



The Influence of Gotong Royong Culture on the Use of Accounting Information Systems Mediated by Perception of Usefulness and Perception of Ease of Use

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ABSTRACT: Siskeudes, which is a village financial system implemented by the local government to record and report transactions for accountability of the use of village funds, is important for village officials to be accountable for its implementation. This system is expected to provide effective information to villagers. This study aims to test and analyze the influence of cooperation culture, perception of usefulness, and perception of ease of use on the use of Accounting Information Systems (AIS); as well as the indirect influence of cooperation culture on the use of AIS mediated by perception of usefulness and perception of ease of use. This study investigated 10 villages sampled from the Ungaran Timur District, Semarang Regency. Ungaran Timur District was selected because the characteristics of the village are still closely related to the culture of cooperation. The required data were collected by a survey using a questionnaire. The collected data were analyzed using the partial least squares (PLS) Smart 2.0 M3 analysis tool. The results of the study demonstrate that the culture of cooperation influences the perception of usefulness, ease of use, and the use of AIS. Likewise, the perception of the usefulness of AIS affects the use of AIS, except for the ease of use factor.

Keywords: Mutual Cooperation, Usefulness, Convenience, Information System, Finance



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INTRODUCTION

As soon as the government issued Law No. 6 of 2014 concerning Villages, the government allocated funds (APBDesa) for village development with quite large funds. Each village will receive a budget from the APBN of at least 10 percent of the district/city balancing funds in the APBD. Funds of that size can be used as much as possible by the Village Government and the Village Consultative Body to meet all village needs and activities. The objectives of village development are aimed at: (1) improving the quality of human life; (2) improving community welfare; (3) alleviating poverty. This development includes: fulfilling basic needs, developing village facilities and infrastructure, developing local economic potential, and utilizing natural resources and a sustainable environment.

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How to implement village fund management by implementing an information system based on *Good Financial Governance* (GFG). The principles of GFG include: Accountability based on results and work, Transparency in every financial transaction, empowerment of professional managers, and the existence of a strong, professional, and independent external audit institution ([Siti Amerieska, 2015](#)). Conflict of interest is accountability, which is one of the elements of GFG, and is very much needed in the management of village finances and assets. The reason is that in the field, it was found that there were various guidelines adopted by village officials. According to ([Sujarweni, Wiratna. V, 2015](#)), "Because there are no financial reporting standards in the village, perhaps the government can make similarities with PP No. 71 of 2010 where according to the PP, among others, Budget Realization Report, Balance Sheet, Cash Flow Report, Equity Change Report, and Notes to the Financial Statements."

Accounting information systems play an important role in public sector accountability, where accounting systems and public accountability are the main essence in managing regional government organizations. The public sector accounting infrastructure that has been built in decentralized governance is the Government Accounting Standards (SAP) stipulated in Government Regulation No. 24 of 2005. Siskeudes is a Village Financial System issued by BPKP to account for village financial accountability. This financial system is filled in *perpetuity* and *online*, integrated in sub-districts and regencies. Every end of the year or beginning of the year, it is audited by BKPP, the Inspectorate. The biggest obstacles faced in its management are the ability of human resources and the application of the information system itself.

In the research on user acceptance of information technology, one model of the *Technology Acceptance Model* (TAM) is used. This Technology Acceptance Model (TAM) was developed by Davis by adopting *the Theory of Reasoned Action* (TRA). Perceived ease of use *and* perceived usefulness *are* what determine individual acceptance of information technology. The formation of perceptions of togetherness and ease of use determines the attitude towards using *technology*, the impact will then form behavioral intention *to use*, and ultimately influence the use of information technology (*actual technology use*).

Next, cultural factors need to be considered because culture has a major impact on human behavior and practices in carrying out their activities ([McCoy et al., 2007](#)). ([Pragatha, 1995](#)) explains that the culture owned by a person or a company organization will affect the behavior of the business being managed. ([Hartono, 2007: 17](#)) explains that user behavior in TAM (*Technology Acceptance Model*) is an action taken by a user in the context of an IT system, namely actual use. ([Tunnel IV, 2013](#)) found that national culture influences the implementation of an information system. Similar to Rahayu's research (2012), which found that organizational culture influences the implementation of AIS. Thus, culture, including the culture of cooperation inherent in village life, especially in Java, has a major direct impact on behavior, including the behavior of using AIS.

