ANALYSIS IMPLEMENTATION OF ACCOUNTING SYSTEM OF AGENCY (SAI)

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Abstract

The role of systems and information technology have influenced the lifestyle and way of trading community which is termed as e-life, such as e-commerce, e-banking, e-learning, e-library, e-journals, e-government, e-vote and any it is based electronics and accessed by internet or online. On governance Implementation of the government information technology systems was urged realized in order to establish working procedures of the government to be more simple, responsive, and transparent. The success of information systems is an interesting research topic to be researched. Many research model that has been used to identify the determinants of successful implementation of information systems, but the evaluation of the application of technology has always demanded a more comprehensive measurement of success. The success or failure of information systems is highly dependent on the fit between the human factor, organization and technology. Integrated models of acceptance Unified Theory of Acceptance and Use of Technology (UTAUT), information systems success model of DeLone and McLean (D and M IS Success Model) and the addition of the suitability model of Human-Organization-Technology (HOT) -Fit Framework is expected to generate a model integrated able to provide better representation in the measurement of the comprehensive application of information technology. It motivates researchers to evaluate the success of Accounting System of Agency (SAI) application usage.The purpose of this study is to examine and provide empirical evidence about Human, Organization and Technology factors towards user satisfaction of applications SAI's user. Research conducted on 68 respondents who are manage SAI at Election Commission of West Nusa Tenggara Province. The research model using the structural model analysis with Smart PLS 3.0. The results show that the human and technology factors have positive effect on user satisfaction, while the organizational factors do not affect the user satisfaction of SAI. The implications of this study that the user satisfaction can be increased by increasing the human factors and technology used of the SAI.

Keywords : Accounting information system, DeLone and McLean, UTAUT, Hot Fit Framework, satisfaction users, integrated models

1. Introduction

Implementation of systems information and technology in governance urged to realized to purpose of forming a government working procedures become more simple, responsive, and transparent. Government in the National Long-Term Plan for 2005-2025 has set a goal to bring information technology people of Indonesia on the third medium-term period, ie years 2015-2019. In 2015 expenditure systems and information technology spending almost USD 14.1 billion, the largest ASEAN, but the magnitude of this spending was not in line with the achievement of business competitiveness, which ranks 4th in ASEAN (World Economics Forum, 2016). This shows that the government has not been successful in the application of system information and technologies as it is still in line with economic growth and quality of life.

The success of the system information is an interesting topic to research. Success can be measured with four type ofsystem information, there are user satisfaction, system usage, performance decisions, and performance of the organization (Hartwick and Barki, 1994). Many research model that has been used to identify the determinants of successful implementation of system information. One very famous model is a model of success DeLone information systems and McLean (D and M IS Success Model) which was built in 1992 and refined in 2003. D and M IS Success Model 2003 to measure the success of the implementation of an information system to assess the quality of variables information (information quality), the quality system, quality of service, the use of the system (intention-use / system use), user satisfaction and net profit (net benefit). However, D and M IS Success Model not measure the success of a comprehensive manner, because the measure of success only from the information system and the system suitability in using technology (Venkatesh, et al. 2003).

In 2003, Venkatesh, et al. develop a model to measure the level of user acceptance of information systems, known by the name of acceptance model Unified Theory of Acceptance and Use of Technology (UTAUT). Model UTAUT formulated with four kinds of determinants are the expectations of the performance (Performance Expectancy), expectations for the effort (Effort Expectancy), social influence (Social Influence), and the enabling conditions (Facilitating Conditions). Model UTAUT investigated the influence of the constructs into the behavioral intention is determined by the performance expectations, expectations of business and social influence, but not connected to the results of usage.

Model UTAUT and D, and M IS Success Model still has the disadvantage of a lack of conformity between the human-factor-technology organizations. In 2006, Yusof, et al. introducing a more comprehensive models that added benefitHuman-Organization-Technology (HOT) -Fit Framework. HOT-Fit an important component in the evaluation of information systems framework including human, organization and technology in conformance relationships. Measurement of the suitability human factors, organizations, and systems using HOT-Fit Framework is to find the suitability of these

three factors in determining the success of the application of information systems to meet the objectives to be achieved, or the implementation of specific policies.

The number of variables that must be considered in the evaluation of the application of technology demands require a more comprehensive measurement of success in providing benefits to the users. Pamugar, et al. (2014) built a model of evaluation with information systems theory that combine three very well-known, namely UTAUT, D and M IS Success Model, and HOT-Fit Framework. The success or failure of information systems depend on correspondence between the human factor, organization and technology. The incorporation of an independent factor in the two models as well as the addition of suitability models of human-technology organizations are expected to produce integrated models that can provide better representation in the measurement of the comprehensive application of information technology. It motivates researchers to evaluate the success usage of Accounting System of Institution (SAI) application.

In practice, the SAI has long applied since the issuance of Law No. 1 of 2004 on State Treasury which requires that the information presented in the Financial Statements of the Government to fulfill the principles of transparency and accountability, there needs to be held the Accounting and Financial Reporting pemeritah Center (SAPP) which according to the Government accounting Standards (SAP), the Accounting System of Institution (SAI) carried out by the Ministry / Institution, but a comprehensive evaluation of SAI rarely occurs first after the enforcement of mandatory application of accrual basis accounting that applied since 2014.

Electronic Data Processing based of accounting information system such as Accounting System of Agency (SAI) is designed to convert accounting data into information that is a set of formal procedures by which data is collected and processed into information and distributed to users. The operation of the system should be done carefully and should be monitored. This is fit with Puturuhu (2016) which states that the accounting system should be designed to meet the specifications of the information needed by the agency and giving the satisfaction so that the system that is used abble to provide benefits, especially in improving performance for users.

Implementation of SAI brings some hope for users in the General Election Commission (KPU), especially since the enactment of Presidential Decree No. 157 Year 2015 on granting allowances Employee Performance in Secretary General Election of the Commission scope. The levels of employee performance benefits awarded by grade, position and load assigned task. Issuance of Circular Letter of the General Secretary ofKPU No. 5 of 2016 on Mapping Officer at the Secretariat of the Provincial Election Commission and the Secretariat of the Regency / City limits the number of staff at the Secretariat of the Provincial KPU including structural and functional officers a maximum of 35 (thirty-five) and the number of staff at the Secretariat Regency / City KPU maximum of 17 (seventeen) people. The lack of capacity of employees at the Commission certainly took contribute to the achievement of the performance that will be generated. One strategy that can be done to anticipate the shortage of human resources is to maximize the use of information systems to help resolve the workload of

employees, especially in the financial reporting that is required to be accountable. It makes challenge in the implementation of the SAI in the Commission heavier.

Fair With Exceptions (WDP) opinion that BPK granted to the KPU for 6 years consecutively in 2010-2015 (BPK, 2016) is a true representation of the overall performance of the KPU, both the KPU head quarter and the KPU at the provincial / district / city. But there is a phenomenon that is contradictory to that, where working unit of KPU NTB in 2015 gained national award from the Ministry of Finance as disciplined financial management working unit, and in the first half of 2016 received awards as disciplined in the management of state property working unit (www.kpu.go.id). This has become one of the motivations of researchers to conduct studies on the implementation of the performance-related SAI all around KPU NTB.

2. Theoritical Framework and Hypothesis Development

This study explores some innovation, first to take measurements successful implementation of more comprehensive models incorporate UTAUT, D and M IS Success Model, and HOT-Fit Framework, or more often referred to as an evaluation model integrated in accordance with a model built by Pamugar, et al , (2014). This study examined the effect of variable human factors, organizational factors and technological factors to the satisfaction of users as well as the implications of user satisfaction on the performance of the user. Modifications to the model of this research is variable on the human factor, referring to a study on the model UTAUT. According to Al Awadhi, et al. (2008), the application of information systems is positively influenced by social factors users of the system is shown on the magnitude of the coworker support, top managers, leaders, and organizations.

