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Analysis Development of Accounting Information System Implementation using Technology Acceptance Model (TAM)

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For the dependent variable (y) of this study is the implementation of computerized accounting information systems. While for the independent variables are infrastructure (x1), human resources (x2), costs (x3), perceived usefulness (x4), and perceived ease (x5).

Keywords: infrastructure, human resources, costs, perception of use, perception of convenience, implementation of computerized accounting information systems.

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For the dependent variable (y) of this study is the implementation of computerized accounting information systems. While for the independent variables are infrastructure (x1), human resources (x2), costs (x3), perceived usefulness (x4), and perceived ease (x5). The method used is quantitative research methods. This study uses primary data from the questionnaire. Data were analyzed using multiple regression analysis which was processed through IBM SPSS Statistic software ver 20.

The results of this study indicate that human resources, perceived usefulness and perceived convenience have a positive and significant effect on the implementation of computerized accounting information systems. But infrastructure and costs do not affect the implementation of computerized accounting information systems.

Keywords: infrastructure, human resources, costs, perception of use, perception of convenience, implementation of computerized accounting information systems.

I. Introduction

Before the development of technology as it is today, individuals in companies carry out accounting information systems such as recording, processing, and using information manually. With the existence of computer-based information technology in companies, it can provide benefits and convenience to users in implementing the system. This is consistent with the research of Wijayanti et al. (2009) in Devi and Suartana (2014: 170) which shows that the higher the level of personalization, computer self efficacy, and trust, the user will feel the use of information systems is more useful and easier for him.

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Companies that have sophisticated (computerized and integrated) information technology and are supported by modern technology supporting applications are expected to have a positive impact on the sustainability of the company's performance by producing timely, accurate, and reliable financial reports. (Ratnaningsih and Suaryana, 2014: 2).

The process of developing accounting information systems often experiences obstacles and becomes a serious problem for the company. With these obstacles and constraints, the company must be able to face the risk of failure and understand how the accounting information system applied in the company is said to be successful.

Future events are difficult to predict so that the planning process to achieve company goals becomes heavier. Management needs tools to coordinate and plan limited resources to be able to compete in ever-changing environmental conditions. (Dharmayanti and Suardhika, 2015: 410).

The combination of individuals, hardware, software, communication networks, and data resources that collect, change, and distribute information in an organization is an information system. Information obtained from information processing can be used as material in decision making by the authorities in order to advance the company. (Rosani, 2011 in Devi and Suartana, 2014: 168).

The success of a system is closely related to the performance possessed by the system. The benchmark in determining the good and bad performance of an information system will be seen through the satisfaction of the user of the accounting information system itself and the user of the accounting information system. (Soegiharto, 2001 in Mardiana et al., 2014: 2).

The development of DGT's information technology began in early 1990, namely by implementing the New Payment Control System (NPCS) which serves to monitor and evaluate tax payments. In 1994, the Tax Information System (SIP) and SIPMOD (SIP Modification) were introduced to replace NPCS. (Saputra et al., 2014: 1).

In line with the development of information technology and to further improve performance, better ability to process information and ensure the security of

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information stored, the application of SIDJP (Information System of the Directorate General of Taxes) since 2004 has replaced SIP and SIPMOD developed in database software. as a database processing standard. (Lestari et al., 2013: 2).

Modern use of SIDJP is not only for one particular DGT unit, but for all KPPs throughout Indonesia. KPP which is a work unit of DGT has undergone a modernization of the system and organizational structure into a function-oriented agency not on the type of tax since 2002. So that there are three types of modern KPP: Large KPP, Medium KPP, and Primary KPP. (Lestari et al., 2013: 2)

The Attorney General's Office determined six suspects in the case namely Bahar as Chairman of the Management Information System Procurement Process Committee, Pulung Sukarno as Commitment Making Officer. Riza Noor Karim, former Director of Tax Information for the Special Jakarta Regional Office, and Achmad Sjarifuddin Alasah, former Secretary General of the Directorate General of Taxes. While from the private sector from PT Berca Herdaya Perkasa namely Mikael Surya Gunawan and Liem Wendra Halilingkar. The suspects are subject to Articles 2 and 3 of the Law on Corruption Crime (Tipikor) and Presidential Decree (Presidential Decree) Number 80 of 2003 concerning Guidelines for the Implementation of Procurement of Goods and Services. (http://news.liputan6.com, 2014)