Several researchers who have studied the influence of culture on accounting information systems are: [Renandy Fauzan & Sasa S Suratman \(2022\)](#), [Purnama Ramadhan & Rudy Fachruddin \(2017\)](#), [Ayi Astuti, Erina Pinasti, & Ari Bramasto \(2019\)](#), [dan Suardikha, I Made \(2013\)](#). This study replicates the research of ([Suardikha, I Made, 2013: 102-128](#)) who studied the "Tri Hita Karana Culture" in Rural Patraman Bali, its influence on the Accounting Information System mediated by Perception of Usefulness and Perception of Ease of Use. The novelty of this study lies in replacing

the variable "Tri Hita Karana Culture" with "Cooperation culture," which is inherent in the Village of Java Island. Cooperation is a principle held by people in the past, by worked together and helped each other. The traditions of sambatan, rewang, or building omah are examples of various attitudes of cooperation that are still inherent in society.

This study aims to test and analyze the influence of cooperation culture, perception of usefulness, and perception of ease of use on the use of Accounting Information Systems (AIS); as well as the indirect influence of cooperation culture on the use of AIS mediated by perception of usefulness and perception of ease of use. This study uses TAM theory by adding cultural theory, especially cooperation culture, as its conceptual framework. TAM is an IT/IS model developed to predict the adoption and use of IT/IS. Both constructs have high determinants and empirically tested validity ([Davis, 1989](#)).

The idea of this research comes from [Davis \(1989\)](#), [Srite et al. \(2008\)](#), and [Suardikha \(2011\)](#) who proved that the culture of "Tri Hita Karana" has a direct effect on the use of AIS and is indirectly mediated by the main variables of TAM (Perceived Usefulness and Perceived Ease of Use) as an expression of AIS success. The urgency in this study is that the cultural variable "Tri Hita Karana" is converted into "Mutual Cooperation Culture," which is a variable of attachment in Village culture in Java. This study aims to test and analyze the influence of cooperation culture, perception of usefulness, and perception of ease of use on the use of Accounting Information Systems (AIS); as well as the indirect influence of cooperation culture on the use of AIS mediated by perception of usefulness and perception of ease of use.

Accounting Information System

The definition of a system, according to [James A. Hall \(2009:6\)](#), is a group of two or more interconnected components or subsystems that function with the same goal. Meanwhile, according to West Churchman in a book written by [\(Krismiaji, 2010:1\)](#), a system is defined as a series of components that are coordinated to achieve a series of goals. Based on this understanding, a system is a series of interconnected components to achieve the same goal. Information Systems, according to Romney in a book written by [\(Krismiaji, 2010:16\)](#), are organized ways to collect, enter, process, and store data, and organized ways to store, manage, control, and report information in such a way that an organization can achieve its stated goals. Meanwhile, according to [James A. Hall \(2009:9\)](#), an information system is a series of formal procedures in which data is collected, processed into information, and distributed to users. Based on this understanding, an information system is a series of organized ways to process data and produce information.

Accounting Information System is a system that processes data and transactions to produce useful information for planning, controlling, and operating a business ([\(Krismiaji, 2010:4\)](#)). Meanwhile, according to [James A. Hall \(2009:10\)](#) Accounting Information System is processing various financial transactions and non-financial transactions that directly affect the processing of financial transactions. It can be concluded that the definition of Accounting Information System is the process of presenting information from processing transaction data, both financial and non-financial, for the benefit of the company's business. ([\(Krismiaji, 2010:6\)](#)) States that the accounting

information system has four cycles, which are the main cycles: Revenue Cycle, Expenditure Cycle, Conversion Cycle, General Ledger, and Reporting Cycle. The Revenue Cycle is a cycle that adopts various sales and cash receipt systems. The Expenditure Cycle is a series of systems aimed at procuring goods, purchasing, cash disbursements, and payment of debt settlements. The conversion cycle includes various systems such as salaries and wages, inventory, production, and cost accounting. While the General Ledger and Reporting Cycle is the final stage of recording, starting from transaction evidence, journaling, posting to the general ledger, adjustments, and working papers, financial reports are generated.

Technology Acceptance Model (TAM)

This study uses *the Technology Acceptance Model (TAM)* theory, which is a model that is widely used in research to examine information technology acceptance behavior. Perceived ease of use and perceived usefulness are two key indicators that determine individual acceptance of information systems. Formation of perceptions of usefulness and ease of use determines attitudes toward use (*attitude toward using technology*), in turn forms behavioral intention to use, and ultimately influences the use of information technology (*actual technology use*).

