THE ROLE OF PERCEIVED VALUE, SWITCHING COST, AND SELF-EFFICACY FOR CHANGE TOWARD USER RESISTANCE OF PARISH ACCOUNTING SOFTWARE

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Abstract. . In changing an information system from the old to the new one, there will be two possible responses from the end user, which are acceptance or resistance. The challenge faced by an organization in the implementation of the new information system is the user resistance. In the status quo bias perspective, end users will tend to maintain the current situation rather than follow the changes. This study aims to analyze user resistance in the implementation of new parish accounting software built using Microsoft Access moving from that previously built using Microsoft Excel. This study wants to examine the role of perceived value, switching costs, and self-efficacy for change toward user resistance of the parish accounting software.

This research is empirical conducted in 34 Parishes in Yogyakarta Episcopal Vicariate, a geographic area of Catholic Church under the Semarang Archdiocese covering the area of Yogyakarta Special Region Province. The end users of accounting software in each parish were chosen as sample. They can be treasurer or software operator or even staff who operating the software which mimicking the real decision maker to the software chosen for preparing the financial report in this religious organization. The instrument in this study is questionnaire with seven Likert scale. The data analysis technique used is multiple regression analysis.

The results of this study show that the perceived value can reduce user resistance, while switching costs have a positive influence toward user resistance. On the other hand, the self-efficacy for change variable does not have significant effect toward user resistance

Keywords: user resistance, parish accounting software, status quo bias

1. INTRODUCTION

The financial management of the Church certainly undergoes many changes, first the finance is managed manually, but over time, accounting information systems have developed and applied to replace the manual system. In applying new technology or information systems, of course it does not always run smoothly, there will certainly be many challenges that arise. One of the challenges that arises is the resistance of users, both individual and group resistance. User resistance usually arises when the user is comfortable and familiar with the old system so that it refuses to even resist the existence of a new system implementation. The existence of user resistance will hinder the implementation of new information systems and even cause failure in the implementation of the new system.

This study intends to examine the user's resistance to the changes in the Pariah accounting system from the Microsoft Excel-based accounting information system to the Microsoft Access accounting information system. The Archdiocese of Semarang since 2018 has wanted all Parish Churches in

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the Archdiocese of Semarang to use parish-based accounting software based on Microsoft Access (previously based on Microsoft Excel) in managing the Parish Church's finances, not least in the DIY Vicinity. But there are still a number of Parish Churches that have not used the Microsoft Access-based parish accounting software themselves and prefer to use the previous system, Microsoft Excel. Even though the Archdiocese Accounting Team of Semarang has been training the Yogyakarta Vicinity Parish Church regarding the use of the new parish accounting software, problems such as user resistance or rejection still occur.

Researchers want to analyze in depth about user resistance in the implementation of a new accounting system in the Parish Church of Yogyakarta. The researcher used the Status Quo Bias theory and acceptance theory to measure user resistance. The resistance behavior of users can explain using Status Quo Bias Theory. Status Quo Bias Theory aims to explain user preferences to maintain their current status or situation (Kim and Kankanhalli, 2009).

2. THE FOUNDATION OF THEORY AND DEVELOPMENT OF THE HYPOTHESIS

2.1. User Resistance

Resistance is defined as resistance to change. According to Kim and Kankanhalli (2009) user resistance is the behavior of user opposition to the implementation of new information systems. Resistance occurs when the user is comfortable with the current situation and rejects changes.

Resistance to a change can be defined as a behavior that opposes the existence of adverse changes and can be manifested openly or openly such as doing sabotage or resistance directly or in secret (Hirschheim and Newman, 1988).

User resistance can occur at each stage of the information system implementation cycle and can be realized at different levels. These steps include, among others, at the beginning of the system design phase, implementation phase, and operation stage

2.2. Status Quo Bias Theory

Status Quo Bias Theory aims to explain user preferences to maintain their current status or situation (Kim and Kankanhalli, 2009). In the status quo bias theory, individuals feel comfortable with the current situation and tend to maintain the current situation rather than follow a change.

Samuelson and Zeckhauser (1988) explain several reasons for the status quo in three categories namely rational decision making, cognition misperception, and psychological commitment.