The ALshbiel and Al-Awaqleh (2011) and Haleem (2016) studies examine the same thing, namely the influence of infrastructure and human resources on the implementation of computerized accounting information systems. The results of ALshbiel and Al-Awaqleh (2011: 50) and Haleem (2016: 137) studies show that infrastructure and human resources have a significant positive effect on the implementation of computerized accounting information systems. But the Soerosemito study (2014: 73) has different results than research conducted by ALshbiel and Al-Awaqleh (2011) and Haleem (2016). The results of this study indicate that there is no influence between infrastructure and human resources on the implementation of computerized accounting information systems.

II. Literature Review

a) *Technology Acceptance Model (TAM)*

Some models are built to analyze and understand the factors that influence the acceptance of the use of technology, including the Theory of Reasoned Action (TRA), Theory of planned Behavior (TPB), Technology Acceptance Model (TAM). (Muslichah, 2015: 171). The Technology Acceptance Model was introduced by Fred D. Davis in 1986 adopted from the Theory of Reasoned Action (TRA). The aim of the Technology Acceptance Model is to give the theory of developers the success of design, evaluation of planning and implementation of information systems. The Technology Acceptance Model is said to adopt the Theory of Reasoned Action because TRA is the basis for developing a technology acceptance model to specifically adapt information systems. The two models have something in common, they both find the underlying reason for the user to accept or reject the information system.

Theory of Reasoned Action suggests that interest in behaving is closely related to individual specific behavior, while subjective attitudes and norms are antecedents of such behavior. According to Davis (1989: 320) in the concept of Technology Acceptance Model there are two main constructs that predict interest in behaving in using information technology, namely perceived usefulness and perceived ease of use. (Davis, 1989: 320).

The development models in the Technology Acceptance Model are (1) determining how to measure the relevant behavioral components of attitudes, (2) differentiating between beliefs and attitudes, and (3) determining how external stimulation, such as objective features and causal objects connected with beliefs, attitude, and behavior. (Muslichah, 2015: 171)

Overall, the Technology Acceptance Model consists of five concepts, namely (1) perceived usefulness, (2) perceived ease of use, (3) attitudes towards use, (4) intention to use, and (5) actual use. (Davis, 1989: 320)

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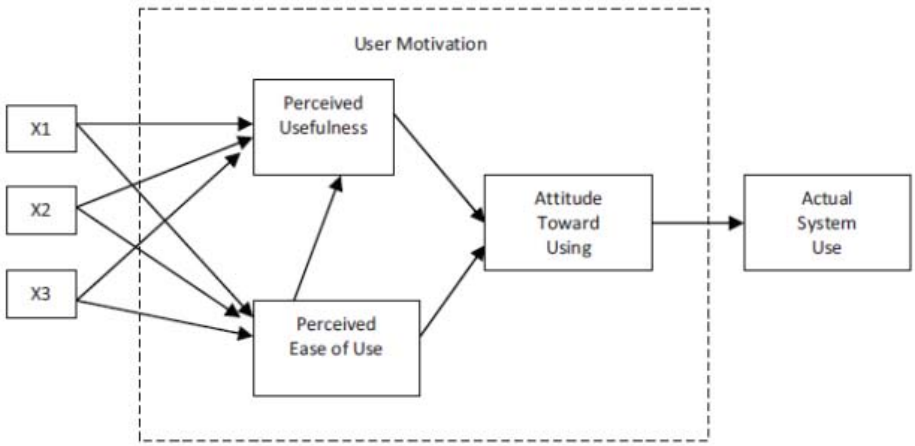


Figure 1: Original Model proposed by Fred Davis in 1989

b) Accounting information system

According to West Churchman in Krismiaji (2015: 1) the system is a series of components that are coordinated to achieve a series of goals. The system has three characteristics, namely (1) the component is something that can be seen, heard or felt, (2) the process is an activity to coordinate the components involved in a system, and (3) the goal is the ultimate goal to be achieved from the coordination of these components .