The TAM model developed by Davis has been widely reviewed, replicated, and developed by other researchers. Research on behavioral aspects in the use of information technology continues to develop, as conducted by Adamson Shine, Barnett et al., Fagan et al., Jones et al., and Ilias & Nazirah. The results of these studies indicate that the TAM model can consistently and validly explain the behavior of accepting information technology. Some researchers also add the TAM model with several external variables that determine the perception of usefulness and ease of use. External variables used include individual variables, organizational variables, culture variables, and task characteristics.

Village Financial System: Cash Receipts and Disbursements

Village Financial System: An integrated financial system to record the receipt and expenditure of Village Funds and other funds received by the Village government. Villages in financial management must be transparent and accountable, so an accountable and *user-friendly village financial application is needed*. The database uses Microsoft Access, so it is more portable. This application is used at the Village level, district level as a compilation (SQL). Control of opening the application consists of user_id, password, and user level. Administrator level in the district, and operator level in the Village.

Cash receipts by the village government, according to Permendagri No. 113 of 2014, can be in the form of village income sourced from original village income, transfer income, other income, or financing receipts. Meanwhile, cash expenditures by the village government can be in the form of spending in the field of village government administration, village development implementation, community development, unexpected fields, or for cost expenditures.

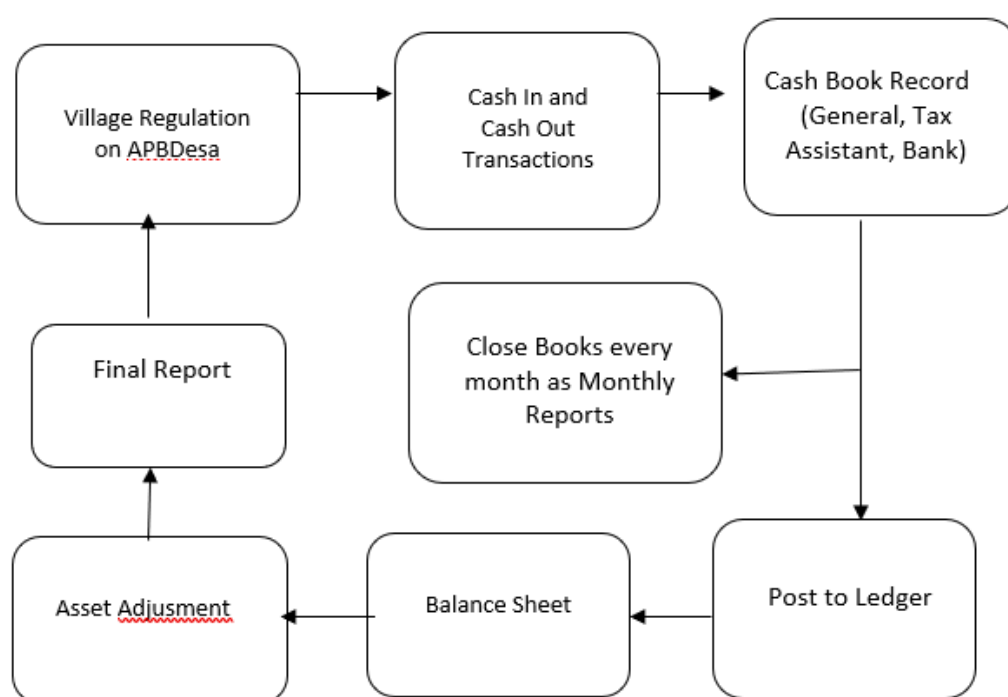
The Cash Receipt and Cash Expenditure accounting information system provides useful information for management decision-making. The preparation of Village Financial Statements

involves several *activities* as follows ([Yuliansyah & Rusmianto, 2015](#)): First, village regulations are established on the Village Revenue and Expenditure Budget (APBDesa).

The village government conducts financial transactions, namely cash receipts, which are a source of village income, and cash expenditures in the form of spending to run village operations and programs. Based on the Payment Request Letter and Proof of Cash Receipt, the village treasurer records in cash books (general cash book, tax subsidiary book, and bank book).

The village treasurer posts the cash book to each account in the ledger. Then the treasurer makes a trial balance, which is a summary of the balances of each account in the ledger. The village treasurer calculates and makes adjustments to accounts related to current assets to prepare the Village Asset Report. The village treasurer prepares financial reports.

