



The Acceptance Of The Dipayang Application Within Government Regency Of Kepahiang: Empirical Examination Of Theory Of Planned Behavior (TPB)

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ABSTRACT

This study examines the acceptance of the Dipayang application for managing Regional Property Assets within the Government of Kepahiang Regency, Indonesia, using the Theory of Planned Behavior (TPB) as the primary theoretical framework. The research employs a quantitative approach, utilizing Partial Least Squares Structural Equation Modeling (PLS-SEM) with bootstrapping to test four hypotheses derived from the TPB model. Data was collected from civil servants directly involved in asset management. The results of the bootstrap analysis reveal a nuanced pattern of acceptance. Three hypotheses are supported: Subjective Norm and Perceived Behavioral Control exert a significant positive influence on Behavioral Intention to use the application, which in turn strongly predicts Actual Use Behavior. However, contrary to the classic TPB proposition, the hypothesized positive influence of Attitude on Behavioral Intention is not statistically supported. This finding suggests that in the context of mandatory information systems within hierarchical public sector bureaucracies, adoption is driven more by social compliance (subjective norms) and perceived enabling conditions than by individual evaluative beliefs. The study contributes to the information systems literature by contextualizing TPB, highlighting its boundary conditions in mandatory-use settings. Practically, it provides local government managers with evidence-based insights to refine implementation strategies, emphasizing leadership endorsement, peer influence, and robust technical support over mere persuasive communication about the application's benefits.

INTRODUCTION

Autonomy regions in Indonesia provide authority wide to government area to regulate and manage affairs government as well as interest community in its territory . Authority This demand existence independence in manage finance , assets , and services public . One of the aspect crucial in support success autonomy area is management Regional Property (BMD). Assets area reflect wealth that must be managed in a way orderly , efficient , transparent and accountable Because relate direct with quality service public , sustainability development , as well as level accountability government area in the eye public .

Although regulations management asset has arranged in a way comprehensive , reality on the ground show Still Lots problems that occurred . Audit Board Report Finance (BPK) every year Still find weakness in recording , inventory , up to reporting assets . Asset data area often not synchronous between OPDs, manual recording is prone to errors errors , and reporting asset experience delay so that reduce quality Report Finance Regional Government (LKPD). No seldom weakness management asset be one of factor reason the decline quality BPK opinion , where a number of area only get opinion Reasonable With Exception (WDP) or even Disclaimer. Conditions This also happened in Kepahiang Regency , where asset data inter -OPD not yet integrated , recording still manual, and the system existing information No capable follow development regulations latest . In line with that , the government center has publish various regulations to strengthen governance finance and assets area . Law Number 17 of 2003 concerning State Finance confirms that state finances include all rights and obligations of the state that can assessed with money, including riches area . Law Number 1 of 2004 concerning The National Treasury obliges users goods administer and manage asset with orderly . Regulations Government Number 6 of 2006 and Minister of Home Affairs Regulation Number 17 of 2007 provides guidelines technical BMD management , starting from planning needs , procurement , utilization , maintenance , to transfer . More continued , Minister of Home Affairs Regulation Number 47 of 2021 strengthens provision the with obligatory system digital- based , integrated , and sustainable BMD management in line with policy System Government Based Electronics (SPBE).

Besides that , regulation latest as form embodiment mandate of Law No. 1 of 2022 concerning Connection Financial Between the Central Government and Regional Governments (State Gazette of the Republic of Indonesia 2022 Number 4), authority The Government and Regional Governments have arranged individually so that they do not happen overlapping overlapping and simultaneously synergy in its implementation . This is clarified with existence Instructions Presidential Decree No. 1 of 2025 concerning Efficiency Shopping in Implementation Budget State Revenue and Expenditure and Budget Regional Income and Expenditure for the Year The 2025 budget will result in a reduction in Transfers to Regions (TKD). This push Local Government for more independent in strengthen source funding fiscal region . In other words, Regional Original Income (PAD) becomes proportions that are encouraged to be more dominant in strengthen Budget Regional Revenue and Expenditure (APBD).

Government Kepahiang Regency has apply system management asset previously used SIPPAT application (System Information Management and Administration Asset Integrated). Although application This help in administration assets , but from results interview on August 7 , 2025 Harianto as the BMD admin of Kepahiang Regency stated SIPPAT application is available various weakness fundamental . SIPPAT is still is offline so data is not available can accessible in real-time, data between OPDs is not integrated so that cause asynchrony and potential duplication information so that reports generated limited in standard format and less flexible in accordance needs . Besides that , SIPPAT does not adaptive to regulations latest so that make things difficult adjustment administration in accordance with applicable rules . The SIPPAT interface is also lacking friendly users so that make things difficult apparatus , especially those who have not used to with technology information . Weaknesses This implications for delays

reporting assets , less accuracy of inventory data , and decreasing quality accountability finance area .

As response to problem the at the same time to answer demands regulation , government Kepahiang Regency develops application Digitalization Security Kepahiang Assets (DIPAYANG) as innovation based digital technology in BMD management . Application This designed to integrate asset data inter -OPD online and in real-time with simple interface as well as adaptive to regulations latest . DIPAYANG's presence is expected can increase asset data accuracy , speed up reporting , as well as strengthen transparency and accountability management finance area . Innovation this is also in line with policy government that requires system digital- based BMD management .

Besides various superiority then , the application is PLAYED at this time This has prepared in a way systematic and start introduced to apparatus users in the environment Government Kepahiang Regency . Since this proposal written , activities socialization beginning has done through internal activities and mentoring technical . Government Kepahiang Regency has also issuing the Regent's Decree (SK) Kepahiang Regency regarding assignment team implementers and operators on each device area . As form readiness implementation , special barcodes have also been prepared for each user unit as means identification asset digital- based . However thus , until moment This the application has not been paid yet launched in a way official (launching) to public , and still waiting for the inauguration agenda by the Government Kepahiang Regency .

Even though thus , experience show that success implementation application new No only determined by aspects technical , but very dependent on acceptance users . Many digital innovations in government previously fail reach objective Because existence resistance employees , limitations skills technology , lack of training , as well as difference readiness inter - OPD (Report SIPPAT Evaluation , 2025). The same thing also has the potential happen in implementation of DIPAYANG. With Thus , the problem main thing that is needed noticed No only whether system This Already in accordance regulations , but to what extent the apparatus own willingness and readiness to accept and use application the in a way consistent . For this reason , study reception users on the application is paid to be important to do with use theory adoption and utilization technology information , such as TPB.

