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E-Reporting Usage Model Based on the Technology Acceptance Model (TAM) at the Badan Penanggulangan Bencana Daerah Kota Cimahi

Annnisa Fitri Anggraeni¹, Aam Salamah²

¹Accounting Program, Faculty of Economics and Business Winaya Mukti University, Bandung, Indonesia, annisafitrianggraeni@gmail.com.

²Accounting Program, Faculty of Economics and Business Winaya Mukti University, Bandung, Indonesia, aamsalamah@gmail.com.

Corresponding Author: annisafitrianggraeni@gmail.com¹

Abstract: The utilization of the E-Reporting system to support operations at the Cimahi City Regional Disaster Management Agency (BPBD) relies on the system's acceptance and usage by employees. This study aims to analyze the factors influencing E-Reporting usage based on the Technology Acceptance Model (TAM) framework, specifically Perceived Ease of Use, Perceived Usefulness, Behavioral Intention, and Actual Use. A quantitative approach was employed using Path Analysis, with data processed via IBM SPSS. The results indicate that Perceived Ease of Use has a positive and significant effect on both Perceived Usefulness and Behavioral Intention. However, Perceived Usefulness does not significantly affect Behavioral Intention. Furthermore, neither Perceived Ease of Use nor Perceived Usefulness has a significant impact on Actual Use; conversely, Behavioral Intention has a positive and significant effect on Actual Use. These findings demonstrate that the intention to use the system is a crucial factor in driving the actual usage of E-Reporting. While the system's ease of use plays a role in enhancing perceived usefulness and employee intention to use the system, perceived usefulness does not directly determine the intention or actual usage of E-Reporting. These findings highlight the importance of improving ease of use and strengthening usage intentions to optimize the utilization of E-Reporting at BPBD Cimahi City.

Keyword: *Technology Acceptance Model, E-Reporting, Perceived Ease of Use, Perceived Usefulness, Behavioral Intention, Actual Use.*

Abstrak: Pemanfaatan sistem E-Reporting untuk mendukung operasional Badan Penanggulangan Bencana Daerah (BPBD) Kota Cimahi bergantung pada tingkat penerimaan dan penggunaan sistem tersebut oleh para pegawai. Penelitian ini bertujuan untuk menganalisis faktor-faktor yang memengaruhi penggunaan E-Reporting berdasarkan kerangka Model Penerimaan Teknologi (TAM), khususnya Persepsi Kemudahan Penggunaan, Persepsi Kegunaan, Niat Perilaku, dan Penggunaan Aktual. Pendekatan kuantitatif digunakan dengan Analisis Jalur, dan data diolah menggunakan IBM SPSS. Hasil penelitian menunjukkan

bahwa Persepsi Kemudahan Penggunaan memiliki pengaruh positif dan signifikan terhadap Persepsi Kegunaan dan Niat Perilaku. Namun, Persepsi Kegunaan tidak berpengaruh signifikan terhadap Niat Perilaku. Selain itu, baik Persepsi Kemudahan Penggunaan maupun Persepsi Kegunaan tidak memiliki pengaruh signifikan terhadap Penggunaan Aktual; sebaliknya, Niat Perilaku memiliki pengaruh positif dan signifikan terhadap Penggunaan Aktual. Temuan ini menunjukkan bahwa niat untuk menggunakan sistem merupakan faktor krusial dalam mendorong penggunaan aktual E-Reporting. Meskipun kemudahan penggunaan sistem berperan dalam meningkatkan persepsi kegunaan dan niat karyawan untuk menggunakan sistem, persepsi kegunaan tidak secara langsung menentukan niat atau penggunaan aktual E-Reporting. Temuan ini menyoroti pentingnya meningkatkan kemudahan penggunaan dan memperkuat niat penggunaan untuk mengoptimalkan pemanfaatan E-Reporting di BPBD Kota Cimahi.

Kata Kunci: Model Penerimaan Teknologi, Pelaporan Elektronik, Persepsi Kemudahan Penggunaan, Persepsi Kegunaan, Niat Perilaku, Penggunaan Sebenarnya.