Figure 1. Village Financial Administration Cycle



Source: Minister of Home Affairs Regulation No. 113 of 2014

Organizational Culture: Mutual Cooperation

According to Burnett ([in Ndraha 2003](#)), culture has a broad technographic meaning including science, beliefs, arts, legal morals, customs, and various other abilities and habits acquired as members of society. ([Kreitner & Kinicki, 2004: 532](#)) State that organizational culture is the social glue that binds members of an organization. Every human being is influenced by the culture in which they live. There are four dimensions of organizational culture according to [Hofstede \(1980, 1984\)](#), namely: individualism; power distance, avoidance of uncertainty, and masculinity.

[Abdillah \(2006, p. 4\)](#) said, "Cooperation is an activity carried out together and voluntarily so that the activities carried out can run smoothly, easily and lightly". Cooperation is working together to complete work and together enjoying the results of the work fairly. In this cooperation, work is

carried out together, selflessly, and voluntarily by all residents. This cooperation and mutual assistance have been carried out since ancient times in the kingdom era, both on the island of Java and the archipelago. The following are the principles of gotong royong contained in the life of the Village community:

1. Sincerity of participation and togetherness/unity.
2. Help each other and prioritize common/public interests.
3. Efforts to adjust and integrate/unify one's interests with common interests.

Previous Research and Hypothesis

[Amerieska, Siti \(2015\)](#). The results of the study indicate that in the management of village finances and assets, there is still superiority of human-centered accountability, which can be seen from the level of accountability, where the first level is addressed to the supervisory board (BPD, Village Consultative Body). [Budhi Adiani \(2015\)](#) studied the Measurement of Customer Satisfaction towards Academic Services in 2014 at the Semarang State Polytechnic. The results of the study showed the level of satisfaction with academic services in each type of service.

[Rini Handayani \(2010\)](#) researched the factors that determine the effectiveness of information systems in public sector organizations. The results of the study showed that top management, information system management, and information systems statistically had a positive effect on the effectiveness of information systems, user satisfaction. [Nikmatuniayah \(2014\)](#) researched the Professional Ethics Model of Excellent Service of Village Officials in Increasing Public Trust. The results of the study were that there was an influence of the application of professional ethics (responsibility and moral integrity) on public trust, both directly and indirectly through excellent service of village officials in Banyumanik District, Semarang.

Nikmatuniayah, Budhi Adiani, and [Lilis Mardiana \(2018\)](#) designed a Village Accounting information system based on SAP. [Nikmatuniayah et al.'s research \(2019\)](#) on "Study of Determining Factors of Acceptance and Use of Village Accounting Information Systems in Semarang Regency". The results of the study showed the influence of external factors on the actual use of computer-based accounting information systems in Semarang Regency. About the purpose of village accounting aimed at public service, continued on the Village Financial and Asset Management Model based on *Sharia Enterprise Theory*. Leading Research of the Study Program [Nikmatuniayah et al. \(2019\)](#).

The idea of this research comes from [Davis \(1989\)](#), [Srite et al. \(2008\)](#), and [Suardikha \(2011\)](#) who proved that the "Tri Hita Karana" culture has a direct influence on the use of AIS and is indirectly mediated by the main variables of TAM (Perceived Usefulness and Perceived Ease of Use) as an expression of AIS success. The urgency in this study is that the "Tri Hita Karana" cultural variable is converted into "Mutual Cooperation Culture," which is a variable of attachment in Javanese Village culture.

The Influence of Mutual Cooperation Culture on Perceived Usefulness, Perceived Ease of Use, and Use of AIS:

H1a: Mutual Cooperation Culture influences Perception of Usefulness

H1b: Mutual Cooperation Culture influences Ease of Use

H1c: Mutual Cooperation Culture Influences the Use of AIS

The Influence of Mutual Cooperation Culture on the Use of AIS Mediated by the Main Variable of TAM

H2: Mutual Cooperation Culture influences the Use of AIS mediated by Perception of Usefulness and Perception of Ease of Use.

The Influence of Perceived Usefulness and Perceived Ease of Use on AIS Use

H3a: Perceived usefulness influences the use of AIS

H3b: Perceived ease of use affects the use of AIS.

METHOD

Population is a generalization area consisting of objects/subjects/subjects that have certain qualities and characteristics determined by the researcher ,^{to} be studied and then conclusions drawn - ([Sugiyono, 2011, 73](#)). The population used in this study was all the villages in Semarang Regency. While the sample is part of the number and characteristics possessed by the population ([Sugiyono, 2011, p. 70](#)). The sampling technique used is Quota Sampling, which involves selecting samples from a population that has certain characteristics up to the desired number. Semarang Regency consists of 19 sub-districts, which are divided into 208 villages and 27 sub-districts.