TPB explains that behavior somebody influenced by three factor main . First is attitude , namely evaluation positive or negative to something behavior . In context is displayed, if apparatus look at application This useful , easy used , and helps task everyday , then they will own attitude positive that encourages intention to use it . Second is norm subjective (subjective norm), namely influence social origin from superiors , colleagues work , as well as regulations that encourage someone to do something behavior . Apparatus who feel the environment support the use of DIPAYANG will more encouraged to take advantage of it . The third is control behavior perception (perceived behavioral control/PBC), namely belief apparatus about capabilities , facilities and support the organization they are have to use application This . The apparatus who feels capable and supported by adequate infrastructure will more believe yourself to use PAYABLE consistent .

The three factors This in a way simultaneously influence intention apparatus in use application . In TPB, intention is predictor main from behavior actual . Apparatus that has intention strong will truly use application for recording , inventory and reporting assets , so that objective digitalization can achieved . On the other hand , if intention weak , behavior current use application tend No maximum , even back to manual practice though application Already available . With Thus , the factors attitudes , norms subjective , control behavior perception and intention become key success implementation of DIPAYANG.

Previous studies also show that the Theory of Planned Behavior (TPB) remains relevant for explaining intention and behavior across various contexts. Ekaputra, Triyono, and Achyani (2022) found that taxpayer behavior is influenced by rational considerations and the surrounding environment, while Shaliha and Marsasi (2024) showed that attitude and subjective norm

significantly affect adoption intention among Generation Z. These findings strengthen the argument that TPB is still appropriate for analyzing user acceptance of digital applications.

A number of study previously strengthen relevance of the TPB model in context adoption system information government . For example , research Alryalat et al. (2015) found that attitudes , norms subjective , and PBC has an effect significant to intention use e-government services . Findings similar reported by Al- Hujran et al. (2015), who emphasize norm subjective as predictor strongest in adoption e-government systems , especially in developing countries where support social and hierarchy organization hold role crucial . More further , Gupta et al. (2018) emphasized that PBC / control behavior perception become factor dominant in adoption digital systems in India. Besides proof global empiricism , some research in Indonesia also shows similar findings . Research by Susanto and Aljoza (2015) found that that attitudes and perceptions control behavior become predictor main intention use e-government system by the apparatus government area . Research Afrizal et al. (2023) combined TPB with the UTAUT model and found that third construct main TPB influences significant to intention use government digital applications . Meanwhile that , research by Budiman and Arza (2013) and Rohmi Fitria (2014) emphasized that quality apparatus , system information and adequate regulations in a way significant increase effectiveness management asset area . Results the strengthen argument that the TPB model has validity tall in explain acceptance and behavior use technology by the apparatus government .Based on results studies empirical previously , can concluded that the TPB model or the TPB model that has been developed is a relevant model used to predict reception users to something technology , especially IT. Acceptance the measured use Intention and Behavior Usage . Therefore that , research this is what is being studied reception users on the application is PAID with using the TPB model.

In Indonesia, research related reception technology information in the sector public of course the more growing , but study special about reception application management asset area Still limited . This is show existence gap research (research gap) in context local , especially about reception apparatus to application management asset digital- based such as DIPAYANG. Most of study previously system - focused finance or service public in a way general , while study about system management asset area Still limited . In fact , digitalization asset area is part important from governance finance transparent and accountable public . Therefore that , research This important conducted to analyze reception apparatus Government Kepahiang Regency towards the application is PAID with use Theory of Planned Behavior (TPB) approach .

In a way theoretical , research This give contribution with expand implementation of TPB in context adoption technology information in the sector public , in particular in management asset area . Research This confirm return validity TPB constructs (attitudes , norms) subjective , and PBC) in explain intentions and behavior apparatus in context organization semi - mandatory government . Research this also enriches literature with show that TPB remains relevant used to explain behavior reception technology although environment bureaucracy own different characteristics compared to sector private sector . With Thus , research This expand TPB coverage to realm digital transformation of government area and shows its flexibility as a behavioral model cross context .In a way practical , results study This give benefit for Government Kepahiang Regency in designing a success strategy implementation DIPAYANG application . Findings empirical about influence attitudes , norms subjective , and PBC towards intentions and behavior use can become base compilation policy strengthening capacity apparatus through training , support organization , as well as provision adequate infrastructure . In addition that , the result study This can become reference for other areas that want develop system management similar digital assets , with consider aspect behavior and social apparatus as factor key success implementation.

LITERATURE REVIEW

Theoretical Basis And Hypothesis Development

Theory of Planned Behavior (TPB) is development from theory previously that is *Theory of Reasoned Action (TRA)* developed by Ajzen (1991). TPB explains that behavior somebody influenced by intention behave, whereas intention behave influenced by three factor main: attitude to behavior (*attitude toward behavior*), norms subjective (*subjective norm*), and perception control behavior (*perceived behavioral control*).

TPB Model show that behavior is results from a series of cognitive processes. Theory This own foundation to perspective capable belief influence ses e people for carry out behavior specific behavior. Perspective trust implemented through merger diverse variety characteristics, qualities and attributes on information certain ones which then form will in acting up in demand

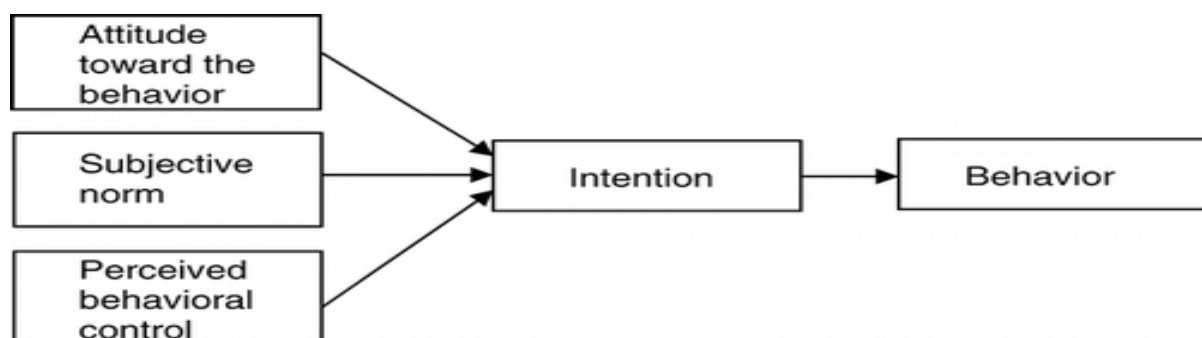
TPB explain that attitude to behavior is main important to be able to estimate something deeds, even though thus need considered attitude somebody in test norm subjective as well as measure control behavior the person's perception. If There is positive attitude, supported from people around as well as existence perception convenience Because No There is obstacle For behave so intention somebody For behave will the more high. With thus TPB is theory that states that connection between attitudes, norms subjective and perceptual will influence intention behavior individual For do something action somebody or individual.

