

Financial Reporting Applications as a Supplement to the Indigenous Villages Financial Information System

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Abstract: *The development of financial reporting applications as a supplement to financial information systems needs to improve the effectiveness of indigenous village financial reporting in Bali. Indigenous village heads face difficulties in reporting the overall financial management of indigenous villages to the indigenous village residents. This research aims to 1) develop financial reporting applications as a supplement to the financial information system and 2) assess the technical and operational feasibility of financial reporting applications as a supplement to the financial information system. The research model adapts the research and development steps of the planning, production, and evaluation (PPE) model. The instrument used in this assessment is the user response questionnaire. The research instrument uses 4 Likert scales, from 1 (strongly disagree) to 4 (strongly agree). The sampling technique used is the purposive sampling technique. The sample consisted of 15 application users. The data is analyzed using percentage analysis techniques by comparing the total score per indicator with its ideal total score. The research results show that financial reporting applications as a supplement to financial information systems include inputs, processes, and financial reporting outputs. Assessment of the financial reporting applications as a supplement to financial information systems shows that the application has met technical and operational feasibility.*

Keywords: *financial reporting, indigenous village, information System, spreadsheet applications*

I. INTRODUCTION

Indigenous villages in Bali have a crucial role in organizing and developing the lives of indigenous village communities and in the development process. An indigenous village is a unit of indigenous law communities in Bali that has territory, position, original structure, indigenous rights, own property, traditions, social manners of community life for generations in the bonds of sacred places (Kahyangan Tiga or Kahyangan Desa), duties and authorities as well as the right to regulate and manage their households. Indigenous village's task is to create tranquility, prosperity, happiness, and peace. Indigenous villages need to be protected, fostered, developed, and empowered to realize the life of Balinese citizens who are politically sovereign, economically independent, and have a personality in culture (Bali Provincial Regional Regulation No. 4 in 2019). Optimization of the role of indigenous villages in Bali needs information technology support [1].

Indigenous village income comes from the original revenue of the indigenous villages, results of management of indigenous village property, allocation of Provincial APBD (regional income and expenditure budget), district/city government assistance, central government assistance, non-binding third party grants and donations, and legitimate customary village income. Indigenous village income is used to finance governance operations, development, community development, and empowerment of indigenous villages. The indigenous village finances sourced from the provincial budget allocation are regulated in the governor's regulation. Financial management is accounted for by the indigenous village head (*Bendesa Adat*) to indigenous village residents (*krama desa adat*) through indigenous village Deliberation (Bali Provincial Regional Regulation No. 4 in 2019).

Indigenous village financial management is the overall activities that include planning, budgeting, implementing, reporting, and financial accountability of indigenous villages. Financial reporting made by indigenous villages includes financial reporting based on indigenous village funds sources. Indigenous village reporting for funds derived from the allocation of the provincial regional budget using the indigenous village financial information system (SIKUAT). Indigenous village reporting for funds derived from district/city government and central government aid using other applications. In addition, indigenous villages must also make overall financial reporting for indigenous village residents. The financial reporting to indigenous village residents is a combined report of all funds of indigenous villages.

Based on the preliminary survey, indigenous village heads (*Bendesa adat*) face difficulties in reporting the overall financial management of indigenous villages to the village residents (*Krama Desa Adat*). It is necessary to develop financial reporting applications as a supplement to the indigenous village's financial information system to improve the

effectiveness of the financial reporting of indigenous villages in Bali. This application facilitates the planning, budgeting, implementation, and indigenous village financial reporting process. Financial reporting application developed based on a spreadsheet. Spreadsheet applications are widely used with other software in a more efficient accounting process [2]. Spreadsheet applications are the most common technology skill [3]. Spreadsheet applications are used as a supplement or standalone tool for financial reporting [4].

This study aims to 1) develop financial reporting applications as a supplement to the indigenous village's financial information system to improve the effectiveness of the financial reporting of indigenous villages in Bali and 2) assess the technical and operational feasibility of financial reporting applications as a supplement to the indigenous village's financial information system to improve the effectiveness of the financial reporting of indigenous villages in Bali. The development of financial reporting applications as a supplement to financial information systems is needed to improve the effectiveness of financial reporting of indigenous villages in Bali. The development of financial reporting applications as a supplement to financial information systems is needed so there are no delays or errors in indigenous village financial reporting.