INTRODUCTION

Advancements in information technology have prompted government organizations to leverage information systems to enhance the effectiveness, efficiency, and quality of their operations. The utilization of information systems depends not only on the availability of technology but also on the extent to which users accept and employ that technology in their work activities. Existing systems will not yield optimal benefits if users lack the willingness to use them or fail to actually utilize them (Ayem & Amahala, 2023).

In a government setting, the use of information technology is increasingly critical, as administrative and reporting processes require information that is rapid, accurate, and easily accessible. One such application is the use of E-Reporting systems to facilitate reporting processes. For the Regional Disaster Management Agency (BPBD) of Cimahi City, E-Reporting plays a vital role in supporting operations related to the management and submission of reports in a more structured manner (Subhi, 2021).

However, the successful implementation of an information system is not determined solely by the system's functions and availability. The user factor is crucial, as actual system usage ultimately hinges on user acceptance and behavior. Therefore, an approach capable of explaining the factors influencing technology acceptance and usage is required.

One widely used model for explaining technology acceptance is the Technology Acceptance Model (TAM), developed by Davis (1989). TAM explains technology acceptance through several key constructs, most notably Perceived Ease of Use and Perceived Usefulness. Perceived Ease of Use refers to an individual's belief that using a system requires minimal effort, whereas Perceived Usefulness relates to the belief that using the system can enhance job performance. Davis demonstrated that both constructs are significant determinants of technology acceptance and that ease of use can serve as an antecedent to perceived usefulness (Panjaitan & Pakpahan, 2021).

In the evolution of technology acceptance research, the relationships between user perceptions, intentions, and technology usage have also become a focus of attention. Through the development of TAM2, Venkatesh and Davis (2000) demonstrated that technology acceptance can be influenced by various social and cognitive processes that shape perceptions of usefulness and usage intentions. Meanwhile, Venkatesh et al. (2003) indicated that research on technology acceptance needs to consider the relationship between behavioral intention and actual usage behavior.

Based on this framework, the study employs four variables: Perceived Ease of Use (PEOU), Perceived Usefulness (PU), Behavioral Intention (BI), and Actual Use (AU). The

relationships between these variables are analyzed to determine how ease of use and perceived usefulness influence the intention to use and the actual usage of E-Reporting at the Cimahi City Regional Disaster Management Agency (BPBD).

This study aims to analyze the influence of Perceived Ease of Use on Perceived Usefulness; the influence of Perceived Ease of Use and Perceived Usefulness on Behavioral Intention; and the influence of Perceived Ease of Use, Perceived Usefulness, and Behavioral Intention on the Actual Use of E-Reporting at the Cimahi City BPBD. The findings are expected to make an academic contribution regarding the application of TAM within the context of government information systems, while also providing practical insights for enhancing the usage of E-Reporting.

METHOD

This study employs a quantitative approach using an explanatory research method. The quantitative approach is utilized to examine the relationships and influences between research variables based on data obtained from respondents. The object of the study is the use of E-Reporting at the Regional Disaster Management Agency (BPBD) of Cimahi City.

The population for this study consists of BPBD Cimahi City employees who use or are involved in the use of E-Reporting. The sample comprises 35 respondents, determined using the saturated sampling technique (census). Data collection was conducted via questionnaires designed based on indicators for each research variable.

The research variables consist of Perceived Ease of Use (X1), Perceived Usefulness (X2), Behavioral Intention (Y1), and Actual Use (Y2). Perceived Ease of Use measures user perceptions regarding the ease of learning, understanding, and operating E-Reporting. Perceived Usefulness measures perceptions regarding the benefits of E-Reporting in supporting and enhancing work performance. Behavioral Intention measures the user's intention to use E-Reporting, while Actual Use measures the user's actual utilization of the system.

The research instrument utilizes a 1–5 Likert scale. Prior to hypothesis testing, the instrument underwent validity and reliability tests to ensure it adequately measured the research variables.