TPB This serve something framework For learn attitude to behavior. According to TPB, the most important determinant behavior a is intention For behave. TPB also assumes that man is creature rational and use various information that allows For himself in a way systematic. People will think about implications from action they before truly do or No do something behavior certain. With thus, predicting reception individual through intention and/ or behavior use something IT applications, such as DIPAYANG, are appropriate used using the TPB model.

TPB begins with see intention individual as antecedents closest from something behavior. TPB believes that the more strong intention individual For display something behavior, then the more tall his success. Intention can changed Because time, the longer the distance between intentions and behavior, the more big possibilities and tendencies occurrence change intention.

TPB is not only just covers matter from in, but consider factor social as well as control on t action, all of them has proven give influence intention someone. In a way general, ethics connection between attitudes and norms subjective arrange behavior and along with increasing control behavior, the more big intention somebody For involved in sustainable behavior. Since 1991, TPB start used For learn behavior in demand or behavior social human beings. TPB is composed use assumptions base that man behave with a conscious and considered manner all available information For get decision best.

Figure 1. Theory of Planned Behavior / TPB Model

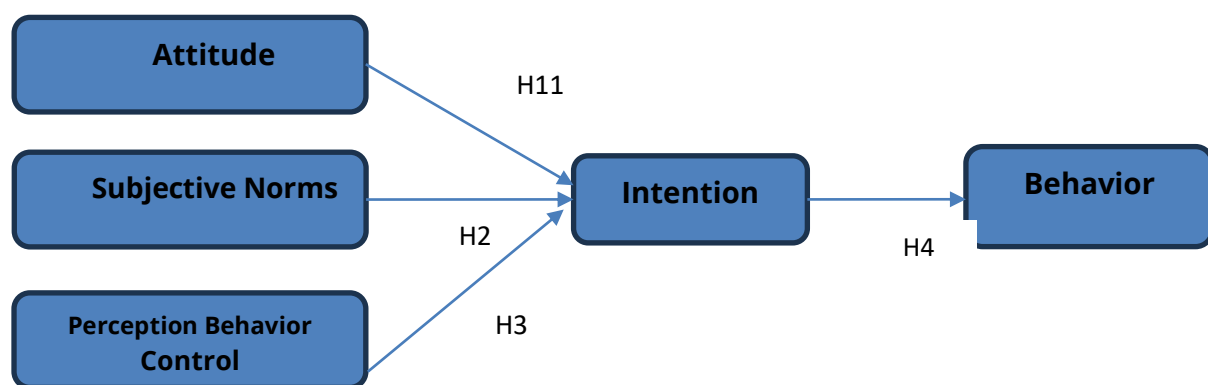


Source : Ajzen (1991)

In context study this , the implementation of TPB becomes relevant Because behavior use The application is POWERED by the apparatus Government Regency Kepahiang No happen in a way *mandatory* only , but is results decisions that are planned and influenced by factors psychological as well as social . Like explained in the Background Back , implementation The application has been paid prepared with support regulations (Regent's Decree) and facilities technical (*barcode* and training), but success its use still very much determined by attitudes , norms social , and perception control users to system the .

Study This study government civil servant recruitment Kepahiang Regency as user (operator/ BMD treasurer) in accept Application PAID. Acceptance measured through Intention and Behavior Use . If Attitude , Subjective Norm , and Control Behavior Perception influence Intention and Intention influence Behavior Use so can concluded that the user (operator/ BMD treasurer) receives PAYABLE application . Figure 2 presents framework analysis study This .

Figure 2 Empirical Model



Source : processed by the researcher (2025)

Empirical studies also support the use of TPB in explaining behavioral intention in digital and compliance contexts. Ekaputra et al. (2022) showed that individual behavior in the context of tax evasion can be understood through the TPB approach, while Unardi and Hartono (2024) demonstrated that attitude, subjective norm, and perceived usefulness positively influence the intention to pirate digital products, whereas moral obligation has a negative effect. Therefore, TPB is considered highly relevant for explaining the acceptance of the DIPAYANG application in local government settings.

Influence Attitude to Intention Use DIPAYANG Application

Attitude is evaluation positive or negative individual to something behavior . In context use applications , increasingly positive attitude apparatus to benefits and convenience the use of DIPAYANG, the more high intentions they For use it . According to Ajzen (1991), TPB explain that Attitude to Behavior (*Attitude Toward Behavior* - ATB) is fundamental predictor of Intention Behavior (*Behavioral Intention* - BI). Attitude defined as evaluation positive or negative individual to something behavior specific . In context system information , attitude users formed from beliefs about consequence use system . As example , a whether system This increase efficiency work me ? If the anticipated consequences positive attitude will push intention For adopt system the .In a way theoretical , relationship causal second construct based on the principle decision rational based user evaluation evaluate benefits / functions system (eg : ease , speed , accuracy) , e -evaluation positive create attitude *favorable* , and attitude *favorable* motivating intention For act (*behavioral intention*). In TPB , intention is proximity closest from behavior actual (Ajzen, 2020).

In context organization sector public like institution government , attitude employee to system information can in the form of perception benefit functional , namely belief that system simplify task bureaucracy (Susanto & Aljoza , 2015) , perception of suitability task or to match system with routine work (Kim & Lee, 2019) . Besides that , attitude can also defined as perception of impact o organizational from use system information , namely in the form of a contribution system to transparency or accountability public (Taylor et al., 2020), perception employee on success use application new without obstacle large (Venkatesh and Davis, 2000), perception system information capable influence citizens to use government digital services (Alryalat et al., 2015), perception use public digital services (Indrawati , 2017), and perceptions the apparatus that sees system transparent and accountable (Susanto & Goodwin, 2013).

Studies previously find that attitude positive (because perception efficiency) increase intention use by 34% on the system *e-government* Indonesia, (Susanto & Aljoza , 2015). In adoption application service Korean public , attitude become predictor strongest intention ($\beta = 0.48$) because perception perceived usefulness (Kim & Lee, 2019) . Temporary that , p there Malaysia ERP system , attitude *favorable* (results training) strengthen intention adoption although There is resistance change (Rahman et al., 2016). Can show that attitude positive strengthen interest term long to system information (Venkatesh and Davis, 2000). In adoption *e-government* prove that attitude significant influence intention citizens to use government digital services (Alryalat et al., 2015). With get support , and feel able , then attitude them to use digital services are increasing (Indrawati , 2017). More continue , attitude influential to intention use system *e-government* in developing countries (Susanto & Goodwin, 2013).