Krismiaji (2015: 14) defines information as data that has been organized, and has uses and benefits. The characteristics that must be present in the information to be useful are as follows: (1) relevant, (2) trustworthy, (3) complete, (4) timely, (5) easy to understand, (6) verifiable.

Accounting Principles Board (APB) is a committee for the preparation of accounting principles established by the American Institute of Certified Public Accounts (AICPA). The committee defines accounting as the art of recording, classifying and summarizing financial transactions and events in an efficient manner and in the form of units of money and interpretation of the results of the process.

c) Directorate General of Tax Information System

Currently the modern taxation information system used is SIDJP (Directorate General of Tax Information System). SIDJP is a tax administration system application that replaces SIP (Tax Information System) and SIPMOD (Modification Tax Information System). (Saputra et al., 2014: 2)

The definition of SIDJP according to Directorate General of Tax Regulation Number PER-160 / PJ / 2006 dated November 6, 2006 is "information systems in tax administration in the Directorate General of Tax's modern office environment by using hardware and software associated with a network at the Head Office". Whereas according to SE-19 / PJ / 2007 dated April 13, 2007 the application of SIDJP is "the Directorate General of Tax Information System application that combines all taxation applications available at DGT, namely SIP, SAPT, SISMIOP, SIG, and SIDJP in the current version". (Saputra, 2014: 4)

The Information System of the Directorate General of Taxation provides supporting facilities for the creation of accurate taxpayer data with the active participation of each section in monitoring taxpayer data. The system produces reports that can be accessed by KPP, Regional Offices and DGT Headquarters.

d) Implementation of Computerized Accounting Information Systems

According to ALshbiel and Al-Awaqleh (2011: 45) the implementation of computerized accounting information systems is the integration of manual accounting science and applying it to computers by balancing tasks performed manually with computer activities.

System implementation is the process of installing hardware and software and making accounting information systems become and can be run. This process generally consists of developing plans, developing and testing software, preparing locations, installing and testing systems. (Romney and Steinbart, 2005: 395)

e) Infrastructure

According to Romney and Steinbart (2014: 11) information technology infrastructure is technology-based equipment to be used in order to process data, including computers, peripheral devices and equipment for network communication. This component together allows an accounting to fulfill three important functions in the organization, namely:

1. Collect and store data about the activities carried out by the organization, the resources affected by these activities, and the actors involved in the various activities, so that the management,

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employees, and other interested parties can reviewing things that happened.
2. Change the data in information that is useful for management to make decisions in planning, implementing and monitoring activities.
3. Provide adequate controls to safeguard organizational assets, including organizational data, to ensure that the data is available when needed, accurate, and reliable.

f) Human Resources

Human resources include all people who are members of an organization, each of which has roles and functions. Human resources are human potential that is inherent in someone who includes physical and non-physical potential. Whereas human resources in the context of public organizations are understood as human potential inherent in an employee consisting of physical potential and non-physical potential. Physical potential is the physical ability that accumulates in an employee, while non-physical potential is the ability of an employee to accumulate both from the background of knowledge, intelligence, expertise, skills, human relations. (Sulistyani and Rosidah, 2009: 10)

The performance of human resources is the ability of a person or individual, an organization (institution) or a system to carry out its functions or authority to achieve its objectives effectively and efficiently. Its capacity must be seen as the ability to achieve performance, to produce outputs and results. (Winidyaningrum and Rahmawati, 2010: 6)

Rivai and Sagala (2011: 6) explain that human resources need to be managed properly and professionally in order to create a balance between human resource needs and the guidance and progress of business enterprises. This balance is the main key to success for companies to be able to develop and grow productively and naturally. The development of the company's business is very dependent on the productivity of the workforce in the company. If human resource management can be carried out professionally, it is expected that HR can work productively. Professional HR management must start from recruitment, selection, classification, placement according to ability, upgrading or training and career development.

g) Cost

According to Mulyadi (2010: 8) costs in the broadest sense are sacrifices of economic resources measured in units of money that have occurred or that are likely to occur for certain purposes. In the narrow sense of costs can be interpreted as a sacrifice of economic resources to obtain assets.