This study aimed to test the success of the implementation Accounting System of Institution (SAI) with reference to the use of integrated evaluation models by Pamugar, et al. (2014), which combines the independent variable UTAUT acceptance model and a model of success SI DeLone and McLean and suitability models HOT-Fit. This integrated evaluation model classifies the independent variables into three main factors, namely the human factor, organization, and technology. This model is believed to describe the success and acceptance of information systems based on user satisfaction and user performance on the use of information systems. Based on the description above, the conceptual framework of this study can be seen in the following figure:

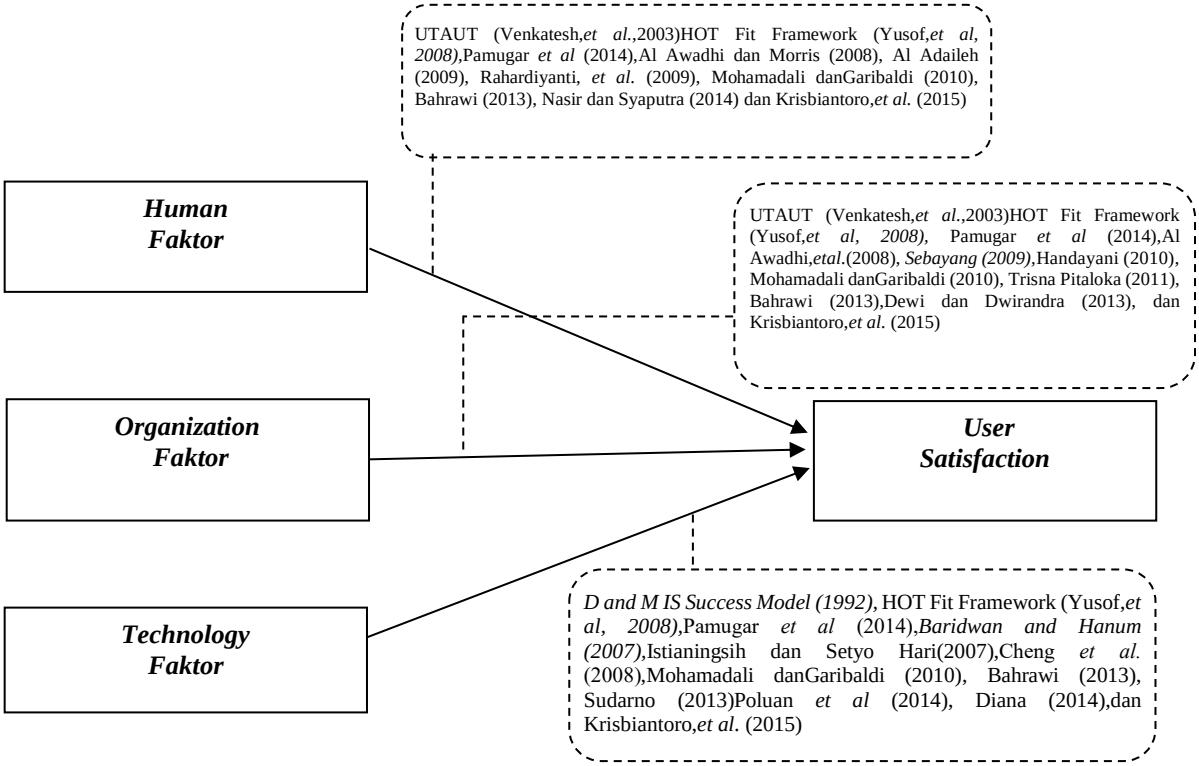


Figure 1. Conceptual Framework Research

2.1. Impact of Human Factors on User Satisfaction

Technology adoption and development of information systems is a very expensive investment and not necessarily have positive implications as expected when users can not take advantage of the technology already existed. According to Al Adaileh (2009), the level of user satisfaction of government's financial reporting application refers to the extent to which user applications that use the application able to meet their expectations. Nasir and Syaputra (2014) stated that the most dominant factor in influencing user of aplication satisfaction is the Human factors. Human factors and dimensions based on the model UTAUT consist of performance expectations, expectations of business and social influence.

The effect of co-workers in the use of information systems refers to the work of Al Awadhi and Morris (2008). Moreover, Venkatesh, et al. (2003) stated that the performance expectations construct a strong predictor of interest in using the information system such as use of voluntary or liabilities (mandatory). This is also evidenced in the research Al Awadhi and Morris (2008), Zhou (2008), and Cheng, et al. (2008). Venkatesh and Morris (2000) research concluded that the business expectations became a determinant use of information systems. Bussiness expectation had a significant association with the use of information systems only during the period after the training sessions, but than not significant in the implementation period (Venkatesh, et al., 2003).Cheng, et al. (2008) and Al Awadhi and Morris (2008) also have proven that affect the use of system.This effort is supported by the results Rahardiyanti, et al. (2009) concluded that factor human dimension of business expectations proxied by

the ease and usability variables have positive impact on user satisfaction proxied by the variable effectiveness of information systems.

H1. *Human Factor affects on User Satisfaction ofAccounting System of Agency (SAI)*

2.2. Impact of Organizational Factors on User Satisfaction

UTAUT models developed by Venkatesh, et al. (2003) states that one of the dimensions of the critical reception of a system is the condition of the facility. While Mohamad Ali and Garibaldi (2010) modifying the model for the statement that the application of information systems is positively influenced by social factors such as the amount of support coworker, top managers, leaders, and organizations. Top level management support for the organization's information system can be a very important factor in determining all activities related to information systems. Trisna Dewi and Dwirandra (2013) expressed support for the top management role in the implementation of the regional financial information system for top management responsible for the provision of facilities for the activities of information.

It is convinced by the results of research Sebayang (2009) found that organizational factors proxied by top management support variable and the uncertainty of the environment has a positive effect and can increase user satisfaction proxied by availability of informationvariable. And theresultsof Handayani (2010) research which concludes that the organization proxied by top management variable and management information systems, and information systems statistically had positive effect on the effectiveness of information systems which is a proxy of user satisfaction variables in this study.

In line with the research results of Pitaloka (2011) shows that the support of the organization (organization support) have an effect on the use of information technology where users (employees / officers) affected by the support of top management and organization (organizaton support) in using information system

H2. *Organization Faktor affect onUser Satisfaction of Accounting System of Agency (SAI)*

2.3. Impact of Technology Factors on User Satisfaction

On the success model of information system into the basic framework of the evaluation system using technological factors (technology factors), the use of a system is determined by the quality of information, quality systems, and quality of service (DeLone and McLean, 2003). Quality system in the system information regarding lingkages features of the system including system performance and display (user interface). Ease of use, easy to learn, response time, usefulness, availability, flexibility, and security are the variables or factors that can assess the system quality (Yusof et al., 2006). The quality of information focused on information produced by the information system. The criteria that can be used to assess the quality of information include the completeness, accuracy, timeliness, availability, relevance, consistency, and data entry. While focusing on the overall quality of service

received by the provider of support systems or technology application. Quality of service can be judged from the response speed, assurance, empathy, and follow-up services.

The result of DeLone and McLean (2003) research, Liu et al. (2008), and Cheng et al. (2008) stated that the system quality, information quality and service quality affects the use of information systems. These results were confirmed by the results of Istianingsih andSetyo Hari (2007), and Sudarno (2013) research states that the technological factors proxied by the system quality variable, information quality and service quality significantly positive effect on the satisfaction of users of information systems.

H3. *Technology Faktor affects on User Satisfaction of Accounting System of Agency (SAI)*

3. Research Method

3.1 Data Selection and Collection

This research is associative with quantitative approach. This research is trying to find a causal relationship of the variables studied. The study was conducted at Election Commission (KPU). KPU selected as the study site because of the provisions in the Minister Finance Regulation (PMK) No.213 /PMK.05/2013, which states that the SAI must be implemented by government ministries / agencies to produce financial statements. KPU is one of institution that implements of accounting application in the preparation of financial statements. KPU occur in each of the regions throughout Indonesia, from the national level, provincial to district / city. This study focused on the Election Commission in West Nusa Tenggara (NTB). The reasons for the selected location is that KPU NTB in 2015 received an award in the field of financial reporting discipline in financial reporting categories and orderly in the management of state property (www.kpu.go.id).