Study Afrizal et al. (2023) in the sector government Indonesian regions show that attitude positive to regional digital system influential significant to intention use . Findings This confirm that in context bureaucracy area , perception clear benefits to task daily is very important attitude reception technology . In context of being paid, attitude positive apparatus to superiority like Data integration between OPDs and ease of input are expected push intention use in a way consistent . Therefore that , training that emphasizes benefit practical application will play a role important build attitude positive the .

Based on description in Background Back , attitude positive apparatus to advantages of DIPAYANG such as ease of data input, integration inter -OPD, and adaptivity to regulations expected push intention For truly use system In other words , the more positive perception to the benefits of being paid, the more tall intention its use .

With explanation theoretical and support studies empirical previously , researchers have an opinion that if the BMD treasurer operators in the Government Kepahiang Regency has attitude positive to PAID applications (eg. users perceive DIPAYANG application is useful in a way functional , useful in settlement tasks , support achievement individual and organizational tasks and IKU), then attitude the can push intention users to use PAYABLE application . Therefore that , the hypothesis proposed in study This is as following .

H1: Suspected attitude influential positive to intention use DIPAYANG application .

Influence Subjective Norms to Intention Use DIPAYANG Application

Subjective norms describe pressure social that encourages somebody For do something good behavior from superiors , colleagues work , as well as applicable regulations . According to Ajzen (1991) , TPB explain that Subjective Norms (NS) are defined as perception individual about pressure social to do or No do something behavior . Concept This covers two component key , namely the Injunctive Norm or belief about what is expected by important people (superiors , colleagues , regulators), and Descriptive Norms or perception about what is the truth done by a group reference . Subjective Norms influence intention behavior through mechanism compliance social (*compliance*), especially in context organization hierarchical , such as institution government .

The Influence of Subjective Norms on Intention can explained through several processes. First , identification source influence in the form of formal authority (superiors , regulators), groups peers (peers) work , team project). Second , motivation for compliance in the form of desire get agreement (*social approval*) and avoid sanctions (*avoidance of penalties*). Third, formation intention , namely pressure perceived social crystallize become commitment psychological to act (Ajzen , 1991).

In context organization sector public like institution government , norms subjective own characteristics unique . First , dominance authority hierarchical or support superior become predictor critical (Rahman et al., 2016). Second , the role of regulations external in the form of pressure from the supervisory body (BPK, Ombudsman) can form norms (Bennett & Clarke, 2019). Third, culture collectivist Asian/African countries make norm subjective more strong than other TPB variables (Susanto & Aljoza , 2015). Finally , fragmentation norm in the form of conflict between formal norms (procedures) and informal norms (culture) work) can weaken influence norm subjective (Taylor et al., 2020).

Studies previously find that support management peak increase intention ERP adoption rate of 42% in Malaysia (Rahman et al., 2016). Kim and Lee (2019) found that recommendation colleague Work more influence on generations young , but not for seniors (Kim & Lee, 2019). Pressure from the Ministry of Transparency in Brazil can increase use *e-procurement* even though There is resistance (Oliveira et al., 2017). Meanwhile , Sharma and Gupta (2021) found that in India, the norm subjective No significant in system reporting corruption Because afraid will reply revenge (*retaliation*). With Thus , the relationship norm subjective to intention can also depending on the nature hierarchical . In bureaucracy military , influence norm subjective found more strong than in the agency education (Taylor et al., 2020). Subjective norms are also influenced by reliance on sources of power , such as funding or budget facilitated by the organization through agreement superiors (Cruz et al., 2020), and norms subjective depends on credibility sources , such as influence colleague Work as a person who gives testimony (Bennett & Clarke, 2019). Research by Al- Hujran et al. (2015) and Althunibat et al. (2021) also shows that support leaders and colleagues Work increase intention use digital systems in institutions government . This is show that norm subjective play a role strong in context bureaucracy collective like Indonesia.

In context Government Regency Kepahiang , norms subjective strengthened through the Regent's Decree and internal socialization that encourages apparatus For comply policy DEPAYANG usage . Support colleague work and boss will strengthen pressure social so that the system used in a way consistent . In organization public like Government Regency Kepahiang which has structure hierarchical and cultural compliance high pressure normative from superior as well as policy official (for example, Regent's Decree) about implementation of DIPAYANG) has influence big to intention apparatus . Pressure social kind of This create formal and informal encouragement to use application .

Based on explanation theoretical and support studies empirical previously , researchers have an opinion that if the BMD treasurer operators in the Government Kepahiang Regency has norm subjective originating from from outside himself , especially information testimoni from experience colleague colleagues who have use application similar to DIPAYANG (for example users perceive DIPAYANG application is useful in a way functional , useful in settlement tasks , support achievement individual and organizational tasks and IKU), then norm subjective the can push intention users to use PAYABLE application . Therefore that , the hypothesis proposed in study This is as following .

H2: Suspected norm subjective influential positive to intention use DIPAYANG application .

Influence Perception Behavior Control (PBC) of Intention Use DIPAYANG Application

Control behavior perceived *behavioral control* (PBC) refers to beliefs somebody about his abilities in do something behavior with consider availability means , skills , and support

organization . According to Ajzen (1991), TPB explain that Control Behavior Perception (PBC) is defined as perception individual about convenience or difficulty in do something behavior , which reflects belief on availability source power , opportunity , and ability (Ajzen, 1991). Construct This own two dimensions , namely ability self or belief will competence personal (for example , " I capable operate system this "), and Controllability or perception on control external (for example , " infrastructure support use system). PBC affects intention behavior in a way direct and also predictive behavior current when perception in accordance with control real (Ajzen, 2002).

The Influence of PBC on Intention explained through two mechanism . First , Assessment ability . If the user believe himself own skills / resources power , then intention use will the more strengthen . Second , Anticipation barriers . Perception obstacle technical or organizational (for example , network) weak or rigid rules) can weaken intention . Third, function motivation . PBC plays a role as proxy belief control that influences commitment psychological to act .

In context organization sector public like institution government , PBC has characteristics unique . First , dependency infrastructure , namely availability internet network , devices , and support technical (Oliveira et al., 2017). Second , the constraints bureaucratic in the form of procedure hierarchical barriers access or innovation (Taylor et al., 2020). Third, support organizational in the form of training , IT team , and allocation budget (Rahman et al., 2016). Finally regulation restrictive , namely policy restrictive security flexibility (Bennett & Clarke, 2019).

Studies previously find that PBC (convenience) access) becomes predictor strongest intention use of e-procurement in Brazil (Oliveira et al., 2017). PBC in form training , encouraging adoption system monitoring project by 37% in the Philippines (Cruz et al., 2020). PBC in form availability budget influence intention use system performance more strong than attitudes in the US (Taylor et al., 2020). The weakness infrastructure in South Africa is hampering the influence of PBC on intention officer health , even though attitude they positive (Mbah & Ford, 2018).