II. LITERATUR REVIEW

2.1 Indigenous Village Financial Reporting

The indigenous village management (*Prajuru*) should manage the indigenous village finances transparently and accountable to increase the efficiency and effectiveness of administration. Indigenous Village According to Bali Province Gubernatorial Regulation No. 34 in 2019 regarding financial management of indigenous villages in Bali, indigenous village finances management is all activities that include planning, budgeting, implementation, reporting, and accountability for indigenous village finances. The indigenous village finances are managed in an orderly manner, in compliance with statutory regulations, effectively, efficiently, transparently, and responsibly by paying attention to the principles of justice, propriety, and benefit.

The indigenous village management (*Prajuru*) prepares a draft indigenous village revenue and expenditure budget with the indigenous village consideration (*sabha desa adat*). Preparation is conducted by first absorbing the aspirations of the indigenous village residents through the indigenous village deliberation. The draft indigenous village revenue and expenditure budget is discussed and determined at the indigenous village management meeting with the consideration of the indigenous village. The provincial government allocates a budget for indigenous villages in Bali in the provincial universal regional village revenue and expenditure budget. Budget allocations are prepared by regional officials who handle indigenous villages. The amount of the indigenous village budget allocation can be fixed or proportional. The indigenous village budget is prioritized to carry out indigenous village tasks.

The indigenous village head holds the authority to manage village finances. The village head submits an accountability report on the village budget to the governor through the regional apparatus that handles the indigenous village. Accountability report on the use of the village budget accompanied by a complete and valid proof of expenditure, according to the provisions of the legislative regulations. The indigenous village budget report is submitted no later than the 10th of January of the following fiscal year. The indigenous village head keeps and archives proof of expenditure as the object of inspection. The accountability report for the indigenous village Budget is prepared according to the specified format. If at the end of 1 (one) fiscal year, there are remaining funds and current account services/savings interest become the income of the indigenous village in the following fiscal year. The report format for remaining funds and current account/savings interest services are according to the Governor's Regulation.

2.2 Indigenous Village Financial Information system

Indigenous village reporting for funds derived from the allocation of the provincial regional budget using the Indigenous village financial information system (SIKUAT). Indigenous village reporting for funds derived from district/city government and central government aid using other applications. According to the Service for the Advancement of Traditional Villages, SIKUAT is used to monitor traditional village programs funded by the Bali Provincial Government. SIKUAT is a modern indigenous village financial information system to increase the effectiveness of the indigenous village funds implementation. The SIKUAT admin can enter income data, expenditure budgets, costs, revenues, and provincial government fund reports. SIKUAT is limited in its reporting funds sourced from the provincial government. Indigenous village reporting for funds derived from district/city government and central government aid using other applications. In addition, indigenous villages must also make overall financial reporting for indigenous village residents.

Information System Quality influences organizational performance [5]. Information System Quality influences the organization's Decision Quality [6]. Information system performance is influenced by information system characteristics such as wide coverage, timeliness, aggregation, and integration [7]. System, information, and service quality influence

the usage and intention to use, user satisfaction, and net impact [8]. The effectiveness of SIKUAT implementation is not yet optimal in traditional villages located in blank spot areas, so not all traditional villages can use SIKUAT properly. SIKUAT implementation effectiveness is also affected by the indigenous village's human resources quality. Implementing SIKUAT requires adequate human resource capabilities in traditional villages. There has not been much research on indigenous village financial reporting, especially computer-based financial reporting of indigenous villages. Research on indigenous villages includes the role of setting and complexity of orientation of indigenous villages in Bali [9], [10],[10], indigenous villages in cultural tourism in Bali [11][9], [10], indigenous villages in cultural tourism in Bali [11]

III. METHOD

The research model adapts the research and development steps of the Planning, Production, and Evaluation (PPE) model following Richey and Klein (Richey and Klein, 2007). The research procedure consists of stages: 1) Planning, which includes determining the development of the application, and analyzing application needs; 2) Production, namely the development of a financial reporting application to support Indigenous village financial reporting; and 3) Assessment, namely by testing and evaluating the financial reporting applications as a supplement to financial information system. The instrument used in this assessment is a user response questionnaire. The research instrument uses 4 Likert scales, strongly disagree (SD), disagree (D), agree (A), and strongly agree (SA). The sampling technique used was the purposive sampling technique. The sample consisted of 15 application users. The data was analyzed using percentage analysis techniques to analyze user assessments of the financial reporting applications as a supplement to financial information systems. The percentage range of assessments is in Table 1.