The population used in this study is a Civil Servant (PNS) who are competent in the management of the SAI from the Budget Authority (KPA), Committing Officer (PPK), Official Signing Payment Order (PPSPM), Treasurer Expenditure and staff of sub-section public finance and logistics. The population came from all financial managers from 11 work units at NTB Provincial Election Commission, amounting to 120 people. The total sample to be used as respondents in this study is 68 people. The respondents were civil servants directly involved in managing the working group Institution Accounting System of Agency (SAI). SAI users in each work unit at Regency/City amount of 6 people consisting of 1 person in charge, 1 coordinator, 1 chairman and three members, while at the Province working unit amount of 8 people consisting of one person in charge, 1 coordinator , 1 chairman and five members. The sample in this study determined based on the following criteria:

1. Budget Authority (KPA) who was in charge of the working group manager of Accounting System of Agency (SAI),
2. Committing Officer (PPK) or Payment Instruction Signatory Officer(PPSPM) which became the coordinator of the working group manager of Accounting System of Agency (SAI),

3. Spending Treasurer who became chairman and member of the work group manager of Accounting System of Agency (SAI),
4. Staff subpart general / financial who became chairman and member of the work group manager of Accounting System of Agency (SAI).

3.2 Operational Variabel Definition

Exogenous variables are variables that affect other variables in the model. Exogenous variables in this study are the Human Factors, Organizational Factors, and Technological factors, with details as follows:

1. The Human Factor, assessing the information system of the use of the system (system use) on the frequency and extent of functions and investigation information system (Pamugar, et al., 2014). Dimensions used in this variable is:
    a. Performance Expectancy. Dimensions are measured from the performance expectations: SAI easier for users in the financial statements agencies; SAI is useful in improving the competence (knowledge and skills) of SAI managers as users; SAI can improve user performance.
    b. Effort Expectancy. Effort ExpectancyIndicator which SAI is easy to understand and learn; SAI easy to use; SAI is easy to get information (in relation to the financial statements).
    c. Partners Influence. Indicators ofPartners Influence that co-workers advocate the use of SAI; Coworkers help in using the SAI; Coworkers SAI considers important and beneficial.
2. Organization factors assess the system of organizational structure and environmental aspects of the organization information technology systemsimplemented (Pamugar, et al., 2014). Dimensions used in these variables are:
    a. Facility Condition. Facility Condition Indicators that agencies provide resources, facilities and infrastructure (hardware, software, network infrastructure, maintenance, and technical support) that support the use of SAI; establishments providing training in the use of applications SAI; there is a special officer who is responsible and provide assistance in case of problems with the management of the SAI.
    b. Top Management Support. Indicators of Top Management Support that the implementation of SAI supported the leadership; leadership advocated the use of the SAI; SAI leadership considers important and beneficial.
    c. Organization Support. Indicators of Organization Support that the implementation of the SAI has been planned by the agency; SAI use is one of the strategies in support of agency performance; SAI implementation of the full support of the agency.
3. Technology Factor assess the system of quality of the application of information technology that is implemented. In this study, Technology Factor by Pamugar, et al. (2014) measured the dimensions:

a. Information Quality. Information Quality Indicators are completeness, the shape/format of the output, relevance, accuracy, and timeliness.
b. Service Quality. Indicators of Service Quality areassurance and empathy.
c. System Quality. System Quality Indicator are ease of use, system reliability, response time, system flexibility, and security systems.

4. User Satisfaction of Accounting System of Agency (SAI). In this research variables User Satisfaction of Accounting System of Agency (SAI) is a response and feedback from users after using the SAI (Pamugar, et al., 2014). User Satisfaction Indicators of Accounting System of Agency (SAI) application that is implemented is highly effective and efficient; the user is satisfied with the look (interface) and the application features of SAI; the user is satisfied with the information provided by SAI application; overall satisfied users of using SAI.

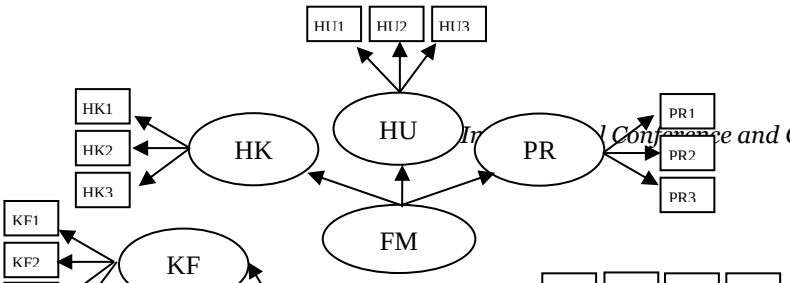
Endogenous variables are variables that are influenced by other variables in the model. Endogenous variables in this study is the user satisfaction of Accounting System of Agency (SAI).

3.3 Data Analysis Method

1. Statistical analysis use analysis Partial Least Square (PLS) using software SmartPLS 3.0. PLS is a structural equation analysis (SEM) based variants that can simultaneously perform testing at the same measurement model testing of structural models (Abdillah and Jogiyanto, 2015: 164). According Ghozali and Latan (2012: 47), phase analysis using PLS-SEM at least to go through five stages(1. Conceptualization models; 2. Determine the analytical methods alogaritm; 3. Using resampling methods; 4. Draw a path diagram; 5. Evaluation models)where each stage of the process will affect the next stage.

Exogenous variables consisting of Human Factors, Organizational Factors and Factors Technology uses a reflective indicator because if one indicator removed or deleted, it will not reduce the significance of the construct of Human Factors, Organizational Factors and Technological factors. User Satisfaction endogenous variables such use indicators reflective since assumed to be related to the attitude (attitude) of respondents to provide answers to the questionnaire.

The path diagram of the model to be estimated in this study are described as follows:



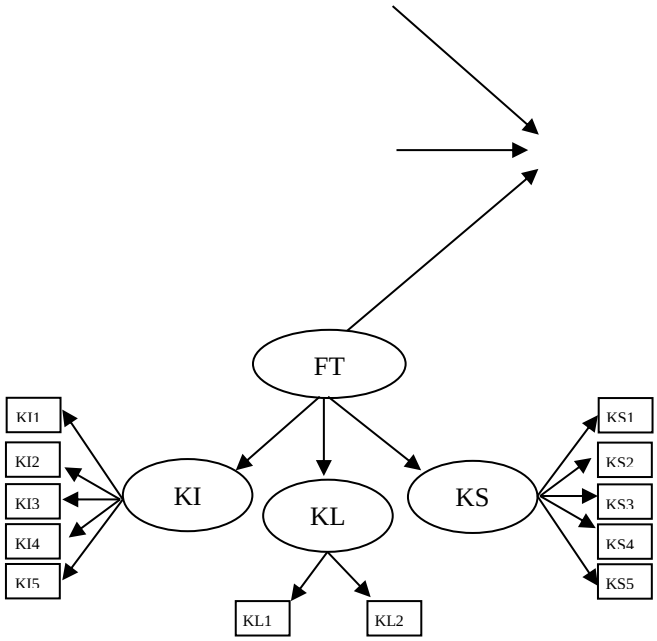


Figure 2.Structural Model and Measurement with PLS

Information:

FM: Human Factors (HK: Performance Expectations; HU: Effort Expectation; PK: Partners Influence)

FO: Organizational factors (KF: Facility Condition; DP: Top Management Support; DO: OrganizationSupport)

FT: Technology Factor (KI: InformationQuality; KL: Service Quality; KS:Systems Quality)

KP: User Satisfaction

Based on the path diagram in the figure above, the equation for the second order in this research model is:

1. Equation Model Measurement (Outer Model)

FM Variable	FO Variable	FTVariable
$HK = \lambda_1 FM + \varepsilon_1$	$KF = \lambda_4 FT + \varepsilon_4$	$KI = \lambda_7 FT + \varepsilon_7$
$HU = \lambda_2 FM + \varepsilon_2$	$DP = \lambda_5 FT + \varepsilon_5$	$KL = \lambda_8 FT + \varepsilon_8$
$PR = \lambda_3 FM + \varepsilon_3$	$DO = \lambda_6 FT + \varepsilon_6$	$KS = \lambda_9 FT + \varepsilon_9$

2. The structural equation modeling (Inner Model)

$KP = \gamma_1 KP1 + \gamma_2 KP2 + \gamma_3 KP3 + \zeta_1$

The steps in the evaluation of the model in this study include:

1. Measurement Model Test (Outer Model)

This model specifies the relationship between latent variables with indicators, or the outer model defines how each indicator relateing with latent variables. Indicators constructs in this study is the reflektif measurement.IndicatorModel (outer model) with reflective indicators evaluated by convergent, discriminant validity, and reliability to block composite indicator (Chin, 1998, in Ghozali and Latan, 2012: 39).