Seyal and Rahim (2006) in Haleem (2016: 135) concluded that costs have a direct and significant relationship to technology adoption. Organizations are reluctant to adopt computerized accounting systems when setting up initial costs is high.

Donaldkiso (2009) in Haleem (2016: 135) states that the cost of a computerized accounting system consists of equipment costs, assembly costs, installation costs and testing costs. Specially trained staff is needed to operate the system. Therefore, large training costs are incurred to understand hardware and software usage continuously because newer types of hardware and software are needed to ensure the effectiveness and efficiency of the use of computerized accounting systems. (Haleem, 2016: 135)

h) Perception of Benefit

Benefit perception is a level where someone believes that the use of a particular system can improve performance. The concept can describe the benefits of the system for its users relating to productivity, task performance, effectiveness, importance of tasks and overall usefulness. (Davis, 1989: 320)

When users feel confident and the use of technology is not difficult, users will provide greater benefits and improve performance. So, the higher the quality of information technology systems will further improve the usefulness so that it can determine the success of the implementation of information technology systems. (Davis, 1989: 320)

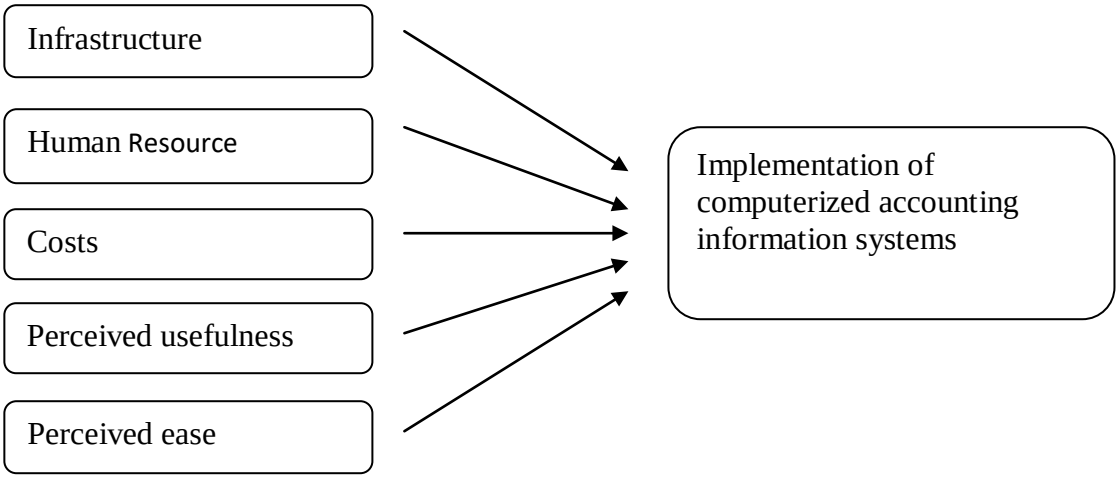
i) Ease of Perception

Ease of perception is a level where someone believes that a system used is easy to understand and use, so no heavy effort is needed. This concept provides an explanation that the use of information systems and the ease of use of the system to achieve goals in accordance with the wishes of users. (Davis, 1989: 320)

Ease perception is a person's belief about the decision making process. If someone feels confident that the information system is easy to use, that person will use it. Conversely, if someone does not believe that the information system is not easy to use, that person will not use it. (Davis, 1989: 320)

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j) Framework ness



III. Method, Data and Analysis

The type of research used in this study is quantitative research. Quantitative methods are methods by which research data is in the form of numbers as a result of observation or measurement (Widoyoko, 2012: 21). This method is used to examine the effect of infrastructure, human resources, costs, perceived usefulness and perceived ease of implementation of computerized accounting information systems at the Pratama Tax Office in Padang.