Table 1 Application Feasibility Level

Eligibility Level	Value Range
Very weak	25% - 44%
Weak	44% - 63%
Feasible	63% - 82%
Very feasible	82% - 100%

IV. RESULT AND DISCUSSION

There needs to be transparency and accountability in the management of village funds by traditional villages in Bali [12], [13], [14]. Financial reporting applications as a supplement to the indigenous village's financial information system based on a spreadsheet basis. Spreadsheet applications are commonly used and are still widely used in companies along with other software for accounting and other operations [2], [15]. The spreadsheet application is flexible and easy to use [16], [17]. Spreadsheet applications are used to perform a variety of tasks, including cost-benefit analysis scenarios, preparation of management and financial reports, financial and investment analysis, capital budgeting, variance analysis, tax calculations, bookkeeping, payroll calculations, creation of audit work papers, financial modeling, and tax calculations, as well as solving many complex business problems. Spreadsheet applications are the most important technological skill needed by accounting graduates [18], [19]. In addition, employers in this information era usually stipulate that employees must be proficient and competent in using various information and communication technology (ICT) skills, including spreadsheets. Spreadsheet applications are also widely used in financial reporting and company operational processes, so accountants need skills in using spreadsheet applications [4], [20].

The development of financial reporting applications as a supplement to the financial information system of indigenous villages consists of the planning, production, and evaluation (PPE) stages. The planning stage includes determining the application to be developed and analyzing application needs. A needs analysis was carried out by exploring indigenous village financial report documents, indigenous village financial management, and user characteristics. The production stage includes designing the input, process, and output of the application. The evaluation process includes assessing the financial reporting applications as a supplement to the financial information system.

Financial reporting applications as a supplement to the financial information system of indigenous villages include the input of indigenous village identity, accounts, and account balances for indigenous village income and expenditure budgets, annual financial plans for indigenous villages sourced from the planned universal APBD (Regional Revenue and Expenditure Budget), book of realization of indigenous village income and expenditure budgets, annual budget usage book indigenous villages sourced from the universal planned of APBD and the use of the remaining budget. The

financial reporting applications as a supplement to financial information system produces reports such as details of the use of the indigenous village income and expenditure budget, details of the use of the annual indigenous village budget sourced from the planned universal APBD, reports on the realization of the use of the indigenous village budget, reports on the realization of the use of the annual budget of the indigenous village sourced from the planned universal APBD, reports on the use of the remaining budget, and output in the form of letters relating to reporting on indigenous village income and expenditure budgets. Application facilities can be seen in the application menu as follows:

APLIKASI PENDUKUNG PELAPORAN KEUANGAN DESA ADAT	
INFORMASI UMUM DESA ADAT	
APB DESA ADAT	LAPORAN
ANGGARAN PENDAPATAN DAN BELANJA DESA ADAT	LAPORAN REALISASI ANGGARAN APB DESA ADAT
BUKU REALISASI APB DESA ADAT	LAPORAN REALISASI PENGGUNAAN KEUANGAN-APBD SEMESTA
RINCIAN PENGGUNAAN ANGGARAN DESA ADAT	LAPORAN PENGGUNAAN SISA DANA DAN JASA GIRO
APBD SEMESTA BERENCANA	SURAT DAN BUKTI
RENCANA KEUANGAN TAHUNAN-APBD SEMESTA	SURAT PENGANTAR KEPALA PERANGKAT DAERAH
BUKU PENGGUNAAN KEUANGAN-APBD SEMESTA	SURAT PERNYATAAN BENDESA ADAT
BUKU PENGGUNAAN SISA DANA DAN JASA GIRO	SURAT PENGANTAR LAPORAN PERTANGGUNGJAWABAN
RINCIAN PENGGUNAAN KEUANGAN-DESA ADAT	BUKTI PENGELUARAN

Fig. 1 Application menu

The indigenous village information forms contained information about indigenous village identity, general accounting information, and management. The indigenous village information form is in Fig. 2.