Ungaran Barat and Ungaran Timur sub-districts were selected as samples because they are classified as densely populated and developed areas. By the study of this study on the implementation of the Village Law, samples were taken from 5 villages in Ungaran Barat sub-district and 5 villages in Ungaran Timur sub-district.

The data used in this study are primary. **Research Location:** Semarang Regency. Data collection is accessed through the distribution of questionnaires in selected villages. The questionnaire was distributed to selected respondents in May-June 2022. The questionnaire was sent out for two months, and the returned and complete questionnaires were further processed.

The questionnaire of this research was arranged in the form of closed statements using a five-level Likert scale. The questionnaire was adopted from ([Suardikha, 2011](#)) with the addition of the variable "Mutual Cooperation Culture". The questions in the questionnaire were measured using a Likert scale, which is a scale that can measure the subject's response into 5 points ([Hartono 2008, 131](#)). The questionnaire was distributed directly to respondents by field officers (students). In-depth interviews were conducted by researchers with key informants, namely Sekdes Mluweh and Kalikayen.

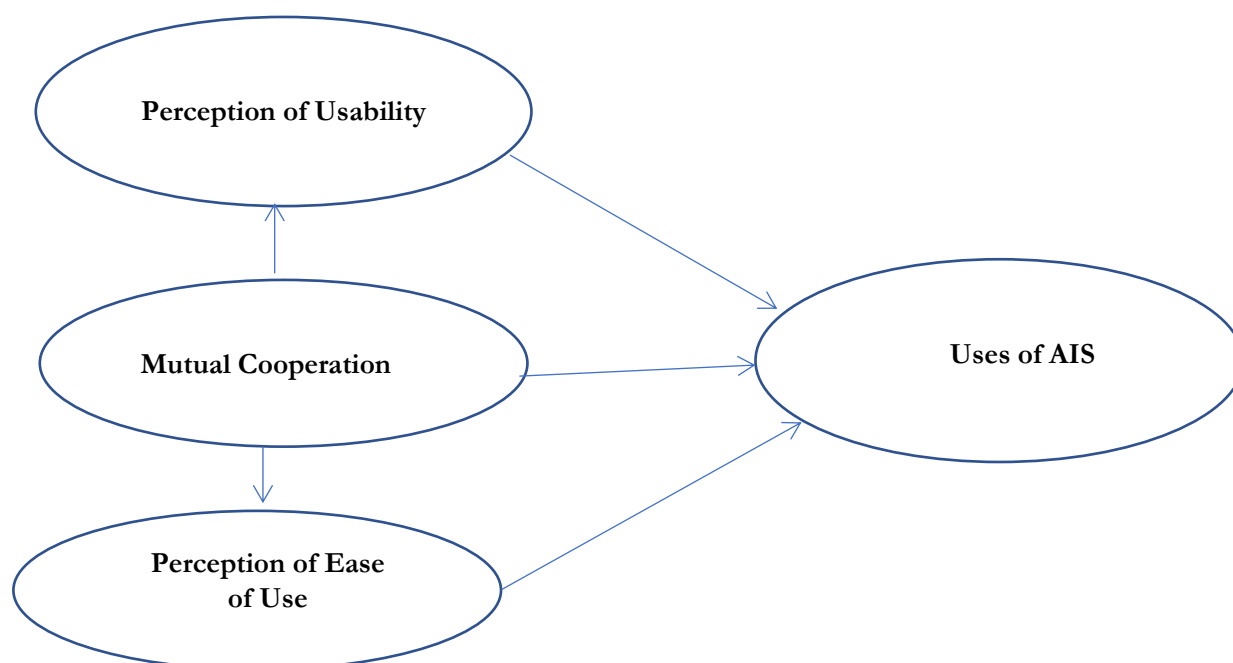
The research hypothesis was tested using the PLS Smart 2.0 M3 program to produce a fit model in order to test the research hypothesis. Research variables include: (1) Mutual Cooperation Culture: Cooperation is working together to complete work and together enjoy the results of the work fairly. In this cooperation, work is carried out together, selflessly, and voluntarily by all residents. (2) Perception of Usefulness: the level of individual belief that the use of AIS will improve their performance. (3) Perception of Ease of Use: the level of a person's belief that the

use of AIS is easy and will be free from the user's effort. (4) Use of AIS: an action taken by a person related to AIS or interaction between a person/professional and AIS.