Test on the outer reflective models with indicators such as:

a. Convergent Validity. Convergent validity relates to the principle that the manivest of a construct should have a high correlation. Convergent validity test of reflective indicators can be seen from the loading factor for each indicator constructs. The expected value> 0.7. However, to the earlystages of study, loading value of 0.5 - 0.6 can be considered sufficient (Chin 1998 in Ghozali and Latan, 2012: 78).
b. Discriminant Validity. Discriminant validity relates to the principle that the others manivest variable constructs should have not high correlation. To test the discriminant validity with reflective indicator is looking at the value of cross loading for each variable must be> 0.70 (Ghozali and Latan, 2012: 78) or by comparing the square root of average variance extracted (AVE). AVErecommended should have greater value 0,50 (Fornell and Larcker 1981 in Ghozali, 2014: 40).
c. Composite Reliability. Data which has composite reliability> 0.7 has a high reliability (Ghozali and Latan, 2012: 80).

2. Structural Model Testing (Inner Model) was conducted to examine the relationship between latent constructs (hypothesis). There are several tests for the structural model in this study include:
   a. R Square on endogenous constructs. R Square is the coefficient of determination on endogenous constructs, used to look at the ability of exogenous variables in explaining the endogenous variables. According to Chin (1998) in Ghozali and Latan (2012: 85) R Square value 0.67 (strong), 0:33 (moderate) and 0:19 (weak).
   b. Effect Size (f square). Conducted to determine the advantages of the model. Square f value 0.02 (a), 0.15 (middle), and 0.35 (large) (Chin, 1998, in Ghozali and Latan, 2012: 83).
   c. Predictive Relevance (Q Square). This test is performed to determine the predictive capabilities with blindfolding procedure. If the value obtained 0.02 (weak), 0.15 (moderate), and 0.35 (strong) (Ghozali and Latan: 2012: 84). This prediction can only be made for the endogenous constructs with reflective indicators.
3. Hipotetsis test by seeing Estimate for Path Coefficients, which a path consistent value or magnitude of the relationship / influence of latent constructs by bootstrapping procedures. The value of significance were used (two-tailed) t-value of 1.99 (Significance level = 5%, n = 68). In this study, the hypothesis could be accepted if it has a value of T statistics in the table of Smart PLS Path Coefficient 3.0 output is greater than the T-table (1.99).

4. Result

4.1. Characteristics of Respondents

This study aimed to gain an overview of the influence of the human factor, organization, and technology (HOT Fit Framework) to the application user satisfaction of Accounting System of Agent (SAI) in Election Commission on province NTB. The results were obtained information about the characteristics of respondents are presented in Table 1, below:

Table 1. Characteristics of Respondents

Characteristic Respondents	Total	Percentage
Gender		
Male	39	57
Female	29	43
Total	68	100
Grade of Education		
Highschool/Equivalent	19	28
Diploma	8	12
Bachelor	37	54
Master	4	6
Total	68	100
Working Time		
<5 Tahun	3	5
5 - 10 Tahun	39	57
>10 Tahun	26	38
Total	68	100

According to the table 1 above, it can be seen that the manager of SAI sampled in this study consisted of men which amounted to 57% or 39 people, while women only amounted to 43%, or 29 people. Then based on the education level is known that most of S1 education levels as much as 54% or 37 people. Furthermore, who has a high school education level / equivalent as much as 28% or 19 people. In addition, the other fraction has a Diploma level of 12%, or 8, and has a Masters in education levels as much as 6% or 4 people. Based on the period of the employment in mind that most of the respondents have a service life of between 5-10 years with the number of 39 people or 57% of the total sample. And others have a service life of more than 10 years, as many as 26 people or 38% of the total sample. In addition, only a small proportion of respondents who have a working period of less than five years as many as 3 or 5% of the total respondents.

4.2 PLS Analysis

To answer the hypothesis proposed in this study use data analysis of partial least square (PLS). The data analysis consisted of evaluation models outer and inner evaluation models. Based on the evaluation of the model outer construct loading factor values obtained first-order and second order which can be seen in Figure 2 below.

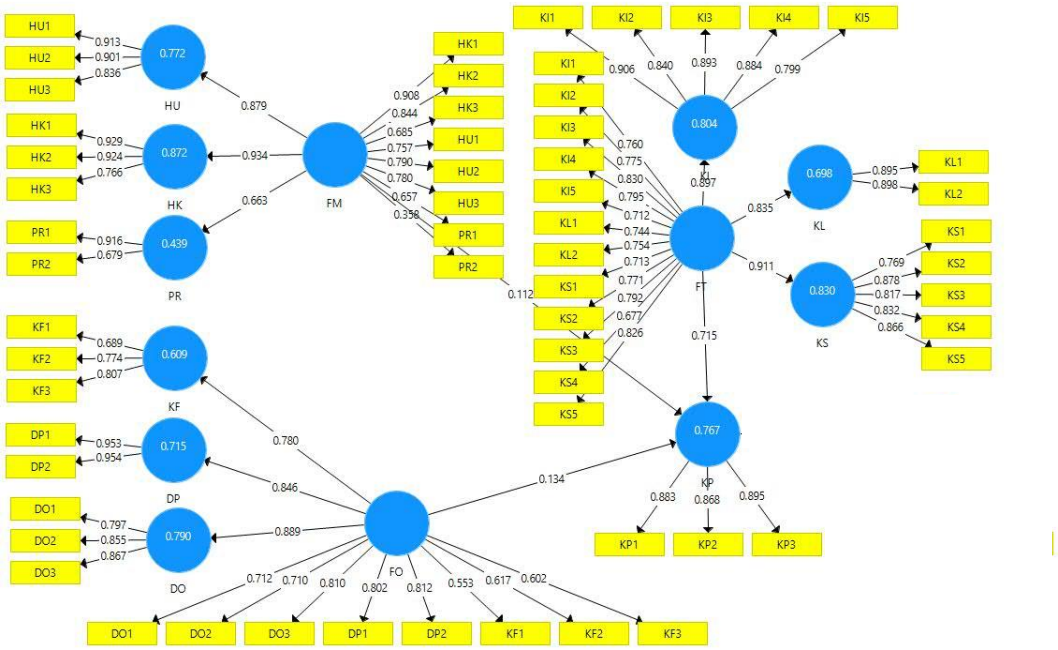


Figure3 Loading Factor Diagram Jalur

4.2.1 Outer Evaluation Model

4.2.1.1 Convergent Validity

Loading value obtained in the analysis used to test the convergent validity of the measurement model with reflective indicators. Indicators deemed valid if it has a correlation value above 0.7 (Abdillah and Jogiyanto, 2015). However, according to Chin (1998) to the early stages study of development scale of measurement, the loading value of 0.5-0.6 is considered enough to qualified the convergent validity.

a. Convergent Validity for Human Factors Variables

Variable human factor is a second order construct in this study consists of three dimensions: performance expectations (HK), effort expectations (HU), and partner influence (PR). Then each of these dimensions act as a construct first order of several indicators that measure. Furthermore, loading factor value for first-order and second order for the human factor variables are presented in Table 2 and Table 3.

Table 2. Loading Values To First OrderconstructofHuman Factors Variable

First Order Construct (Dimention)	Indicators	*Loading Factor*	Information
Performance Expectations	HK1	0.929	qualified*Convergent Validity*
	HK2	0.924	qualified*Convergent Validity*
	HK3	0.766	qualified*Convergent Validity*
Effort Expectations	HU1	0.913	qualified*Convergent Validity*
	HU2	0.901	qualified*Convergent Validity*
	HU3	0.836	qualified*Convergent Validity*
Partner Influence	PR1	0.916	qualified*Convergent Validity*
	PR2	0.679	qualified*Convergent Validity*

Loading factor result on first orderconstruct for the variable human factors are presented in Table 2 above shows that the entire value of the loading factor derived indicators of each dimension has a value of loading more than 0.7 Unless indicator PR2 has a value of loading 0.679 which is under 0.7, but it can still be accepted in accordance with the theory presented by Chin (1998). Thus, all the indicators on first-order construct of human factor variables deemed to have qualified the convergent validity. The results of the evaluation to second orderconstruct of human factors variable are presented in Table 3.