The sample in this study were employees of the Padang Primary Tax Service Office who used or played a role in the implementation of computerized accounting information systems, employees who worked in accounting and finance, and employees who were allowed to become respondents. The sample collection technique used was purposive sampling method.

a) Data Sources

The data sources used in this study are primary data and secondary data, primary data, obtained from respondents' answers to questionnaires that have been given to respondents. Respondents in this study were employees of the Padang Primary Tax Service Office. Secondary data, obtained from literature, journals, books, articles and internet sites.

b) Data collection technique

The data collection technique used in this study is survey research because it is done using a questionnaire as a primary data collection tool that uses written questions given to respondents. The technique of data collection is done through a questionnaire survey that is distributed by a public relations officer at the Primary Tax Office.

c) Data analysis technique

Data processing techniques in this study are directed to test hypotheses and answer all existing problem formulations. Data analysis techniques used in this study are as follows:

1. Test Reliability

According to Ghozali (2011: 47), a questionnaire is said to be reliable if the answer to the question given to someone is consistent or stable over time. To find out whether or not a variable is reliable, Cronbach Alpha statistical tests are carried out. A construct or variable is said to be reliable if it gives the Cronbach Alpha value> 0.70 so the statement used is reliable. If Cronbach Alpha is <0.70, the statement used is not reliable.

d) Validity test

Validity tests are used to measure the validity or validity of a questionnaire. Ghozali (2011: 52) explains that a questionnaire is said to be valid if the question in the questionnaire is able to express something measured by the questionnaire.

e) Descriptive Analysis

Descriptive analysis is a statistic that functions to describe or explain the distribution of data from one variable under study, without analyzing and making conclusions that apply to the public (Indriantoro and Supomo, 2002).

f) Classic assumption test

The classic assumption test is used to detect the presence or absence of classic assumption deviations or multiple regression equations used.

g) Multiple linear regression

Multiple linear regression analysis is used to determine the effect of infrastructure, human resources, costs, usefulness perceptions, and perceived ease of computerized accounting information systems. Model Accuracy Test

h) Test F

The F test basically shows whether the model used in this study is feasible or not feasible continued in this study. Testing is carried out using a significance level of 0.05 (alpha = 5%). If the value of Fcount>

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Ftable then the independent variables together have an effect on the dependent variable.

i) Determination Coefficient Test (R2)

R2 test is used to measure how far the ability of the model to explain the variation of the dependent variable. According to Ghozali (2012: 97) in the regression equation that uses more than one independent variable, then

R2 value that is well used to explain the regression equation is the adjusted coefficient of determination, because it has considered the number of independent variables in a regression model.

j) T test

According to Ghozali (2011: 98) the t test basically shows how far the influence of one independent variable individually explains the variation of the dependent variable. If t count> t table or p value <0.05, it can be concluded that the independent variable influences the dependent variable. Conversely, if t count <t table or p value> 0.05 then the independent variable does not affect the dependent variable.

IV. Result and Discussion

a) Reliability Test Results

To measure reliability, the Cronbach's Alpha test was used. A variable is said to be reliable if it gives the Cronbach's Alpha value> 0.60.

Table 1: Reliability and Reliability Test Results

Variables	Cronbach's Alpha	Corrected item	Keterangan
Infrastruktur	0,761	0,444	Reliabel and valid
Sumber Daya Manusia	0,678	0,528	Reliabel and valid
Biaya	0,689	0,666	Reliabel and valid
Persepsi Kebermanfaatan	0,623	0,816	Reliabel and valid
Persepsi Kemudahan	0,702	0,477	Reliabel andvalid
Implementasi SIA Komputerisasi	0,885	0,528	Reliabel and valid