INFORMASI UMUM DESA ADAT "RAHAYU"	
Identitas Desa Adat	
Nama	DESA ADAT "RAHAYU"
Alamat	Jl. Ajeg Bali
Informasi Akuntansi	
Tahun Anggaran	Tahun Anggaran 2023
Per Anggaran	31 Desember 2023
Mata uang Pelaporan	(dalam rupiah)
Informasi Prajuru	
Bendesa Adat	
Penyarikan	

Fig. 2 Input information about indigenous village identity

The account form contained information about the account and the balance of income and expenses. The account form is in Fig. 3.

APB-DA	
NO.:	1
URAIAN:	Pendapatan Desa Adat
JUMLAH:	

1 of 88

New

Delete

Restore

Find Prev

Find Next

Criteria

Close

Fig. 3 Account and account balance

The form of the indigenous village's annual financial plan sourced from the universal planned APBD is in Fig.4.

The screenshot shows a software window titled "APBDS-DA" with a close button (X) and a help button (?). The main area contains three input fields: "NQMOR:" with the value "2", "URAIAN:" with the text "Belanja Desa Adat", and "JUMLAH:" which is empty. To the right is a sidebar with a scroll bar and buttons: "1 of 57", "New", "Delete", "Restore", "Find Prev", "Find Next", "Criteria", and "Close".

Fig. 4Financial plan sourced from the universal planned APBD

The form of the book for the realization of the indigenous village income and expenditure budget is in Fig. 5.

The screenshot shows a software window titled "BUKU APB" with a close button (X) and a help button (?). The main area contains six input fields: "TANGGAL:" with "1/1/2023", "BUKTI:" with "1", "NQMOR:" with "2122", "PROGRAM/KEGIATAN:" with "Biaya transportasi/perjalanan", "RINCIAN PENGGUNAAN:" which is empty, and "JUMLAH:" with "1000000". To the right is a sidebar with a scroll bar and buttons: "1 of 4", "New", "Delete", "Restore", "Find Prev", "Find Next", "Criteria", and "Close".

Fig. 5 Input book for realization of indigenous village income and expenditure budget

The form of the book for the use of the annual indigenous village budget sourced from the planned universal APBD is in Fig. 6.

The screenshot shows a software window titled "BUKU APBDS" with a close button (X) and a help button (?). The main area contains six input fields: "TANGGAL:" with "1/1/2023", "BUKTI:" with "1", "NQMOR:" with "2134", "PROGRAM/KEGIATAN:" with "Biaya Operasional penyelesaian perkara adat/w", "RINCIAN PENGGUNAAN:" which is empty, and "JUMLAH:" with "2000000". To the right is a sidebar with a scroll bar and buttons: "1 of 3", "New", "Delete", "Restore", "Find Prev", "Find Next", "Criteria", and "Close".

Fig. 6 Budget usage book input

The reports produced by the application include details of the use of the indigenous village income and expenditure budget, details of the use of the annual indigenous village budget sourced from the universal plan, reports on the

realization of the use of the indigenous village budget, realization reports of the use of the annual indigenous village budget sourced from the planned universal APBD, reports on the use of the remaining budget, and other application outputs in the form of letters relating to reporting of indigenous village income and expenditure.

Applications created based on spreadsheets need to be asses for feasibility before use. The testing includes technical and operational aspects [21], [22], [23]. Perceived usefulness and ease of use are the main elements of the TAM (Technology Acceptance Model) model. Perceived usefulness and ease of use will influence users' decisions about using new software[24]. Usability and ease of use are the main determinants of usage decisions[25]. Before use, financial reporting applications as a supplement to financial information system needs to be assessed for their technical and operational feasibility so that the application is valid for use in real situations. The assessment of financial reporting applications as a supplement to the financial information system of indigenous villages includes technical and operational feasibility. Technical feasibility includes hardware and operating system support for applications, simplicity, and ease of use of applications. Operational feasibility includes the user's ability to use the application, the application's ability to produce the required information and application control. The assessment of technical and operational aspects results is in Table 2 and Table 3.