The influence of PBC on intention , can also be influenced by several factors . First , complexity system . The influence of PBC was found twice as much stronger for ERP systems than application simple (Rahman et al., 2016). Second , experience users . PBC dominant for users beginner , but reduce after pass *learning curve* (Venkatesh et al., 2003). Third, stability environment Changes regulations or structure organization can strengthen the role of PBC (Bennett & Clarke, 2019).

Ajzen (2020) emphasized that that perception control behavior No only influence intention but also can influence behavior current in a way directly , especially If support situational and resource Power available . In context DIPAYANG application , perception control No only related ability technical apparatus , but also includes support organization like training , availability internet network and system help technical support organization the will strengthen perception control apparatus to use application. Based on conditions in the field as described in the Background Back , readiness infrastructure , human resource readiness , and the availability of barcodes becomes form support real for apparatus For feel capable using DIPAYANG. However , not yet launch application in a way official can become obstacle necessary perceptual pay attention , but the PBC can push intention users to use PAYABLE application . Therefore that , the hypothesis proposed in study This is as following .

H3: Suspected control behavior perception influential positive to intention use DIPAYANG application .

Influence Intention to Behavior Use DIPAYANG Application

Intention is determinant main behavior current according to Ajzen (1991). The more strong intention somebody For do something action , the more big possibility action the done . In TPB, intention is predictor closest from behavior actual . According to Ajzen (1991), TPB explains that Intention Behavior (*Behavioral Intention*) is proximity direct (*direct antecedent*) of Behavior Actual (*Actual Behavior* - B). Intention defined as representation cognitive from readiness

individuals to do behavior certain , and predecessors direct (predictor) of action real (Ajzen, 2020).

Influence Intention on Behavior explained through two mechanism . First , intentionality planned *intentionality* , namely intention crystallize motivation and plans action . Second , the function directive *function*), namely intention direct effort and persistence to achieve target behavior .

In context organization sector public like institution government , influence intention on behavior current can influenced factors unique . First , inertia bureaucracy . Intention No actualized Because procedure slow hierarchical (Taylor et al., 2020). Second , the constraints implementation gap between intentions and behavior appear when policy No supported source power (Cruz et al., 2020). Third, the system mandatory *usage*). Behavior Can happen without intention strong Because pressure regulation (Sharma & Gupta, 2021). To overcome condition This , TPB positions PBC construct to clarify reception user , whether Because element *mandatory* or users in a way aware still Want to use an IT (Ajzen, 1991).

Studies previously find that intention predict behavior use *e-procurement* in Brazil when infrastructure adequate (Oliveira et al., 2017). Intention is also capable explains 61% of the variance influence on use application service public in Korea (Kim & Lee, 2019). However , intention No can predict behavior use anti- corruption system in India because afraid reply revenge (Sharma & Gupta, 2021). Intentions also decrease ability his prediction to behavior digitalization archives in England Because complexity technical (Bennett & Clarke, 2019).

As explained in the Background Behind , though The application has been paid prepared with mature , successful still depending on the extent of the intention apparatus For use system the in work everyday . The apparatus that has intention strong will more consistent perform input and reporting asset digitally , compared those who still reluctant switch from manual method .

Based on explanation theoretical and support studies empirical previously , researchers have an opinion that if the BMD operators/ treasurers in the Government Kepahiang Regency has goodwill intention as director or intentional planning , and without existence inhibiting factors actualization intention), then intention the can push behavior users to use PAYABLE application . Therefore that , the hypothesis proposed in study This is as following .
H4: Suspected intention influential positive to behavior use DIPAYANG application .

METHODS

Type study This is studies confirmatory , namely purposeful study For answer question research and testing hypothesis (Cooper and Schindler, 2019) . In general specific , research This aim testing the acceptance model DIPAYANG application , namely influence attitudes , norms subjective , and control behavior perceptions of intention and behavior use . The research design used is survey questionnaire , namely use Lots data sources as base For analysis and retrieval conclusion on results study .

Research design This use approach selected surveys Because allows representative data collection from population apparatus government . *The Theory of Planned Behavior* (TPB) model is accepted as framework draft Because relevance theoretical and empirical in explain intentions and behavior use technology in context organization public . Approach This allows testing connection causal between construct attitudes , norms subjective , perception control behavior , intention , and behavior use the application is displayed automatically systematic .

In study this , variable independent consists of from attitudes , norms subjective , and control behavior perception , variables mediation is intention usage , whereas variables dependent is behavior use The application is POWERED by the apparatus Government Regency Kepahiang . Framework think study based on *the Theory of Planned Behavior* (TPB) which explains

that attitudes , norms subjective , and control behavior perception influence intention behavior and intentions that in the end influence behavior actual .

Study This carried out on the designated apparatus as users application Digitalization Security Asset Kepahiang (LOVED) in the environment Government Regency Kepahiang . Data collection was carried out in period certain through distribution questionnaire to respondents who became users DIPAYANG application . Data analysis was performed with use method *Partial Least Squares Structural Equation Modeling* (PLS -SEM) as a research model involving a number of latent construct with indicator dual and purposeful For test connection causal between variables.

Attitude in *The Theory of Planned Behavior* (TPB) refers to the evaluation individual to something behavior , whether considered profitable or detrimental (Ajzen, 1991). In context use DEPAYANG application in the sector public , attitude employee government reflected from perception they whether application the make it easier work , improve transparency , speed up reporting assets , and reduce risk mistakes . Attitude positive means apparatus evaluate application This useful and easy used , so that more push intention to use it . Variable This measured through indicators , such as : perception benefits , convenience , impact emotional , and values plus application to performance .

Subjective norms is perception individual about pressure social from people or the party considered important to do or No do something behavior (Ajzen, 1991). In institution government , norms subjective can come from superior directly , leader institutions , regulations official , and influence colleague Work or team project . Employees tend own intention use the application is PAID when they feel There is support , encouragement , or even obligation social and regulatory to use it . Indicators norm subjective can in the form of influence superiors , colleagues work , regulations official , and hope organization .

PBC refers to the perception individual about his abilities in do something behavior , including availability source power , skills , and support external requirements (Ajzen, 1991) . In context DEPAYANG application , PBC means belief employee whether they capable in a way technical operate application , has access to infrastructure (internet, devices) , and get training as well as support organization . High PBC signify apparatus feel believe yourself and be able , so that intention them to use application will increase . PBC indicators include : convenience access , ability personal , support technical , as well as facilities and infrastructure .