Table 1. Research Variables and Indicators

Variables	Variable Concept	Research Indicators
Culture of Mutual Cooperation	Cooperate fairly and voluntarily	<ol style="list-style-type: none"> 1. Sincerity of participation and togetherness/unity. 2. Help each other and prioritize common/public interests. 3. Efforts to adjust and integrate/unify one's interests with common interests.
Perception of Usefulness	Confidence level: The use of SIA improves performance	<ol style="list-style-type: none"> 1. Performance 2. Productivity 3. Effectiveness
Perceived Ease of Use	The level of confidence in using SIA is easy and free	<ol style="list-style-type: none"> 1. Learning 2. Interaction 3. Experience
Use of SIA	A person's interaction with SIA	<ol style="list-style-type: none"> 1. Transaction processing cycle 2. Budgeting/Work Plan Making 3. Internal Control Process

Figure 2. Research Framework



RESULT AND DISCUSSION

Semarang Regency is a regency in Central Java Province with Ungaran as its capital. The area of Semarang Regency is 981.95 km² with a total population of 978,253 (2009). Semarang Regency consists of 19 sub-districts, which are further divided into 208 villages and 27 urban villages. Areas that have dense settlement density or distribution are the city center area (Ungaran District), areas along the Semarang-Bawen corridor, and areas directly bordering Semarang City and Salatiga City. The livelihoods of the population in Semarang Regency are generally still working in agriculture, which is in accordance with the potential of the region.

Semarang Regency is still mostly agricultural land. Rural areas in Semarang Regency are in accordance with Village Law No. 6 of 2014, which states that a village is an area whose residents or communities make their main livelihood in the agricultural, farming, or agrarian sectors (Yuliansyah & Rusmianto, 2016). This village is still closely related to its culture, namely: Gugur Gunung, Sadranan, Sedekah Bumi, which is usually called gotong royong or cooperation. Cooperation is a form of social solidarity for personal or group interests. Cooperation can also be expanded as working together in all fields, including finding solutions to various problems faced by the community, including materials, manpower, money, and intellectual contributions from donors, the community, and government budgets. The focus of this study is mutual cooperation with a mutual assistance system and cooperation with a voluntary work system.

In the village locations of Semarang Regency, recording and reporting of village fund finances have been attempted using the village financial system, or what is called SISKUEDES. After conducting an initial investigation, according to the user, the implementation of SISKUEDES has not been able to meet all reporting needs according to the Village SAP. The system can only meet planning, budgeting, and general cash reports. The problems in using Siskeudes faced by villages in the Ungaran District are more related to human resources and the SIA application itself.

The questionnaires were distributed in ten envelopes sent to the villages of West Ungaran, including Branjangan, Keji, Lerep, and Nyatnyono Villages. Five more were sent to the villages of East Ungaran, including: Mluweh, Kalikayen, Leyangan, Kawengen, and Kalongan. The ones with the largest responses were Mluweh, Kalisidi, Branjangan, and Lerep. Meanwhile, Kawengen Village did not return due to the busyness of the Village officials in preparing for the August commemoration. The questionnaires were sent on August 8 to the villages of Mluweh, Kalikayen, Kawengen, Kalongan, and Leyangan. The remaining 5 envelopes were sent to the villages in West Ungaran: Keji, Nglerep, Branjangan, Nyatnyono, and Kalisidi on August 10. The next questionnaires were taken on August 30 and 31, except for Kawengen Village, which did not return. The questionnaire was filled out by the Siskuedes Admin, treasurer, and village secretary, mostly; the rest were village officials from the Finance, Government, and Service Sections.

Respondents who sent answers were viewed by gender; most were male, as many as 60%, the rest were female, as much as 40%. For age, the majority were 40 and above, so there may be a lack of understanding of technology, considering the level of education of 60% high school. Viewed from the length of work, it is known that most respondents have worked for more than 10 years. Meanwhile, from the perspective of difficulty and interpretation, the understanding and mastery of Siskuedes are still weak, with most respondents, as many as 56%, admitting to having difficulty operating Siskuedes.