Table 3. Loading Value To Second Order Construct of Human FactorsVariable

Second Order Construct	Dimesions	*Loading Factor*	Information
Human Factor	HK	0.879	qualified*Convergent Validity*
	HU	0.934	qualified*Convergent Validity*
	PR	0.663	qualified*Convergent Validity*

Loading factorresults value second order construct of human factor variable on Table 3 shows that the loading factor derived HK and HU dimension value0.879 and 0934, more than 0.7. But the loading factor value of PR-dimensional is 0.663, less than 0.7. However, by using the theory proposed by Chin (1998), the loading values obtained PR dimension is still acceptable, so we can say the whole dimension to second order construct of human factorvariable has qualifiedthe convergent validity.

b. Convergent Validity for Variable Organizational Factors

In this study, the organization factor variable is a second order construct which consists of three dimensions : FacilitiyCondition (KF), Top Management Support (DP), and OrganizationsSupport (DO). Then each of these dimensions act as first order construct of several indicators that measure. Loading factor value for the first order of organizational factorsvariable are presented in Table 4.

Table 4. LoadingValues To First Order construct of Organization FactorsVariable

First Order Construct (Dimensions)	Indicators	*Loading Factor*	Information
Facility Condition	KF1	0.689	qualified*Convergent Validity*
	KF2	0.774	qualified*Convergent Validity*
	KF3	0.807	qualified*Convergent Validity*
Top Management Support	DP1	0.953	qualified*Convergent Validity*
	DP2	0.954	qualified*Convergent Validity*
Organization Support	DO1	0.797	qualified*Convergent Validity*
	DO2	0.855	qualified*Convergent Validity*
	DO3	0.867	qualified*Convergent Validity*

Loading factor value on first-order construct for organizational factorsvariable are presented in Table 4 above. Its shows that indicator KF1 has value loading factor of 0689, while other indicators

have a value of more than 0.7 loading factor. Because loading factor value of the indicator KF1 more than 0.6, than it is still acceptable in accordance with the theory presented by Chin (1998). Thus, all the indicators on first-order construct of organizational factorsvariable deemed to have qualifiedthe convergent validity. The results of the evaluation to second order construct of organizational factors variable shown in Table 5.

Table 5. LoadingValue To Second Order Constructof Organization FactorsVariable

Second Order Construct	Dimensions	L*oading Factor*	Information
Organization Factor	KF	0.780	qualified*Convergent Validity*
	DP	0.846	qualified*Convergent Validity*
	DO	0.889	qualified*Convergent Validity*

Results of loading factor value for second order construct of organization factor variable on Table 5 shows that the loading factor obtained all dimensions more than 0.7, thus it means the whole dimension to second orderconstruct of organizationfactor variable has qualified the convergent validity.

c. Convergent Validity for Technology FactorsVariable

In this study, Technology factors variable is a secondorderconstructwhich consists of three dimensions: InformationQuality(KI), ServiceQuality (KL), and Systems Quality (KS). Then each of these dimensions act as first orderconstruct of several indicators that measure. Factor loading value for first order of technology factor variable can be seen in Table 6.

Table 6 Values Loading To First Orderconstruct of Technology FactorVariable

First Order Construct (Dimension)	Indicator	*Loading Factor*	Information
Information Quality	KI1	0.906	qualified*Convergent Validity*
	KI2	0.840	qualified*Convergent Validity*
	KI3	0.893	qualified*Convergent Validity*
	KI4	0.884	qualified*Convergent Validity*
	KI5	0.799	qualified*Convergent Validity*
Service Quality	KL1	0.895	qualified*Convergent Validity*
	KL2	0.898	qualified*Convergent Validity*
System Quality	KS1	0.769	qualified*Convergent Validity*
	KS2	0.878	qualified*Convergent Validity*
	KS3	0.817	qualified*Convergent Validity*
	KS4	0.832	qualified*Convergent Validity*
	KS5	0.866	qualified*Convergent Validity*

Nilai *loading factor* pada konstrak *first order* untuk variabel faktor teknologi pada Tabel 6 di atas, menunjukkan bahwa seluruh indikator memiliki nilai *loading factor* lebih dari 0.7 Dengan demikian seluruh indikator pada konstrak *first order* variabel faktor teknologi dianggap telah memenuhi *convergent validity*. Selanjutnya hasil evaluasi untuk konstrak *second order* variabel faktor teknologi dapat dilihat pada Tabel 7.

First orderconstruct loading factor for the technology factor variables in Table 6 above, shows that all indicators have value loading factor of more than 0.7. Therefore, all indicators on first-orderconstruct for technology factorvariables deemed to have qualifed the convergent validity. The results of the evaluation to second orderconstruct of technology factor variable can be seen in Table 7.

Table 7 Loading Value For Second Order Constuct TechnologyFactor Variable

Second Order Construct	Dimension	*Loading Factor*	Information
Organization Factor	KI	0.897	qualified*Convergent Validity*
	KL	0.835	qualified*Convergent Validity*
	KS	0.911	qualified*Convergent Validity*

Loading factor value of second order construct of technology factor variable from Table 7 shows that the loading factor value obtained by all dimensions is more than 0.7, thus it means that all dimensions in the second order constraint of technology factor variable have qualified the convergent validity.

d. Convergent Validity for User Satisfaction Variables of SAI

User satisfaction variable of SAI is a first order constraint of KP1, KP2, and KP3 indicators. The loading factor value for first order of user satisfaction variables of SAI can be seen in Table 8.

Table 8. Loading Value For First Order Constuct of User SatisfactionVariable of SAI

F*irst Order Construct*	Indicator	L*oading Factor*	Information
User Satisfaction	KP1	0.883	qualified*Convergent Validity*
	KP2	0.868	qualified*Convergent Validity*
	KP3	0.895	qualified*Convergent Validity*

Loading factor for first order of user satisfaction variables from Table 8 shows that the value of loading factor obtained by all indicators is more than 0.7 thus it means all the indicators on the first order constraint user satisfaction variables of SAI have qualified the convergent validity.

The values of Communality and AVE resulting from the outer model evaluation can be seen in Table 9.

Tabel 9. Communality Value dan Average Variance Extracted (AVE)

Construct	*Communality*	*Average Variance Extracted* (AVE)	Information
Human Factor Variable (FM)	0.547	0.547	qualified*Convergent Validity*
HK	0.768	0.768	qualified*Convergent Validity*
HU	0.782	0.782	qualified*Convergent Validity*
PR	0.650	0.650	qualified*Convergent Validity*
Organization Factor Variable (FO)	0.502	0.502	qualified*Convergent Validity*
KF	0.575	0.575	qualified*Convergent Validity*
DO	0.705	0.705	qualified*Convergent Validity*
DP	0.909	0.909	qualified*Convergent Validity*
Technology Factor Variable (FT)	0.583	0.583	qualified*Convergent Validity*
KI	0.749	0.749	qualified*Convergent Validity*
KL	0.804	0.804	qualified*Convergent Validity*
KS	0.694	0.694	qualified*Convergent Validity*
User Satisfaction (KP)	0.779	0.779	qualified*Convergent Validity*

The results of communality and AVE analysis in Table 9 show that both the value of communality and the value of AVE has a value greater than 0.5. Thus it can be concluded that all constructhavequalified the requirements of convergent validity.

4.2.1.2 Discriminant Validity

After the evaluation of convergence validity test on the research model used, then tested the discriminant validity of the model. Discriminant Validity aims to know that the construct manifest variables should be mutually independent or not highly correlated. For that in this study was tested by looking at the value of cross loading which is the output of PLS from the algorithm process. The value of cross loading obtained is expected to have a value greater than 0.7 in each variable manifest.The analysis of cross loading (appendix 1) shows that there are two indicators that have crossload value less than 0.7,PR2 has a value of 0.679 and KF1 has a value of 0.689. Therefore both indicators should be excluded from the model, and re-analyzed without involving indicators PR2 and KF1. Then the results of the analysis (appendix 2) obtained in the analysis of phase II shows that all indicators have a cross load value of more than 0.7, so it can be concluded that this research model has qualified the discriminant validity.

4.2.1.3. Composite Reliability

Composite Reliability is used to measurethe reliability of the model that proves the accuracy, consistency, and accuracyof indicators used in measuring variables. The variable is reliable or qualified composite reliability if it has Composite Reliability value> 0.7.

Table 10. Composite Reliability

No	Variable	*Composite Reliability*	Information
1	Human Factor (FM)	0.916	qualified*Composite Reliability*
2	Organization Facor (FO)	0.890	qualified*Composite Reliability*
3	Technology Factor (FT)	0.944	qualified*Composite Reliability*
4	User Satisfaction of SAI (KP)	0.913	qualified*Composite Reliability*

Table 10shows that all variables have Composite Reliability value > 0.7 so it means that all the variables used in this study have been reliable or composite Reliability. Furthermore, variables that have qualified the validity and reliability of the model used for bootsrap analysis to test the hypothesis in the study.