Intention is trend or readiness individuals to do something behavior certain (Ajzen, 1991). In study this , intention refers to desire and readiness apparatus to use the application is displayed in reporting assets . The more tall intention , the more big possibility behavior current will done . While behavior current is reality use the application is displayed in work everyday , for example consistency use application , regularity in report , and compliance to rule reporting . Indicators intention Can in the form of : willingness use , commitment term long , desire adopt , and make recommendations . Indicators behavior current covering frequency use , intensity , consistency , and compliance to procedure .

Population in study This is all over apparatus government areas involved direct in management Regional Property (BMD) through use the application is PLAYED in the environment Government Regency Kepahiang . Unit of analysis study is apparatus that plays a role as an operator or treasurer items in each Organization Regional Apparatus Organizations (OPD). Based on data from the Regional Finance Agency of the Regency Kepahiang (2025), there is as many as 180 civil servants This study uses a saturated sample method (census), namely all members of the population are sampled. This study This use two method analysis main , namely analysis descriptive to describe characteristics respondents and distribution variables , as well as analysis *Structural Equation Modeling based on Partial Least Square* (PLS-SEM) for testing hypothesis structural .

RESULTS AND DISCUSSION

Respondents in study This is apparatus Government Regency Kepahiang is determined as users DIPAYANG application totaling 180 people. In study This characteristics respondents described based on education Lastly , position , rank and class , length of experience become users BMD applications , and levels seriousness in filling questionnaire . Presentation characteristics This intended For give description general about profile apparatus that becomes object research . For more to be clear regarding respondent data can seen in the characteristics following in amount and percentage .

Table 1. Characteristics Respondents

Characteristics Respondents	Description	Amount	Percentage
Last education	Strata 1 (Bachelor)	133	74.72%
	High School/ Equivalent	18	10.11%
	Diploma (D3)	19	10.67%
	Strata 2 (Master)	8	4.50%
	Total	178	100%
Position	Administrator goods users	74	41.57%
	Other	18	10.11%
	Administrator goods servant	71	39.89%
	Staff	15	8.43%
	Total	178	100%
Rank / Class	Class II	22	12.36%
	Group III	149	83.71%
	Group IV	7	3.93%
	Total	178	100%
Length of Experience Managing BMD	15 years	138	77.53%
	6 – 10 Years	25	14.04%
	11 – 15 Years	4	2.25%
	16 – 20 Years	1	0.56%
	Empty	10	5.62%
	Total	178	100%
Amount follow Training BMD	0	79	44.38%
	1	40	22.47%
	2	19	10.67%
	3	15	8.43%
	>3	20	11.24%
	Empty	5	2.81%
	Total	178	100%
Level of seriousness fill in questionnaire	Absolutely not Serious	0	0%
	No Serious	0	0%
	Enough Serious	12	6.74%
	Are you serious	83	46.63%
	Very serious	83	46.63%
	Total	178	100%

Source : Results Questionnaire Data Processing , 2025

Measurement Model Testing

Testing validity convergent is fundamental stage in research that uses approach *Partial Least Squares Structural Equation Modeling* (PLS-SEM). In context study this , which tests the Theory model Behavior Planned (TPB) related reception DIPAYANG application , evaluation to *outer loading* from fifth construct reflective , namely Attitude (AT), Subjective Norm (SN), Control Behavior Perception (PBC), Intention Usage (IT), and Behavior (BV), become step crucial

first For ensure that the measurement model is built own a solid foundation before continue to structural model analysis . Table 2 presents results analysis validity convergent with using the *Outer Loading* parameter .

Table 2 Convergent Validity Test : Outer Loading

	Control Behavior Perception	Intention Use	Subjective Norms	Behavior	Attitude
AT1					0.841
AT2					0.885
AT3					0.901
AT4					0.911
BV1				0.895	
BV2				0.888	
BV3				0.928	
BV4				0.860	
IT1		0.941			
IT2		0.939			
IT3		0.871			
IT4		0.907			
PBC1	0.812				
PBC2	0.877				
PBC3	0.907				
PBC4	0.784				
SN1			0.945		
SN2			0.933		
SN3			0.932		
SN4			0.882		

Source : Measurement Test Results Use SmartPLS , 2025

The results of the PLS-SEM analysis show that all over indicators used in study This own mark *outer loading* that exceeds threshold limit recommendation 0.70, which indicates fulfillment condition validity convergent early findings This is prerequisite important that allows study For continue to stage evaluation more continue , such as checking internal reliability (*Composite Reliability*) and validity discriminant , before interpret connection structural between construct . Success this also reflects quality design questionnaire and accuracy operationalization TPB construct in context specific management goods owned by regions in Indonesia.

Besides *Outer Loading* , validity convergence in SEM-PLS is also measured using AVE. The AVE value reflects the average number of variance extracted by the indicators something construct in the relationship with variance consequence error measurement . According to Fornell & Larcker (1981), the AVE value is 0.50 or more considered adequate , which means that the latent construct capable explain at least 50% variance from indicators . Achievements AVE value above threshold limit the indicates that construct own validity good convergence . Table 2 presents validity test results convergent using the AVE parameter.

Table 3. Convergent Validity Test : Average Variance Extracted

	Average variance extracted (AVE)
Subjective Norms	0.853
Intention Use	0.838
Behavior	0.799
Attitude	0.785
Control Behavior Perception	0.719

Source : Results of Data Calculation Using SmartPLS , 2025

Test results show that fifth construct from the Theory model Behavior Planned (TPB) tested in study This own far AVE value beyond minimum limit of 0.50. This is indicate that the measurement model used in study This has proven in a way empirical capable measure TPB constructs with accurate , so that give solid foundation For structural model testing next . With Thus , the stage evaluation validity convergent can considered successful , and analysis can to be continued to stage next , namely testing validity discriminant and reliability .

After confirming validity convergent measurement model , steps critical next is evaluate validity discriminant . Validity discriminant test to what extent a latent constructs are truly different and unique compared to with other constructs in the same model , in other words, that construct the measure phenomena that are conceptual different and not overlapping overlap in a way excessive with construct others . Table 3 presents validity test results discriminant using *Fornell parameters Larcker* .

Table 4. Discriminant Validity Test : Fornell Larcker

	Control Behavior Perception	Intention Use	Subjective Norms	Behavior	Attitude
Control Behavior Perception	0.846				
Intention Use	0.802	0.915			
Subjective Norms	0.826	0.865	0.923		
Behavior	0.769	0.797	0.840	0.893	
Attitude	0.681	0.735	0.829	0.668	0.885

Source : Results of Data Calculation Using SmartPLS , 2025

Based on results PLS-SEM analysis , criteria This confirm that every latent constructs in the TPB model own validity strong discriminant .

After confirming validity convergent and discriminant , research This test reliability use three coefficients recommended by Hair et al. (2019): *Cronbach's Alpha*, *Composite Reliability* (rho_a), and *Composite Reliability* (rho_c).