Source: Primary data processed, SPSS 20

The table above shows Cronbach's Alpha value for infrastructure variables of 0.761, human resources of 0.678, costs of 0.689, usefulness perceptions of 0.623, ease of perception of 0.702 and implementation of computerized SIA of 0.85. Thus, it can be concluded that the statement in this questionnaire is reliable because the value of Cronbach's Alpha is greater than 0.60. The table above shows the variables of infrastructure, Human Resources, Costs, Perceptions of Use, Perception of Ease and Implementation of SIA Computerization has valid criteria for all question items with a calculated r value (0.444, 0.528, 0.666, 0.816, 0.477, 0.528) greater than r table (0.3338) and has a positive value so the questions or indicators used are declared valid.

b) Normality Test Results

In this study, the normality test was carried out using the Kolmogorov Smirnov test. The results of the Kolmogorov Smirnov test can be seen in the table below:

Table 2: Normality Test Results Using Kolmogorov Smirnov

One-Sample Kolmogorov-Smirnov Test

		TI	TSDM	TB	TPKEB	TPKEM	TISIAK
N		47	47	47	47	47	47
Normal Parameters[a]	Mean	12.98	20.74	11.26	17.11	23.85	21.28
	Std. Deviation	1.310	2.221	1.799	2.139	1.978	2.243
Most Extreme Differences	Absolute	.198	.156	.192	.154	.190	.124
	Positive	.198	.135	.119	.144	.172	.124
	Negative	-.165	-.156	-.192	-.154	-.190	-.119
Kolmogorov-Smirnov Z		1.357	1.069	1.319	1.053	1.300	.847
Asymp. Sig. (2-tailed)		.050	.203	.062	.218	.068	.470

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Asymp. Sig. (2-tailed)		.050	.203	.062	.218	.068	.470

a. Test distribution is Normal.

That data is normally distributed. This can be seen from the value of Asymp. Sig. (2-tailed) in the amount of 0.050,0.203,0,062,0,218,0,068,0,470 which is greater than 0.05. So that this research model meets the test of the classical assumption of normality.

c) Multicollinearity Test Results

The following are the results of multicollinearity tests using tolerance values and VIF, as follows:

Table 3: Multicollinearity Test Results

Model	Collinearity Statistics		Keterangan
	Tolerance	VIF	
(Constant)			
I	0,803	1,245	There is no multicollinearity
SDM	0,731	1,368	There is no multicollinearity
B	0,914	1,094	There is no multicollinearity
PKEB	0,811	1,233	There is no multicollinearity
PKEM	0,728	1,374	There is no multicollinearity

Source: Primary data processed, SPSS 20

Based on the table above, the tolerance value is close to 1 or> 0.10 and the VIF value is around 1 or <10 for each variable. Tolerance value for infrastructure is 0.83, human resources are 0.731, costs are 0.914, usefulness perceptions are 0.811, and convenience perceptions are 0.728. Whereas for VIF value for infrastructure is 1,245, human resources are 1,368, costs are 1,094, usefulness perceptions are 1,233, and perceived convenience is 1,374. Thus it can be concluded that the regression model used does not have a multicollinearity problem and can be used in this study.

d) Heteroscedasticity Test Results

The following are the results of the heteroscedasticity test using the values of the glejser method, as follows:

Table 4: Heteroscedasticity Test Results

Variable	Sig	Information
I	0,623	There is no heteroscedasticity
SDM	0,570	There is no heteroscedasticity
B	0,153	There is no heteroscedasticity
PKEB	0,611	There is no heteroscedasticity
PKEM	0,667	There is no heteroscedasticity

Based on the table above, the probability values of infrastructure are 0.623, human resources are 0.570, costs are 0.153, benefit perceptions are 0.611, and ease of perception is 0.667. Thus it can be concluded that there is no heteroscedasticity in all independent variables because the probability value is more than 0.05.