2.3. TAM and TPB

Technological Acceptance Model (TAM) describes the factors that influence the acceptance of a technology. The purpose of TAM is to provide an explanation of the determinants of general computer acceptance, able to explain user behavior in various computing technologies both end users and population users (Davis, 1989).

According to the theory developed by Ajzen (1991), Theory of Planned Behavior (TPB) predicts that planned behavior is determined by behavioral intentions which are largely influenced by the first is attitudes toward behavior (attitude toward the behavior) and refers to the extent to which a person have an evaluation or assessment that is beneficial or unfavorable from the intended

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behavior. The second predictor is a social factor called subjective norms, which refers to perceived social pressure to do or not conduct a behavior.

The third predictor of intention is the perceived behavioral control level, referring to the ease or difficulty perceived in carrying out behavior and is assumed to reflect past experiences and anticipated obstacles and obstacles.
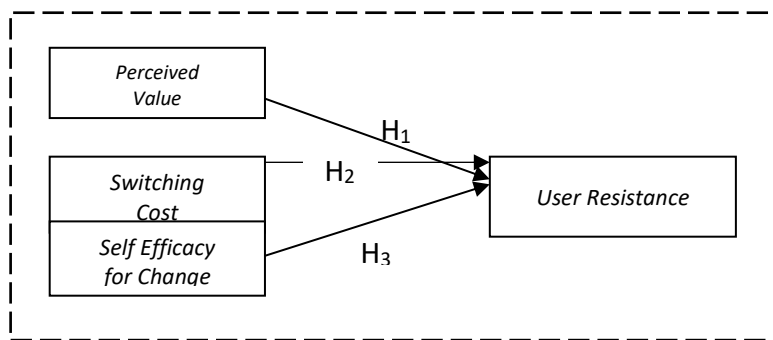
2.4. Research Design

Figure I. Framework Design

Figure 1 shows the relationship between each independent variable (perceived value, switching cost, and self efficacy for change) to the dependent variable (user resistance) which is reflected in three hypotheses namely H1, H2, H3.

2.5. Hypothesis Development

1. Effect of perceived value toward user resistance

Kim and Kankanhalli (2009) define perceived value as a net benefit perceived as related to changes in new information systems. Suhendro et al (2015) explained that individuals tend to maximize their interests when making a decision whether a new change has benefits that are greater than the costs incurred, if perceived value of the perceived benefits is greater then individuals tend to be able to accept changes that is. But if the perceived value of individuals is smaller than the costs incurred, there will be resistance or resistance to these changes. Previous research (Kim and Kankanhalii 2009 and Suhendro et al, 2015) show evidence that perceived value can reduce user resistance. Based on the explanation above, the researcher proposed a hypothesis:

H1: Perceived value has a negative effect toward user resistance of parish accounting software

2. The effect of switching costs toward user resistance

Switching costs are the absence of benefits felt by users when making changes from the old system to the new information system (Suhendro et al, 2015). In the perspective of the status quo bias theory, individuals tend to maintain the current situation rather than accept changes. Switching costs can be in the form of expenses or costs that arise when a change occurs. If a change has a cost that is greater than the benefits felt by the individual, then the individual will maintain the current situation and will reject the change. From the explanation above, the researcher proposes a hypothesis:

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H2: Switching costs have a positive effect toward user resistance of the parish accounting software

3. Effect of Self Efficacy for Change toward user resistance

Self Efficacy for Change is defined as an individual's self-confidence in his own ability to be able to adapt to new situations (Kim and Kankanhalli, 2009). Each individual has different self-beliefs, individuals with high self-confidence to change (self efficacy for change) tend to accept a change as a challenge to face rather than a threat that must be avoided. If self confidence to change (self efficacy for change) is high, it will reduce the user's resistance to change. But conversely if the individual does not have self-confidence to change (self efficacy for change) it will encourage an attitude of rejection of a change. From the explanation above, the researcher proposes a hypothesis:

H3: Self-efficacy for Change has a negative effect toward user resistance of the parish accounting software