Table 5 Reliability Test

	<i>Cronbach's alpha</i>	<i>Composite reliability (rho_a)</i>	<i>Composite reliability (rho_c)</i>
Subjective Norms	0.942	0.946	0.959
Intention Use	0.935	0.942	0.954
Behavior	0.916	0.919	0.941
Attitude	0.908	0.924	0.936
Control Behavior Perception	0.867	0.884	0.910

Source : Results of Data Calculation Using SmartPLS , 2025

In a way general , value third coefficient above 0.70 indicates adequate internal reliability , whereas values above 0.80 and 0.90 respectively indicate good and very good reliability (Hair et al., 2019). The results of the analysis reliability For fifth construct in this model show very satisfying performance .

Structural Model / Hypothesis Testing

Testing hypothesis with PLS-SEM method in study This use bootstrapping technique . Table 6 summarizes hypothesis test results use method *bootstrapping* .

Tabel 6 Hypothesis Test Results

Relationship	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (O/STDEV)	P values	Note
Attitude -> Intention to Use	0.061	0.066	0.137	0.447	0.258	Hypothesis 1 is rejected
Hubungan Antarvariabel	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values	Keterangan
Subjective Norm -> Intention to Use	0.398	0.378	0.176	2.240	0.000	Hypothesis 2 accepted
Perceived Behavioral Control -> Intention to Use	0.276	0.276	0.110	2.519	0.008	Hypothesis 3 accepted
Intention to Use -> Behavior	0.787	0.784	0.066	12.086	0.000	Hypothesis 4 accepted

Source : Results of Data Calculation Using SmartPLS , 2025

Test results hypothesis First find coefficient track original sample β is 0.061, t- statistic value is 0.447 more small from mark critical 1.96 and p- value of 0.328 more big from 0.05 shows criteria significance No fulfilled so hypothesis First rejected . This means attitude apparatus who likes or No like the DIPAYANG application , p the No influential in a way significant on intention they For use it , because the use of DIPAYANG already required by the Regent's Decree . Findings insignificance influence attitude to intention is *boundary condition* (condition constraints) TPB model in context use system information *mandatory* as DIPAYANG. Ajzen (2020) emphasized that in the situation mandatory, factor volitional (attitude) weakening Because intention more determined norms & PBC than evaluation individual. In bureaucracy hierarchical District Government Kepahiang , apparatus more comply with the Regent's Decree than consideration personal benefit application . This is consistent with Davis's study (1989) that in system mandatory , attitude individual succumb to pressure organization. This finding is consistent with several TPB studies showing that attitude is not always the most dominant factor when system use is mandatory or strongly influenced by organizational policy. In such contexts, social pressure from leaders, colleagues, and supporting facilities often plays a more decisive role than users' personal evaluations of the application's benefits. This is consistent with the findings of Shaliha and Marsasi (2024), who showed that attitude can influence adoption intention, but its effect still depends on behavioral context and users' perceived risk.

The results of the H2 test show coefficient track of 0.586 with *t-statistic* 3.340 and *p-value* 0.000 indicate that norm subjective own influence positive and very significant to intention usage. This is influence strongest second after intention to behavior. These results support hypothesis research. Findings This strengthen TPB proposition that pressure social from parties who are considered important (*significant others*) can form intention someone. In context organization, superiors directly, colleague work, and formal organizational policies is source norm the main subjective (Taylor & Todd, 1995). A meta- analysis study by Armitage & Conner (2001) confirmed that norm subjective is consistent predictor for intention , especially in behavior that is collective or related with context work. Unardi and Hartono (2024) also showed that, in the context of digital behavior, attitude and subjective norm can increase intention, although moral obligation or personal values may act as inhibiting factors. This suggests that

digital technology acceptance is determined not only by technical aspects, but also by the psychological and social factors of users.

The results of the H3 test show coefficient track of 0.276 with *t-statistic* 2.519 and *p-value* 0.006 indicate that control behavior perception influential positive and significant to intention usage . This means that the more tall perception employee about availability source power , knowledge and convenience in using DIPAYANG, the more tall intention they For using it . The PBC concept complements TPB with consider limitations actual perceived individual . Ajzen (1991) stated that PBC can influence intention in a way directly , especially when behavior No fully be under control volitional . In context technology , PBC often manifested as *perceived ease of use* (from TAM) or *facilitating conditions* (from UTAUT). In context sector public , research by Wang & Shih (2009) on use *e-government* in Taiwan shows that *facilitating conditions* (such as support technical and adequacy source power) in significant influence intent and use , regardless from attitude users. They emphasize that in project technology government, aspects *enabling environment* is very crucial For reduce obstacle perception.

The results of the H4 test show coefficient track of 0.797 with *t-statistic* 12.093 and *p-value* 0.000 indicate that intention use has a very positive and significant impact to behavior actual . Power connection this is very high , which indicates that formed intentions is very accurate predictor for behavior use current Application DIPAYANG. Findings This is the most fundamental affirmation of Ajzen's theory (1991) and various theory behavior others (such as *Theory of Reasoned Action*). Connection between intentions and behavior has supported by many study empirical , although strong connection can moderated by factors like gap time measurement , availability opportunity and stability intention (Sheeran, 2002). Study specifically in *e-government* by Horst et al. (2007) found that intention For use government online services is predictor strongest for use actual . They conclude that very citizens (or in matter this , employees) form intention For involved , they tend For follow him with action , provided that obstacle external No too big . In context this , the significance of PBC (H3) which has been proven help explain Why intention can translated with Good become behavior ; because obstacle external relatively can managed.

In a way overall , three from four TPB hypothesis is supported in context reception DIPAYANG Application in Local Government Kepahiang. The emerging pattern is that norm subjective (support social and pressure organization) and control behavior perception (support source power and ability) to become driver main intention usage , which then realized very strongly become behavior actual . Meanwhile that , attitude individual No proven as factor determinant . This pattern leading to a conclusion temporary that acceptance is paid more nature normative -instrumental rather than attitudinal-volitional. The adoption process driven by mechanism compliance with norms organization and availability condition supporters , not by personal judgment about benefit application . Findings This enrich TPB application with show that in context system mandatory in bureaucracy government area with culture hierarchical strong , construction attitude in TPB perhaps need reviewed repeat its relevance , or at least understood that its influence can covered by power more norms and controls dominant .