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e) Multiple Linear Regression Test Results

To find out the multiple linear regression equation used in this study, it can be seen in the table below:

Table 5: Multiple Linear Regression Test Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	7.193	4.445		1.618	.113
	TI	-.261	.243	-.153	-1.076	.288
	TSDM	.363	.150	.359	2.418	.002
	TB	.129	.166	.103	.777	.442
	TPKEB	.351	.148	.335	2.375	.022
	TPKEM	.104	.169	.092	.618	.540

a. Dependent Variable: TISIAK

Source: Primary data processed, SPSS 20

From the table above it is known that the equation in multiple linear regression in this study is

$$ISIAK = 7{,}193 - 0{,}261\ X_1 + 0{,}363\ X_2 + 0{,}129\ X_3 - 0{,}351\ X_4 + 0{,}104\ X_5 + e$$

The interpretations of each variable coefficient are as follows:

1. The constant value in this study is 7.193 which means that if the five variables are 0, then the value of the implementation of the computerized accounting information system (Y) is constant at 7.193.
2. The infrastructure variable coefficient (X1) is -0.261 which means that if the infrastructure value rises by 1 unit then the value of the implementation of computerized accounting information system (Y) will decrease by 0.261 assuming other variables remain
3. The variable human resource coefficient (X2) is 0.363 which means that if the value of human resources rises by 1 unit then the value of the implementation of computerized accounting information system (Y) will increase by 0.363 assuming other variables remain.
4. Cost variable coefficient is 0.129 which means that if the cost value (X3) rises by 1 unit then the value of the implementation of computerized accounting information system (Y) will increase by 0.129 assuming other variables remain.
5. The variable usefulness perception coefficient (X4) is 0.351 which means that if the value of the usefulness perception rises by 1 unit then the value of the implementation of the computerized accounting information system (Y) will decrease by 0.351 assuming other variables remain.
6. The ease of perception variable coefficient (X5) is 0.104 which means that if the perceived ease of value rises by 1 unit then the value of the implementation of computerized accounting information system (Y) will increase by 0.104 assuming other variables remain.

f) Model Accuracy Test

i. *F Test Results*

The F test results can be seen in the table. The F test is used to see the suitability of the regression model that has been made, the rejection area is p-value (Sig.) $<\alpha$

Table 6: F Test Results

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	78.220	5	15.644	4.187	.004[a]
	Residual	153.184	41	3.736		
	Total	231.404	46			

a. Predictors: (Constant), TPKEM, TI, TB, TPKEB, TSDM

b. Dependent Variable: TISIAK

Source: Primary data processed, SPSS 20

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In the above table it is known that the F count value is 4.187 which means that it is greater than the F table value of 2.55 with a significance level of 0.004 which means it is smaller than 0.05, simultaneously has a significant effect and it can be concluded that the chosen regression model is appropriate for this research.

ii. *Determination Coefficient Test Results (R2)*

The coefficient of determination test (R2) is used to determine how much the ability of the dependent variable can be explained by independent variables. In this study using independent variables namely infrastructure, human resources, costs, usefulness perceptions, and perceived ease. While the dependent variable is the implementation of computerized SIA. The results of the determination coefficient test (R Square) are presented in the following table:

Table 7: Determination Coefficient Test Results (R2)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.581[a]	.338	.257	1.933

a. *Predictors: (Constant), TPKEM, TI, TB, TPKEB, TSDM*

In the table above shows that the R square value is 0.338. This explains that 33.8% of computerized SIA implementation variables can be explained by infrastructure variables, human resources, costs, usefulness perceptions, and perceived ease. While the remaining 66.2% is explained by other variables outside the research model.

iii. *Test Results t*

The t test is used to determine the influence of each independent variable individually on the dependent variable. The table presents the results of the t test as a whole in this study, namely:

Tabel 8: Test Results t

Model	t count	t tabel	Sig	Information
(Constant)	1,618	2,045	0,000	
I	-1,076	2,045	0,288	No effect
SDM	2,418	2,045	0,002	Significant Positive Effect
B	0,777	2,045	0,442	No Effect
PKEB	2,375	2,045	0,022	Significant Positive Effect
PKEM	2,618	2,045	0,040	Significant Positive Effect

Source: Primary data processed, SPSS 20

This test shows a significance level of 0.05. In the table above, we can see the value of t count for each independent variable. If t count is greater than t table then H0 is rejected, which means that there is an influence of independent variables on the dependent variable.