Data analysis was performed using IBM SPSS software with the Path Analysis method. Path analysis was selected because the study examines multiple direct causal relationships between variables within a single research model. The research model comprises two structural equations. The first equation examines the influence of Perceived Ease of Use on Perceived Usefulness. The second equation examines the influence of Perceived Ease of Use and Perceived Usefulness on Behavioral Intention. Subsequently, the influence of Perceived Ease of Use, Perceived Usefulness, and Behavioral Intention on Actual Use is analyzed in the following equation.

Hypothesis testing was conducted by examining the significance value of each path. An effect is considered significant if the significance value falls below the significance level used in the study, which is 0.05.

RESULTS AND DISCUSSION

The characteristics of the respondents in this study include gender, position, age range, and length of service. Based on data from 35 respondents, these characteristics reflect a diverse respondent profile, serving as the basis for describing the profile of e-reporting users at BPBD Cimahi City.

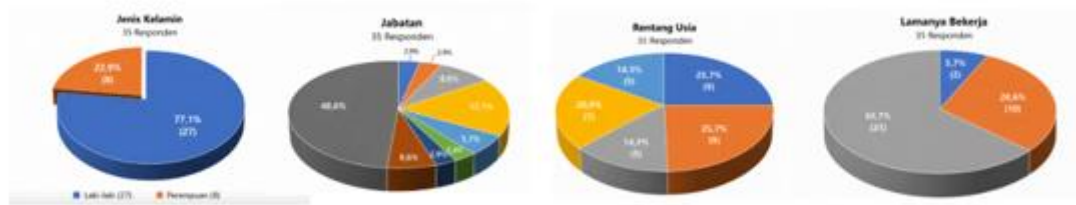


Figure.1 1 Respondent Characteristic
Source: Questionnaire data processing results, 2026.

Regarding respondent characteristics, this study involved 35 respondents, the majority of whom (77.1%) were male. In terms of job position, the group was dominated by Operational Service Operators (48.6%). The most common age ranges were 31–35 years and 36–40 years, each accounting for 25.7% of the total. Meanwhile, regarding tenure, the majority (65.7%) had been employed for more than five years. These findings indicate that most respondents possessed sufficient work experience, making them well-suited to evaluate the use of e-reporting at the Cimahi City Regional Disaster Management Agency (BPBD).

Descriptive Analysis

The descriptive analysis was conducted to provide an overview of respondents' assessments regarding the variables used in the TAM model—namely Perceived Ease of Use, Perceived Usefulness, Behavioral Intention, and Actual Use—in the context of e-reporting usage at BPBD Cimahi City. The results of the descriptive analysis for each variable are presented in the following table:

Table 1.1 Summary of Descriptive Analysis Results

NO	Variabel	Total Score	Mean	Kriteria
1.	<i>Perceived Ease of Use</i>	601	150,25	Very good
2.	<i>Perceived Usefulness</i>	628	157	Very good
3.	<i>Behavioral Intention</i>	595	148,75	Very good
4.	<i>Actual Use</i>	586	142	Good

Source: Questionnaire data processing results, 2026.

Based on the descriptive analysis, the Perceived Usefulness variable achieved the highest total score of 628, with a mean of 157, placing it in the "very good" category. Subsequently, Perceived Ease of Use obtained a score of 601 (mean: 150.25), while Behavioral Intention scored 595 (mean: 148.75); both fell into the "very good" category. Meanwhile, Actual Use recorded a total score of 586 (mean: 142), placing it in the "good" category. These results indicate that, overall, users hold a very positive perception regarding the ease, usefulness, and intention to use e-reporting, although the level of actual usage remains in the "good" category.