Implications Study

Implications theoretical study This No only lies in the confirmation partial *Theory of Planned Behavior* (TPB) in context new , but more important again on disclosure limitations contextual and necessary elaboration richer theoretical when theory This applied to the system technology information mandatory in *the* environment bureaucracy hierarchical public. First , the rejection hypothesis about influence attitude to intention is the most critical findings in a way theoretical. TPB, which is rooted in *the Theory of Reasoned Action* (TRA), places attitude as foundation main from intention behavior (Ajzen, 1991). Assumptions basically is that individual nature rational and behavioral they preceded by consideration evaluative to consequence from action However , the findings This show that in context reception DIPAYANG Application in Local

Government Kepahiang , cognitive process the No Again become driving force main . This is questioning universality assumptions *volitional control* underlying TPB and TRA . Findings This in harmony with criticism put forward by Bagozzi (2007) that cognitive models like TPB maybe too simplify complexity motivation humans , especially in context organization where the factors social and structural often outperform consideration personal. Implications the main theoretical is the need more recognition explicit that TPB is not a " one size fits all " model size For all ". Context *mandatory* , where the choice For No adopt in a way practical No there is , creates A *boundary condition* (condition significant) constraints for theory . In condition like this , mechanism reception shift from paradigm *evaluative-intentional* going to paradigm *normative-compliant* . This means that the attitude Possible still There is as evaluation personal , but He become decoupled *antecedent* from intention Because intention the has been " proxied " by norms and obligations . This need modification conceptual towards TPB, perhaps with add moderator variables such as " degree perceived " obligation " or "volitional control" on decision For using " which can weaken or even cut off connection attitude-intention . Research This with thus answer call from a number of bachelor such as Venkatesh et al. (2003) and Brown et al. (2002) for investigate how the acceptance model technology behave in arrangement *mandatory* , and provide proof strong empirical that in arrangement said , construct attitude as operationalized in a way traditional lost Power predictive.

Second , significance and power influence norm subjective ($\beta=0.586$) and control behavior perception ($\beta=0.276$) in fact strengthen and at the same time deepen understanding We about second construct This . From the TPB perspective , the findings This confirm that when control volitional individual limited , two construct others , namely pressure social and perception on ability / ease , to be channel main formation intention . Implications theoretical For norm subjective is strengthening proposition that in culture collectivists and organizations bureaucratic, dimensions *injunctive norm* (what other people believe) must I do) can dominate dimensions *descriptive norm* (what other people do) in influence intention . In context this , the most significant "other" is superior direct and hierarchical organization , not just colleague peer . Findings This expand work Schepers & Wetzels (2007) who suggested importance norm subjective in culture collectivist , with pointing in a way specific to bureaucracy government as A form organization institutionalized collectivism with channel influence very strong hierarchy . From the perspective of theory institutional , norms subjective can viewed as manifestation from pressure coercive and normative For legitimize self in organization (DiMaggio & Powell, 1983). With Thus , research This bridge theory behavior individual (TPB) with theory organization , with show How strength institutional operate through construct psychological individual like norm subjective .

Third , the strength connection between intentions and behavior actual ($\beta=0.797$) is very solid confirmation of core propositions of TPB. However , the implications theoretically become more interesting when seen together with findings about determinant intention . Relationship strong behavioral intentions in system *mandatory* show that although intention the Possible No born from attitude positive personality , but If intention That formed , released from the source (in matter this , norms and PBC), then intention That it would be very possible realized become action . This support view that TPB remains useful For predict behavior even in context *mandatory* , provided that determinant relevant intentions with context those (norms and PBC) are measured with right . Findings this also supports Sheeran's (2002) argument that stability intention is key for prediction behavior . In mandatory environment , intention Possible more stable Because driven by factors constant external (such as pressure superiors and procedures standard) , compared intentions that only depends on the attitude that can fluctuates . With Thus , research This contribute to the literature about gap intention - *behavior gap*) with show that in context structured organizational , gaps the can minimized Because existence mechanism supervision and accountability that facilitates translation intention become action .

In a way general , pattern findings study This propose A modification implicit to the TPB model for context system information mandatory in the sector public . The proposed model No reject TPB, but recommend a contingency model in which the power relatively from three determinant intention (attitude , norms) subjective , PBC) is highly context - dependent volitional and institutional . In context *mandatory* and hierarchical like bureaucracy government area , this model changed from a model based on attitude (*attitude-based model*) becomes a model based on norms and control (*norm and control-based model*). Attitude Possible become distant *antecedent* more distal, or Possible functioning as a moderator between norms /PBC with intention , or even become consequence from use (cognitive dissonance). Implications big other is strengthening perspective that reception technology in organizations public No can understood fully through individualist model lens like TAM which focuses on perception usability and convenience use (which is analogous with component attitude). On the contrary , more lenses area that combines theory institutional theory power , and theory compliance required . Research this , with thus , it functions as bridge that connects theory psychology social micro (TPB) with theory sociology and science macro state administration , with show How logic institutional reproduced through mechanism psychological individual .

Finally , the findings This give clear directions for future research . First , it is necessary replication and extension study in context *mandatory* others in the sector public For test generalization pattern This . Second , research qualitative deep required For reveal Why attitude become No relevant , whether Because attitude of course No formed , or Because attitude suppressed by factors others . Third , research advanced can testing moderation models , for example with test whether connection attitude-intention become significant for employee with hierarchical levels certain or with work period certain . Fourth , integration other constructs such as *habit* , *moral obligation* , or *professional commitment* to in the TPB framework can give more explanation comprehensive . With Thus , the dissertation This No only test existing theory , but also encouraging evolution and contextualization theory said , so that give meaningful contribution for progress knowledge knowledge in the field of systems information , behavior organization and administration public .

CONCLUSION

Study This aim For analyze factors that influence intentions and behavior use The application is POWERED by the apparatus Government Regency Kepahiang with use framework *Theory of Planned Behavior* (TPB). Research This find that attitude apparatus No influential to use The application is PAID. Although in a way descriptive apparatus give relative assessment positive to benefits and uses application , results testing show that attitude the No become determinant main formation intention . Second , norms subjective proven influential positive and significant to intention use of DIPAYANG, as well as become the most dominant factor . Findings This show that pressure social sources from superiors , colleagues work , and rules and policies organization own role central in push apparatus For intend use application . Third , control behavior perception influential positive to intention use PAYABLE. Felt apparatus own abilities , experience , and support adequate facilities and technical tend show more intention tall For use application . Finally , the intention use influential positive to behavior use of DEPAYANG. Intention proven become predictor closest from behavior actual , which is reflected in intensity and consistency use application in activity management Regional Property .In a way overall , results study This show that acceptance and use more paid apps determined by factors social and structural compared by factors personal attitude . Mechanism formation intentions and behavior in context This show shift from paradigm *evaluative-intentional* going to paradigm *normative-compliant* , where norms institutions and perceptions control behavior become driving force main findings This at a time confirm that implementation of TPB in context organization government that is must need understanding more contextual wide .

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