g) Infrastructure variable

The results of t-test analysis for infrastructure variables obtained t count value of -1.076 <t table of 2.045 with a probability value of 0.288 which means greater than 0.05 then H0 is accepted or it can be said that infrastructure does not affect the implementation of computerized SIA.

h) Variable human resources

The results of t-test analysis for human resource variables obtained t count value of 2.418> t table of 2.045 with a probability value of 0.002 which means smaller than 0.05 then H0 is rejected or it can be said that human resources have a significant effect on the implementation of computerized SIA.

i) Cost variable

The results of the t test analysis for the cost variable obtained by the value of t arithmetic of 0.777 <t table of 2.045 with a probability value of 0.442 which means greater than 0.05 then H0 is accepted or it can be said that the cost does not affect the implementation of computerized SIA.

j) Variables of usefulness perception

The results of the t-test analysis for the usefulness perception variable obtained a value of t count of - 2.375 <t table of 2.045 with a probability value of 0.022 which means smaller than 0.05 then H0 is rejected or it can be said that useful perceptions have a significant effect on computerized SIA implementation.

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k) Variable perception of ease

The results of t-test analysis for perceived convenience variables obtained t count value of 0.618> t table of 2.045 with a probability value of 0.540 which means it is more than 0.05 then H0 is accepted or it can be said that perceived ease does not affect the computerized SIA implementation.

V. Conclusion

This study examines infrastructure, human resources, costs, perceived usefulness and perceived ease of implementation of computerized accounting information systems at the Pratama Tax Office in Padang. The analysis was carried out using the multiple regression analysis method with the Statistical Package for Social Science (SPSS) program Ver. 20.

Based on the results of the research that has been obtained, it can be concluded as a few points below:

1. Infrastructure does not affect the implementation of computerized accounting information systems. The results of this study can be seen in the results of the t test which shows that the value of t count (-1,076) is smaller than t table (2,045) with a probability value of 2,888 which means greater than 0.05.
2. Human resources have a significant positive effect on the implementation of computerized accounting information systems. The results of this study can be seen in the results of the t test which shows the value of t arithmetic (2.418) greater than t table (2.045) with a probability value of 0.002 which means it is smaller than 0.05.
3. Costs do not affect the implementation of computerized accounting information systems. The results of this study can be seen in the results of the t test which shows that the value of t count (0.777) is smaller than t table (2.045) with a probability value of 0.442 which means greater than 0.05.
4. Perception of usefulness affects the implementation of computerized accounting information systems. The results of this study can be seen in the results of the t test which shows the value of t count (2.377) smaller than t table (2.045) with a probability value of 0.022 which means it is smaller than 0.05.
5. Perception of ease has a significant positive effect on the implementation of computerized accounting information systems. The results of this study can be seen in the results of the t test which shows the value of t arithmetic (2.618) greater than t table (2.045) with a probability value of 0.040, which means smaller than 0.05.

VI. Implication

There are several limitations in this study. The limitations in this study are:

1. The questionnaire distributed in this study was 60 questionnaires to the accounting and finance staff at the Pratama Padang Tax Office one and two. However, the questionnaire returned only 47 questionnaires. The number of samples used in the study can affect the results of the study.
2. Data collection techniques in this study are using questionnaires. The limitations of the study using a questionnaire that is sometimes the answers given by respondents do not show the real situation, so that the effect on the results of hypothesis testing.

VII. Suggestion

By looking at the conclusions and limitations that have been stated above, the researcher gives suggestions as follows:

1. In this study only 47 respondents were collected. It is hoped that subsequent research can use even more samples.
2. It is better if further research uses more than one research object. If you continue to use Primary KPP as the object of research, it is better if you use the object of research more than one Primary Tax Office or a Province.
3. Further research can add other independent variables, such as managerial performance, internal control systems, interests and attitudes.
4. Preferably the Pratama Tax Office of Padang uses an optimal computerized accounting information system both for, infrastructure improvement and human resource improvement through training that can be used as development and improvement so that the system used becomes more efficient and effective and improves employee performance.

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