no effect on the effectiveness of the E-RKAP system. In addition, System Quality simultaneously has a positive effect on the effectiveness of the E-RKAP system. The variables contained in this study can explain the effectiveness of the E-RKAP system by 56.8% while 43.2% is explained by other variables that are not in this study.



The researcher provides suggestions for further research as follows:

- a. Future researchers are expected to add other variables such as corporate culture, individual capacity, management policies or others that can affect the effectiveness of the RKAP system owned by the company.
- b. Future researchers are expected to use other methods in collecting research data so that the results are better than previous studies.
- c. Future researchers are expected to expand the scope to be studied so as to create future research variations.

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