Table 2 Technical Aspect Assessment Results

No.	Statement	SD	D	A	SA	%
Hardware and operating system capabilities						
1.	The CPU (<i>Central Processing Unit</i>) can respond to applications quickly.	0	0	8	7	86.7%
2.	The operating system supports the application.	0	0	7	8	88.3%
Simplicity and ease of use						
3.	Easy to learn application.	0	2	10	3	76.7%
4.	Easy to use application.	0	0	12	3	80.0%
5.	The application provides a guiding dialog for application users.	0	2	12	1	73.3%

Source: Data Processed

Table 2 shows that the majority of respondents agreed or strongly agreed that the hardware and operating system were able to support and respond to applications quickly. The financial reporting applications as a supplement to the financial information system of the indigenous village are stated to be simple and easy to use. The financial reporting applications as a supplement to the financial information system of the indigenous villages have met technical feasibility with an average percentage greater than 63 percent. Hardware and operating systems can support the financial reporting applications as a supplement to the financial information system of the indigenous village. The financial reporting applications as a supplement to the financial information system of the indigenous village of the indigenous village are simple and easy to use. The financial reporting applications as a supplement to the financial information system of the indigenous villages are easy to learn and use, as well as provide a guiding dialogue for the user.

Table 3 shows that the majority of respondents stated that they could use financial reporting applications as a supplement to financial information systems, and respondents could overcome the difficulties they faced when using the application themselves. Respondents mostly agree or strongly agree that the application can produce information as needed. Application has application control. The financial reporting applications as a supplement to the financial information system of the indigenous village have met operational feasibility with an average percentage greater than 63 percent. Users can use the application and overcome the difficulties they face when using the application themselves. The financial reporting applications as a supplement to the financial information system of the indigenous villages can produce the detailed information needed. The financial reporting applications as a supplement to the financial information system of the indigenous villages have application control. The financial reporting applications as a supplement to the financial information system of the indigenous villages have met technical and operational feasibility. Applications that meet technical and operational feasibility will be valid for use in real situations. Applications with adequate technical and operational feasibility will be more easily accepted, so that they can increase intentions to use the application and satisfaction in using the application. According to the TAM (Technology

Acceptance Model) model, perceived usefulness and ease of use will influence users' decisions about using new software [24]. Usability and ease of use are the main determinants of usage decisions [25].

Table 3 Results of Operational Aspect Assessment

No.	Statement	SD	D	A	SA	%
Users are able to use the application						
1.	Users can quickly use the application.	0	1	10	4	80.0%
2.	Users can overcome the difficulties of using the application on their own.	0	1	9	5	81.7%
The application is able to generate the necessary information						
3.	The application can generate the necessary reports.	0	0	12	3	80.0%
4.	The application can generate detailed information.	0	0	12	3	80.0%
6.	Applications can generate information in printed form.	0	2	12	1	73.3%
Application cycle accounting has application control						
7.	The application has sufficient passwords.	0	1	10	4	80.0%
8.	The application has application control.	0	1	9	5	81.7%

Source: Data Processed

V. CONCLUSION

Based on the results and discussion, it can be concluded that the financial reporting applications as a supplement to the financial information system of the indigenous village include input, process, and output of financial reporting. An assessment of the financial reporting applications as a supplement to the financial information system of indigenous villages shows that the application meets technical feasibility. Hardware and operating systems can support the financial reporting application to support indigenous village financial reporting. The financial reporting applications as a supplement to the financial information system of the indigenous villages are simple and easy to use. The financial reporting applications as a supplement to the financial information system of the indigenous villages are easy to learn and use, as well as provide a guiding dialogue for the user. An assessment of the financial reporting applications as a supplement to the financial information system of indigenous villages also shows that the application meets operational feasibility. Users can use the application and overcome the difficulties they face when using the application themselves. The financial reporting applications as a supplement to the financial information system of indigenous villages can produce the detailed information needed. The financial reporting applications as a supplement to the financial information system of the indigenous villages have application control.

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