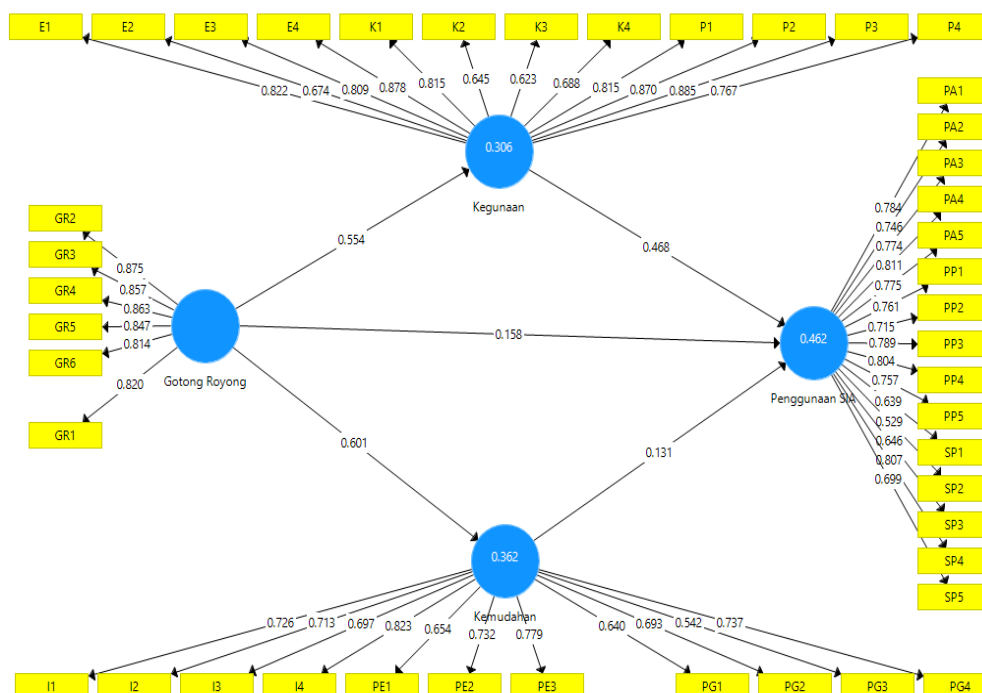
Table 1. Length of Service

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	< 5 years	18	39.1	39.1	39.1
	6-10 years	8	17.4	17.4	56.5
	> 10 years	20	43.5	43.5	100.0
	Total	46	100.0	100.0	

Table 2. Siskuedes Difficulties

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Yes	26	56.5	56.5	56.5
	No	20	43.5	43.5	100.0
	Total	46	100.0	100.0	

The reasons for the difficulty in understanding and mastering Siskuedes as the only financial application are: proof of purchases is not the same as the RAB, in filling out the menu, which is *long-winded* and complicated, even though it is only for *simple data input purposes*.



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Table 4. R Square & Average Variance Extracted

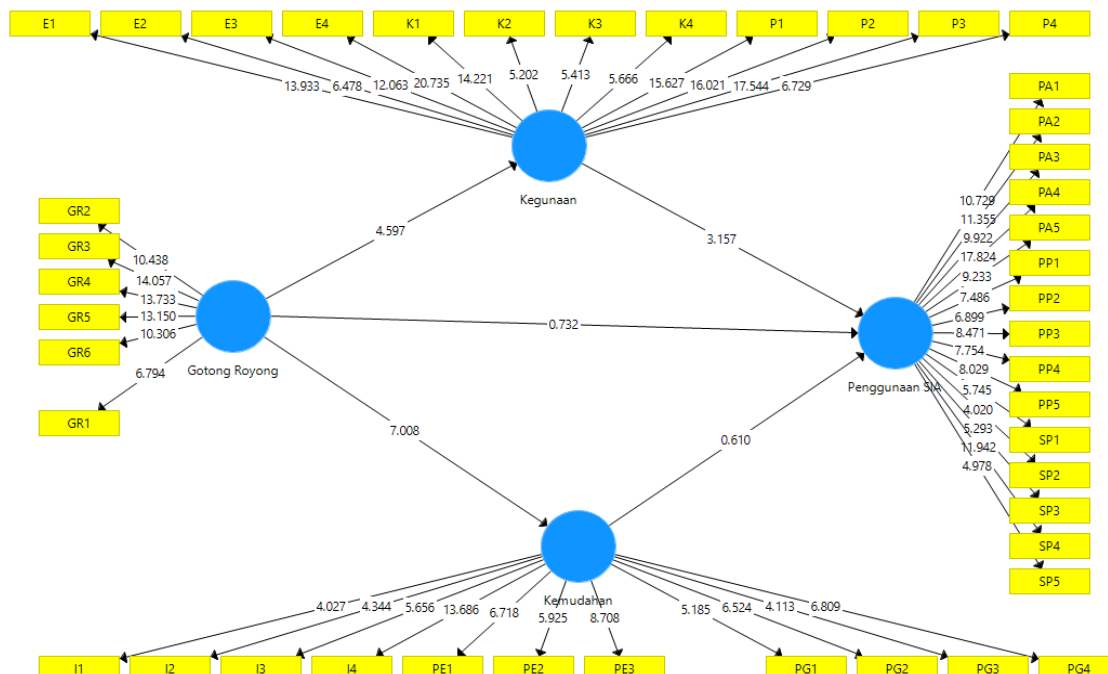
	R Square	R Square Adjusted
Utility	0.306	0.291
Convenience	0.362	0.347
Use of SIA	0.462	0.423