Verificative Analysis

Validity and reliability tests were conducted to ensure that the research instrument was capable of measuring the variables validly and consistently. The results of the instrument testing for each variable are presented in the following table:

Table 1.2 Summary of Validity and Reliability Tests

No.	Variable	Indicator	lowest calculated r-value	highest calculated r-value	r table	Cronbach's Alpha	Conclusion
1	Perceived Ease of Use (X1)	4	0,943	0,98	0,334	0,883	Valid & Reliabel
2	Perceived Usefulness (X2)	4	0,859	0,928	0,334	0,904	Valid & Reliabel
3	Behavioral Intention (Y)	4	0,92	0,975	0,334	0,904	Valid & Reliabel
4	Actual Use (Z)	4	0,872	0,953	0,334	0,946	Valid & Reliabel

Source: Questionnaire data processing results, SPSS, 2026

The test results indicate that the calculated r-values for all indicators exceed the r-table value of 0.334; thus, all indicators are deemed valid. Furthermore, the Cronbach's Alpha values for all variables are above 0.70—ranging from 0.883 to 0.946—indicating that the instruments are reliable. Consequently, the research instruments are suitable for measuring Perceived Ease of Use, Perceived Usefulness, Behavioral Intention, and Actual Use..

	Relationship Path (Hypothesis)	Beta Coefficient (β)	Sig. (p-value)	Hypothesis Status	Summary of Discussion / Implications
(H ₁)	PEOU→PU	0,732	0,00	accepted	Highly significant. Ease of system operation is proven to strongly enhance employees' perceptions of the benefits of E-Reporting.
(H ₂)	PEOU→BI	0,522	0,01	accepted	Significant. System ease of use directly triggers and enhances employees' intention to use it continuously.
(H ₃)	PU→BI	0,265	0,175	Rejected	Not significant. Perceptions of personal benefit are not strong enough to shape intention, as system usage is driven primarily by organizational obligations or policies.
(H ₄)	PEOU→AU	0,24	0,201	Rejected	Not significant. System ease of use does not directly impact actual usage; rather, the effect is mediated by behavioral intention.
(H ₅)	PU→AU	-0,022	0,898	Rejected	Not significant. The actual usage level of E-Reporting is not determined by individuals' perceptions of its benefits, but rather by the operational task requirements of the BPBD.
(H ₆)	BI→AU	0,651	0,00	accepted	Highly significant. Employee intention is a key predictor and a direct bridge that leads to actual use.