Next steps is boostraping analysis to determine the significance value of first order and second order. The value of first order significance is the relationship between the indicator to the dimension. Indicators have significant relation to their respective dimensions if the T-Statistic value obtained> T-table of 1.99 (with 5% alpha value, n = 68, two tail), or if P Value <5% alpha value (0.05). Then from the results of first order analysis (appendix 3) note that all indicators have a value of T-Statistics obtained has a value of more than 1.99 or value of P Value owned less than alpha 5% (0.05), so it can be concluded that all indicators have a relationship Significant to their respective dimensions.

To determine the significance value of the second order equation obtained by path coefficient. The second order model shows the relationship between dimension and variable. Dimensions have significant relation to each variable formed if the T-Statistic value obtained> T-table is 1.99 (with 5% alpha value, n = 68, two tail), or if P Value <5% alpha value (0.05). The second order equation (appendix 4) can be written as follows:

Latent Variable of Human Factor	Latent Variable of Organization Factor	Latent Variable of Organization Factor
HU = 0.893FM + 0.031	KF = 0.716FO + 0.071	KI = 0.897FT + 0.022
HK = 0.934FM + 0.021	DP = 0.866FO + 0.028	KL = 0.835FT + 0.037
PR = 0.646FM + 0.085	DO = 0.888FO + 0.027	KS = 0.911FT + 0.016

Then from the analysis results seen that the entire value of T-Statistics obtained has a value> 1.99, otherwise the value of P Value obtained also <0.05. Thus it can be said that all the second order constructs (dimensions) have a significant influence on each variable.

4.2.2 Evaluation of Structural Model or Inner Model

The inner model evaluation was conducted to evaluate the relationship between latent variables as hypothesized in this study, which is the influence of human factor (FM) relationship on user satisfaction of SAI (KP), influence of organization factor (FO) with user satisfaction SAI (KP), and influence of technology factor (FT) with user satisfaction SAI (KP). Then the inner model is evaluated by looking at the R-square value for endogenous latent construct. The result of structural model analysis for the model in this study can be seen in Table 11.

Table 11. Structural Model (Inner Model)

Variable Relationship	*Original Sample* (O)	T Statistics (|O/STERR|)	P *Values*	Information
FM -> KP	0.116	2.020	0.044	Accept H1*
FO -> KP	0.106	1.052	0.293	Reject H2*
FT -> KP	0.740	8.645	0.000	Accept H3*

* α 5%

Based on Table 11 we can describe the following inner model equations.

KP = 0.116FM + 0.106FO + 0.740FT

The inner model equation is used to know the effect of each exogenous / endogenous variable on the endogenous variable. From the first equation it can be seen that the technology factor gives the most dominant influence to user satisfaction that is equal to 0.740, compared with the human factor which only gives the effect of 0.116. And organizational factors that influence quite small or didnt give effect to user satisfaction that is equal to 0.106.

Then from Table 11 also known the results of hypothesis testing based on PLS analysis which states that the four hypotheses proposed in this study, only three hypotheses proved accepted. The first hypothesis (H1) is accepted which means that the human factor variable has a significant influence on the satisfaction of the SAI users, it can be seen from the T-Statistic value of 2,020 is bigger than T-Table 1.99 or P value 0.000 less than alpha 0.05 . The second hypothesis (H2) is rejected which means that the organizational factor does not give significant influence to the SAI user satisfaction because it has a T-Statistic value of 1.052 smaller than T-Table 1.99 or P Value value of 0.293 more than alpha 0.05. The third hypothesis (H3) is accepted which means technology factor variable gives significant effect to SAI user satisfaction, because it has value of T-Statistic equal to 8,645 bigger than T-Table 1.99 or P Value value equal to 0.044 less than alpha 0.05.

To evaluate the inner model used R-square (R^2). The results of the analysis for R-square (R^2) seen in the following table.

Table 12. *R-Square* (R^2)

No	Variabel Relationship	R^2
1	FM, FO ,FT→ KP	0.767

From table 12 seen that the value of R^2 obtained from the relationship between human factors, organization factors and technology factors on user satisfaction is 0.767 or 76.7%. This means that 76.7% of the diversity of the SAI user satisfaction variables can be explained by the variables of human factors, organizational factors, and technological factors, the remaining 23.3% is explained by other variables outside the model of this study.

5. Conclusion, Implication and Limitation

5.1. Conclusion

Based on the results of research conducted, it can be concluded as follows:

Human Factor gives influence of significant relationship to user satisfaction of SAI. This is in accordance with UTAUT theory by Venkatesh, et al. (2003) that Human Factors proxied with expectations of effort and performance as well as the influence of partners influence, explain the user's attitudeof application that the success of the SAI implementation is due to the motivation of the human factor on the magnitude of expectations of the human itself as the user of the application and the influence of support Of partners who ensure that the applications used are important in completing the workload of its users. Confidence on the usefulness of SAI is in accordance with human expectations as users. The realization of these expectations increases User Satisfaction where User Satisfaction is a benchmark in the successful implementation of information systems.

Technology Factors provide a significant relationship influence on user satisfaction of SAI. This is in accordance with the theory of Information Systems Success Model by DeLone and McLean (2003) stating that the InformationQuality, System Qualityand ServiceQuality which is the absolute requirement must have by an application or information system in order to succeed in its implementation and get positive benefits, especially for users byincreasing of user satisfaction.

Organizational factors have no significant effect on SAI user satisfaction. This is not in accordance with UTAUT theory by Venkatesh, et al. (2003) which states that social influences among them is the Organization Factor affect of the user acceptance on the application. Organizational factors according to Pamugar, et al (2014) are proxied by FacilityCondition,Top Managment Support, and Organizational Support. Although these dimensions affect the User Satisfaction, but the results in this study that the Organization Factor does not give effect to the User Satisfaction of SAI. This may be due to lack of resources, facilities and infrastructure, training, and special officers whose results are allocated as support for the implementation of the SAI due to budget and resource constraints. While from the leadership of the organization, leaders who are less aware of the benefits of the SAI will consider the SAI less important so that support is also limited. From the dimension of organizational support itself, because the SAI is a mandatory application so that the organization considers SAI does not need special planning by the agency and is not part of the organization's performance support strategy so that the support of the agency is not optimal to the implementation of SAI.

5.2. Implication

The results of this study can contribute to users of SAI applications that the success of SAI implementation can be assessed based on User Satisfaction of the application is determined by Human Factors and Technological Factors. To be able to increase the level of User Satisfaction, then we must improve the Human Factor by increase motivation of user expectations of the application benefits. Understanding and informationing about the application can also be provided not only to users but also to user partners. Other side, Technology Factor improve the applicationquality, the quality of the information generated, the quality of the system built and the quality of services provided can improve the user satisfaction significantly and significantly.

While the Organization Factor, the Organization needs to give awards for employees who excel in order to improve the performance and productivity of employees. In order for the information system to succeed and have a positive impact on the organization then the first information system should have an impact on the individual. Steps for improvement that can be done are improving the information technology infrastructure that supports SAI access, training is done to improve the understanding as users, making the planning, because according to Yusof (2012) states lack of significance among the elements of the organization contributes a large number of system failures. For success and continuity in system implementation needs support from elements within the organization.

5.1. Limitation

This study has limitations that can be improved for further research. Limitations in this study include:

1. This study uses only three variables that affect user satisfaction so that less exploring other factors that may affect or moderate.
2. This study only examines the direction of the inter-variables so that less explore the reciprocal relationship generated between variables.
3. Samples are used too little for complex research models, so the results of the study still have not shown the actual situation.
4. The scope of this study is only carried out in the work unit of the NTB Provincial Election Commission so that the generalization of the findings and recommendations of this research is not applicable to the work units outside the province of NTB.