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Cooperation	0.921	0.937	0.938	0.716
Utility	0.941	0.953	0.948	0.607
Convenience	0.900	0.903	0.916	0.500
Use of SIA	0.940	0.947	0.947	0.547

Table 5. Fornell-Larcker Criterion

	Cooperation	Utility	Convenience	Use of SIA
Cooperation	0.846			
Utility	0.554	0.779		
Convenience	0.601	0.765	0.707	
Use of SIA	0.496	0.656	0.584	0.740

Figure 3. Structural Model



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Table 6. Mean, STDEV, T-Values, P-Values

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Gotong Royon' -> Usefulness	0.554	0.586	0.124	4.456	0.000
Mutual Cooperation -> Convenience	0.601	0.643	0.079	7,571	0.000
Mutual Cooperation -> Use of SIA	0.158	0.158	0.228	0.695	0.487
Uses -> Use of SIA	0.468	0.496	0.154	3,046	0.002
Ease -> Use of SIA	0.131	0.103	0.220	0.594	0.553

Table 7. Mean, STDEV, T-Values, P-Values

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Mutual Cooperation -> Usefulness -> Use of SIA	0.259	0.293	0.123	2.107	0.036
Mutual Cooperation -> Convenience -> Use of AIS	0.078	0.069	0.145	0.541	0.589

Based on the research results, it is known that the culture of cooperation has a significant positive effect on the usefulness of AIS. The culture of cooperation has a significant positive effect on the ease of AIS. The culture of cooperation has an insignificant positive effect on the use of AIS. The influence of culture on the use of AIS is significant, the same as the research of ([Suardikha I Made, 2013: 102-128](#)). This shows that the culture of cooperation in the form of sengkedan, sedekah bumi, and sambatan shows local wisdom cooperation, where public interests are prioritized over personal interests. About the village financial information system, the sense of responsibility of village financial holders in accounting for village funds is influenced by the culture of cooperation. This culture of togetherness and prioritizing public interests fosters a sense of responsibility and understanding of the use of village AIS.

The following results: The usefulness of AIS has a significant positive effect on the use of AIS. The higher the perception of usefulness, the higher the value of the use of this AIS. This significant positive effect on the use of AIS is in line with the research of ([Haryono & Darsono \(2014: 123\)](#)). Haryono & Darsono studied the use of accounting information systems at PT. POS Indonesia Yogyakarta Branch. The ease of AIS has a positive but insignificant effect on the use of AIS. Usefulness can mediate, while ease is not proven. Understanding of usefulness can mediate the positive influence on the use of AIS. The use of AIS in this case, SISKUEDES, brings benefits in increasing the accountability of village financial reports. Except, the ease variable does not affect the use of AIS. This is due to the lack of understanding of technology in the village's financial information system. Village officials, treasurers who are mostly high school educated, with an age range of 40 years and above, experience limitations in operating the village's AIS.

CONCLUSION

Based on the research results, it is known that cooperative culture has a significant positive effect on the usefulness of AIS and the ease of AIS. Mutual cooperation culture has a positive but insignificant effect on the use of AIS. The usefulness of AIS has a significant positive effect on the use of AIS. Then, the ease of

AIS has a positive but insignificant effect on the use of AIS. The usefulness factor is able to act as a mediator, while ease is not proven.

The results of this study are limited to village partners who are relatively close to the city, so that understanding of technology is certainly different if respondents have different cultures or environments that are still rural, far from the city, and there is no easy access. For further research, it can be continued with research on "Local Government *Good Governance* Model towards Industry 4.0". How the Village Government, especially the Village, can be empowered and move towards clean governance.

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