Source: Processed by the researcher, 2026

Sub Structural Equation 1

$$Y = PY1X1 + PY1X2 + e1 \dots \dots \dots (1)$$

$$Y = 0,522 + 0,265 + 0,466$$

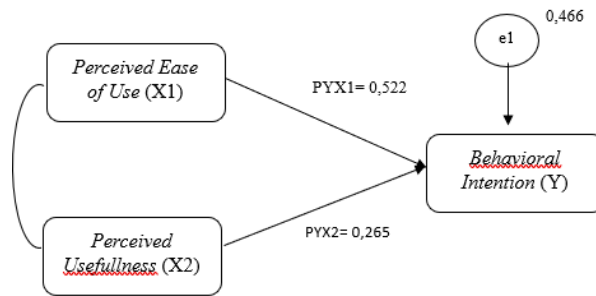


Figure.1 2 Sub Structure 1 Model
Source: Processed by the researcher, 2026

Sub Structural Equation 2

$$Z = PZX1 + PZX2 + PZY + e2 \dots \dots \dots (2)$$

$$Z = 0,240 - 0,022 + 0,651 + 0,318 \dots \dots \dots (2)$$

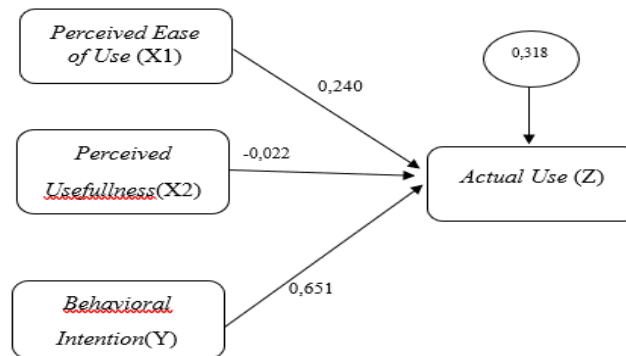


Figure.1 3 Sub Structure 2 Model
Source: Processed by the researcher, 2026

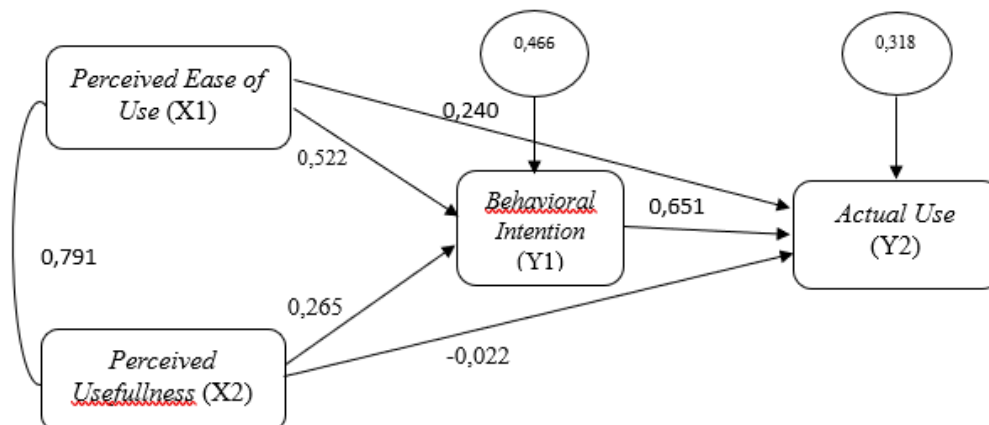


Figure.1 4 Full Sub Structure Path Analysis
Source: Processed by the researcher, 2026

The full path model diagram illustrates the path analysis of the relationships between the research variables. The analysis results indicate that Perceived Ease of Use (X1) influences Behavioral Intention (Y1) with a path coefficient of 0.522, while Perceived Usefulness (X2) has a coefficient of 0.265 regarding Behavioral Intention. Furthermore, Perceived Ease of Use has a direct effect of 0.240 on Actual Use (Y2), Perceived Usefulness has an effect of -0.022, and Behavioral Intention has an effect of 0.651 on Actual Use. The relationship between Perceived Ease of Use and Perceived Usefulness is represented by a coefficient of 0.791. The residual values—0.466 for Behavioral Intention and 0.318 for Actual Use—represent the proportion of variation in each variable that is not explained by the model.

CONCLUSION

Based on the research findings regarding the E-Reporting usage model—grounded in the Technology Acceptance Model—at the Cimahi City Regional Disaster Management Agency (BPBD), it can be concluded that Perceived Ease of Use has a positive and significant effect on both Perceived Usefulness and Behavioral Intention. This indicates that the easier the E-Reporting system is to use, the higher the perceived benefits and the employees' intention to use the system.

Conversely, Perceived Usefulness does not have a significant effect on Behavioral Intention. Furthermore, neither Perceived Ease of Use nor Perceived Usefulness has a significant direct effect on Actual Use. These findings suggest that perceptions regarding the system's ease of use and benefits do not directly guarantee the actual use of E-Reporting. Meanwhile, Behavioral Intention has a positive and significant effect on Actual Use. Thus, the intention to use serves as a crucial variable in driving the actual use of E-Reporting at BPBD Cimahi City.

Overall, the research results indicate that efforts to increase E-Reporting usage should focus not only on developing a system that is easy to use and beneficial but also on fostering user intention to use the system consistently. For BPBD Cimahi City, enhancing system ease of use, providing user training and outreach, and strengthening organizational support are relevant measures to boost the acceptance and usage of E-Reporting.

Future research could expand the model by incorporating other variables that potentially influence actual use, such as organizational support, facilitating conditions, subjective norms, system quality, information quality, or work environment factors. Including these variables could provide a more comprehensive understanding of the factors determining the sustained use of E-Reporting within government organizations.

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