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Appendix 1

Cross Loading Tahap I

	DO	DP	HK	HU	KF	KI	KL	KS	PR
DO1	**0.797**	0.433	0.251	0.104	0.514	0.487	0.488	0.598	0.381
DO1	**0.797**	0.433	0.251	0.104	0.514	0.487	0.488	0.598	0.381
DO2	**0.855**	0.51	0.575	0.449	0.342	0.432	0.434	0.506	0.465
DO2	**0.855**	0.51	0.575	0.449	0.342	0.432	0.434	0.506	0.465
DO3	**0.867**	0.633	0.582	0.366	0.478	0.626	0.459	0.579	0.457
DO3	**0.867**	0.633	0.582	0.366	0.478	0.626	0.459	0.579	0.457
DP1	0.593	**0.953**	0.335	0.028	0.493	0.402	0.299	0.521	0.348
DP1	0.593	**0.953**	0.335	0.028	0.493	0.402	0.299	0.521	0.348
DP2	0.609	**0.954**	0.325	0.114	0.491	0.384	0.355	0.592	0.397
DP2	0.609	**0.954**	0.325	0.114	0.491	0.384	0.355	0.592	0.397
HK1	0.607	0.308	**0.929**	0.7	0.168	0.532	0.379	0.359	0.617
HK1	0.607	0.308	**0.929**	0.7	0.168	0.532	0.379	0.359	0.617

HK2	0.528	0.294	**0.924**	0.636	0.192	0.472	0.382	0.372	0.467
HK2	0.528	0.294	**0.924**	0.636	0.192	0.472	0.382	0.372	0.467
HK3	0.314	0.314	**0.766**	0.514	0.037	0.464	0.15	0.197	0.364
HK3	0.314	0.314	**0.766**	0.514	0.037	0.464	0.15	0.197	0.364
HU1	0.294	-0.026	0.615	**0.913**	-0.289	0.234	0.167	0.139	0.206
HU1	0.294	-0.026	0.615	**0.913**	-0.289	0.234	0.167	0.139	0.206
HU2	0.349	0.124	0.647	**0.901**	-0.12	0.266	0.235	0.166	0.309
HU2	0.349	0.124	0.647	**0.901**	-0.12	0.266	0.235	0.166	0.309
HU3	0.33	0.096	0.618	**0.836**	-0.058	0.424	0.301	0.163	0.453
HU3	0.33	0.096	0.618	**0.836**	-0.058	0.424	0.301	0.163	0.453
KF1	0.425	0.3	0.247	-0.022	**0.689**	0.454	0.484	0.461	0.288
KF1	0.425	0.3	0.247	-0.022	**0.689**	0.454	0.484	0.461	0.288
KF2	0.411	0.442	-0.019	-0.305	**0.774**	0.25	0.28	0.366	0.295
KF2	0.411	0.442	-0.019	-0.305	**0.774**	0.25	0.28	0.366	0.295
KF3	0.374	0.423	0.146	-0.057	**0.807**	0.227	0.418	0.322	0.383
KF3	0.374	0.423	0.146	-0.057	**0.807**	0.227	0.418	0.322	0.383
KI1	0.462	0.283	0.367	0.206	0.369	**0.906**	0.514	0.519	0.45
KI1	0.462	0.283	0.367	0.206	0.369	**0.906**	0.514	0.519	0.45
KI2	0.533	0.27	0.524	0.582	0.217	**0.84**	0.648	0.554	0.398
KI2	0.533	0.27	0.524	0.582	0.217	**0.84**	0.648	0.554	0.398
KI3	0.599	0.45	0.572	0.339	0.37	**0.893**	0.602	0.645	0.536
KI3	0.599	0.45	0.572	0.339	0.37	**0.893**	0.602	0.645	0.536
KI4	0.547	0.504	0.563	0.243	0.377	**0.884**	0.538	0.606	0.483
KI4	0.547	0.504	0.563	0.243	0.377	**0.884**	0.538	0.606	0.483
KI5	0.531	0.258	0.372	0.126	0.415	**0.799**	0.465	0.543	0.371
KI5	0.531	0.258	0.372	0.126	0.415	**0.799**	0.465	0.543	0.371
KL1	0.425	0.16	0.364	0.279	0.386	0.598	**0.895**	0.622	0.393
KL1	0.425	0.16	0.364	0.279	0.386	0.598	**0.895**	0.622	0.393
KL2	0.556	0.452	0.279	0.199	0.536	0.553	**0.898**	0.694	0.435
KL2	0.556	0.452	0.279	0.199	0.536	0.553	**0.898**	0.694	0.435
KP1	0.673	0.425	0.48	0.381	0.387	0.714	0.61	0.658	0.426
KP2	0.625	0.466	0.293	0.174	0.449	0.631	0.677	0.82	0.321
KP3	0.592	0.401	0.566	0.386	0.415	0.615	0.625	0.686	0.515
KS1	0.485	0.341	0.31	0.221	0.38	0.564	0.502	**0.769**	0.334
KS1	0.485	0.341	0.31	0.221	0.38	0.564	0.502	**0.769**	0.334
KS2	0.696	0.541	0.32	0.128	0.422	0.559	0.56	**0.878**	0.158
KS2	0.696	0.541	0.32	0.128	0.422	0.559	0.56	**0.878**	0.158
KS3	0.549	0.545	0.39	0.158	0.449	0.619	0.662	**0.817**	0.279
KS3	0.549	0.545	0.39	0.158	0.449	0.619	0.662	**0.817**	0.279
KS4	0.5	0.592	0.19	0.053	0.358	0.435	0.486	**0.832**	0.118
KS4	0.5	0.592	0.19	0.053	0.358	0.435	0.486	**0.832**	0.118
KS5	0.546	0.419	0.281	0.171	0.47	0.575	0.81	**0.866**	0.331
KS5	0.546	0.419	0.281	0.171	0.47	0.575	0.81	**0.866**	0.331
PR1	0.413	0.221	0.568	0.395	0.319	0.437	0.344	0.129	**0.916**
PR1	0.413	0.221	0.568	0.395	0.319	0.437	0.344	0.129	**0.916**
PR2	0.464	0.516	0.281	0.139	0.419	0.425	0.458	0.462	**0.679**

PR2	0.464	0.516	0.281	0.139	0.419	0.425	0.458	0.462	**0.679**

Appendix 2

Cross Loading Tahap II

	DO	DP	HK	HU	KF	KI	KL	KS	PR
DO1	**0.798**	0.432	0.251	0.104	0.496	0.487	0.488	0.598	0.230
DO1	**0.798**	0.432	0.251	0.104	0.496	0.487	0.488	0.598	0.230
DO2	**0.856**	0.510	0.575	0.449	0.286	0.432	0.434	0.506	0.390
DO2	**0.856**	0.510	0.575	0.449	0.286	0.432	0.434	0.506	0.390
DO3	**0.864**	0.633	0.582	0.366	0.377	0.626	0.459	0.579	0.413
DO3	**0.864**	0.633	0.582	0.366	0.377	0.626	0.459	0.579	0.413
DP1	0.592	**0.954**	0.335	0.028	0.508	0.402	0.299	0.521	0.200
DP1	0.592	**0.954**	0.335	0.028	0.508	0.402	0.299	0.521	0.200
DP2	0.608	**0.953**	0.325	0.114	0.457	0.384	0.355	0.592	0.222
DP2	0.608	**0.953**	0.325	0.114	0.457	0.384	0.355	0.592	0.222
HK1	0.607	0.308	**0.929**	0.700	0.087	0.532	0.379	0.359	0.637
HK1	0.607	0.308	**0.929**	0.700	0.087	0.532	0.379	0.359	0.637
HK2	0.528	0.294	**0.923**	0.636	0.091	0.472	0.382	0.372	0.453
HK2	0.528	0.294	**0.923**	0.636	0.091	0.472	0.382	0.372	0.453
HK3	0.313	0.315	**0.768**	0.514	-0.005	0.464	0.150	0.197	0.377
HK3	0.313	0.315	**0.768**	0.514	-0.005	0.464	0.150	0.197	0.377
HU1	0.294	-0.026	0.615	**0.913**	-0.320	0.234	0.167	0.139	0.216
HU1	0.294	-0.026	0.615	**0.913**	-0.320	0.234	0.167	0.139	0.216
HU2	0.348	0.123	0.647	**0.901**	-0.147	0.266	0.235	0.166	0.326
HU2	0.348	0.123	0.647	**0.901**	-0.147	0.266	0.235	0.166	0.326
HU3	0.330	0.096	0.618	**0.836**	-0.108	0.424	0.301	0.163	0.502
HU3	0.330	0.096	0.618	**0.836**	-0.108	0.424	0.301	0.163	0.502
KF2	0.411	0.443	-0.019	-0.305	**0.864**	0.250	0.280	0.366	0.188
KF2	0.411	0.443	-0.019	-0.305	**0.864**	0.250	0.280	0.366	0.188
KF3	0.374	0.423	0.145	-0.057	**0.847**	0.227	0.418	0.322	0.237
KF3	0.374	0.423	0.145	-0.057	**0.847**	0.227	0.418	0.322	0.237
KI1	0.462	0.283	0.368	0.206	0.267	**0.906**	0.514	0.519	0.365
KI1	0.462	0.283	0.368	0.206	0.267	**0.906**	0.514	0.519	0.365
KI2	0.533	0.269	0.525	0.581	0.148	**0.840**	0.648	0.554	0.323
KI2	0.533	0.269	0.525	0.581	0.148	**0.840**	0.648	0.554	0.323
KI3	0.598	0.450	0.572	0.339	0.264	**0.893**	0.602	0.645	0.416
KI3	0.598	0.450	0.572	0.339	0.264	**0.893**	0.602	0.645	0.416
KI4	0.546	0.504	0.563	0.243	0.238	**0.884**	0.538	0.606	0.442
KI4	0.546	0.504	0.563	0.243	0.238	**0.884**	0.538	0.606	0.442
KI5	0.529	0.258	0.372	0.126	0.293	**0.799**	0.465	0.543	0.340
KI5	0.529	0.258	0.372	0.126	0.293	**0.799**	0.465	0.543	0.340
KL1	0.425	0.160	0.364	0.279	0.252	0.598	**0.895**	0.622	0.345
KL1	0.425	0.160	0.364	0.279	0.252	0.598	**0.895**	0.622	0.345
KL2	0.557	0.452	0.279	0.198	0.473	0.553	**0.898**	0.694	0.274

KL2	0.557	0.452	0.279	0.198	0.473	0.553	**0.898**	0.694	0.274
KP1	0.672	0.424	0.480	0.381	0.277	0.714	0.610	0.658	0.379
KP2	0.626	0.466	0.293	0.174	0.305	0.631	0.677	0.820	0.174
KP3	0.591	0.401	0.565	0.386	0.265	0.615	0.625	0.686	0.466
KS1	0.485	0.341	0.310	0.220	0.257	0.564	0.502	**0.769**	0.220
KS1	0.485	0.341	0.310	0.220	0.257	0.564	0.502	**0.769**	0.220
KS2	0.696	0.541	0.320	0.128	0.327	0.559	0.560	**0.878**	0.051
KS2	0.696	0.541	0.320	0.128	0.327	0.559	0.560	**0.878**	0.051
KS3	0.548	0.545	0.390	0.158	0.356	0.619	0.662	**0.817**	0.136
KS3	0.548	0.545	0.390	0.158	0.356	0.619	0.662	**0.817**	0.136
KS4	0.500	0.592	0.190	0.053	0.345	0.435	0.486	**0.832**	-0.078
KS4	0.500	0.592	0.190	0.053	0.345	0.435	0.486	**0.832**	-0.078
KS5	0.546	0.419	0.280	0.171	0.385	0.575	0.810	**0.866**	0.187
KS5	0.546	0.419	0.280	0.171	0.385	0.575	0.810	**0.866**	0.187
PR1	0.413	0.221	0.567	0.395	0.247	0.437	0.344	0.129	**1.000**
PR1	0.413	0.221	0.567	0.395	0.247	0.437	0.344	0.129	**1.000**

Appendix 3

Outer Loading

	Original Sample (O)	**Sample Mean (M)**	**Standard Deviation (STDEV)**	**T Statistics (|O/STDEV|)**	**P Values**
DO1 <- DO	0.798	0.796	0.071	11.268	0.000
DO1 <- FO	0.718	0.716	0.081	8.888	0.000
DO2 <- DO	0.856	0.853	0.041	20.963	0.000
DO2 <- FO	0.716	0.712	0.065	11.073	0.000
DO3 <- DO	0.864	0.865	0.027	31.994	0.000
DO3 <- FO	0.798	0.799	0.045	17.751	0.000
DP1 <- DP	0.954	0.953	0.013	74.632	0.000
DP1 <- FO	0.829	0.831	0.038	22.098	0.000
DP2 <- DP	0.953	0.952	0.013	71.001	0.000
DP2 <- FO	0.823	0.824	0.043	19.147	0.000
HK1 <- HK	0.929	0.930	0.023	41.045	0.000
HK1 <- FM	0.907	0.904	0.028	31.931	0.000
HK2 <- HK	0.923	0.924	0.027	34.657	0.000
HK2 <- FM	0.842	0.840	0.049	17.061	0.000
HK3 <- HK	0.768	0.767	0.081	9.524	0.000
HK3 <- FM	0.689	0.693	0.093	7.391	0.000
HU1 <- HU	0.913	0.912	0.033	27.609	0.000
HU1 <- FM	0.772	0.772	0.060	12.970	0.000
HU2 <- HU	0.901	0.907	0.026	34.180	0.000
HU2 <- FM	0.802	0.808	0.051	15.817	0.000
HU3 <- HU	0.836	0.835	0.070	11.982	0.000
HU3 <- FM	0.792	0.789	0.066	12.049	0.000
KF2 <- KF	0.864	0.862	0.044	19.861	0.000
KF2 <- FO	0.629	0.625	0.085	7.397	0.000
KF3 <- KF	0.847	0.848	0.043	19.776	0.000
KF3 <- FO	0.596	0.595	0.077	7.738	0.000
KI1 <- KI	0.906	0.905	0.030	29.843	0.000
KI1 <- FT	0.760	0.758	0.054	14.025	0.000

KI2 <- KI	0.840	0.837	0.048	17.501	0.000
KI2 <- FT	0.775	0.772	0.059	13.142	0.000
KI3 <- KI	0.893	0.890	0.030	29.331	0.000
KI3 <- FT	0.830	0.826	0.039	21.221	0.000
KI4 <- KI	0.884	0.881	0.032	27.247	0.000
KI4 <- FT	0.795	0.791	0.042	18.950	0.000
KI5 <- KI	0.799	0.793	0.058	13.781	0.000
KI5 <- FT	0.712	0.704	0.064	11.097	0.000
KL1 <- KL	0.895	0.891	0.031	28.442	0.000
KL1 <- FT	0.744	0.741	0.058	12.770	0.000
KL2 <- KL	0.898	0.897	0.025	36.650	0.000
KL2 <- FT	0.754	0.756	0.055	13.759	0.000
KP1 <- KP	0.883	0.881	0.029	30.243	0.000
KP2 <- KP	0.868	0.868	0.028	30.852	0.000
KP3 <- KP	0.895	0.893	0.029	30.597	0.000
KS1 <- KS	0.769	0.770	0.048	15.907	0.000
KS1 <- FT	0.713	0.709	0.068	10.450	0.000
KS2 <- KS	0.878	0.875	0.028	31.567	0.000
KS2 <- FT	0.771	0.766	0.046	16.820	0.000
KS3 <- KS	0.817	0.816	0.047	17.415	0.000
KS3 <- FT	0.792	0.791	0.049	16.226	0.000
KS4 <- KS	0.832	0.836	0.036	22.876	0.000
KS4 <- FT	0.677	0.685	0.053	12.793	0.000
KS5 <- KS	0.866	0.862	0.039	22.236	0.000
KS5 <- FT	0.826	0.824	0.036	22.769	0.000
PR1 <- PR	1.000	1.000	0.000		
PR1 <- FM	0.646	0.637	0.085	7.615	0.000

Appendix 4
Koefisien Path

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (|O/STDEV|)	P Values
FM -> HK	0.934	0.933	0.021	44.612	0.000
FM -> HU	0.893	0.894	0.031	28.830	0.000
FM -> KP	0.116	0.116	0.058	2.020	0.044
FM -> PR	0.646	0.637	0.085	7.615	0.000
FO -> DO	0.888	0.889	0.027	32.510	0.000
FO -> DP	0.866	0.869	0.028	31.007	0.000
FO -> KF	0.716	0.715	0.071	10.080	0.000
FO -> KP	0.106	0.109	0.101	1.052	0.293
FT -> KI	0.897	0.896	0.022	40.609	0.000
FT -> KL	0.835	0.838	0.037	22.484	0.000
FT -> KP	0.740	0.740	0.086	8.645	0.000
FT -> KS	0.911	0.911	0.016	58.252	0.000