3. RESEARCH METHODS

3.1. Types of Research and Sample Selection

The type of research conducted was empirical conducted at 34 Parish Churches in the Kevikepan Yogyakarta. This research is a quantitative study using the survey method approach in data collection. The population of this study are all Yogyakarta Vicinity Parish Churches that have used Paroki accounting software either based on Microsoft Excel or Microsoft Access. The sample chosen in this study was accounting software users in 34 Parish Churches in the Kevikepan Yogyakarta. The sample in this study was taken using the total census / sampling method. Census or total sampling is a sample return technique where all members of the population are sampled all. The questionnaire was distributed to each study sample. The questionnaire in this study refers to the previous research questionnaire and adjusted based on the variables used in the study.

3.2. Research Variable

The variables in this study use independent variables (independent variables) and dependent variables (dependent variables). Independent variables in this study include Perceived Value, Switching Cost, and Self Efficacy for Change. While the dependent variable in this study is User Resistance. These variables are measured using a research instrument developed by Kim and Kankanhalli (2009). Measurement of variables in this study uses 7 Likert scales that measure attitudes that agree or disagree with certain subjects, objects or events.

3.3. Data Analysis Technique

The data analysis technique in this study uses multiple regression models. Testing the research instrument using validity test and data reliability test. Testing of classical assumptions includes normality, multicollinearity, and heteroscedasticity. After that, the last is a hypothesis test by entering the F test, R2 test, and t test.

4. RESEARCH RESULT

4.1. Description and Characteristics of Respondents

The questionnaire is distributed to end users of the parish accounting software in 34 Parish Churches, the end user includes operators, treasurers of the parish council, accounting team or staff of parish employees who operate the software. 38 questionnaires were distributed, questionnaires were carried out directly by meeting the respondent in question so that the return rate was perfect and the data was filled in completely. Of the 38 questionnaires distributed, the questionnaires returned were also 38 and the data in the questionnaire were filled in completely so that all the questionnaires could be processed 100%. Based on this, the researcher obtained respondent profile data which included gender, age, tenure, position in the parish, and the software used today as found in Table 1 below:

Table 1. Characteristics of Respondents

Description	Amount	Percentage (%)
Gender		
1. Male	19	50.0
2. Female	19	50.0
Total	38	100.0
Age		
1. < 25 years	0	0
2. 25 – 29 years	3	7.9
3. 30 – 34 years	4	10.5
4. 35 – 39 years	4	10.5
5. 40 – 44 years	11	28.9
6. > 44 years	16	42.1
Total	38	100.0
Tenure		
1. 0 – 3 years	20	52..6
2. 4 – 6 years	10	26.3
3. 7 – 9 years	5	13.2

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4. > 9 years	3	7.9
Total	38	100.0
Position in Parish		
1. Operator	15	39.5
2. Treasurer	22	57.9
3. Others	1	2.6
Total	38	100.0
Parish Accounting Software used		
1. Microsoft Excel	22	57.9
2. Microoft Access	16	42.1
3. Others	0	0
Total	38	100.0

Table 1 shows that there are 50% of male respondents and 50% of female respondents. The highest age of respondents is in the range of> 44 years which is equal to 42.1%. The position of respondents in the parish as users is mostly the treasurer of the parish council which is equal to 57.9%. The tenure of most respondents is in the range of 0-3 years which is as much as 52.6%, this happens because most of the respondents are treasurers of the parish council and the position is a fixed service (employee), so it always changes every period of office. The majority of Parish Churches in Yogyakarta's Kevikepan still use Microsoft Excel-based parish accounting software that is as much as 57.9%.

4. 2. Validity and Reliability Test

Validity shows how real a test measures what should be measured. Measurements are said to be valid if they measure their objectives real or true (Hartono, 2013). In the research questionnaire there were 14 questions. This test was conducted on 38 data samples with a degree of freedom = 38 - 2 = 36 and α (significance level) = 0.05. Then the r table value is obtained = 0.2709. If r count is obtained value greater than r table, the question is declared valid, but otherwise if the value of r calculated is smaller than r table then the question is declared invalid.

Table 2. Test Results for Validity of Research Variables

Questions	R Count	R Table	Description
Perceived Value (X1)			
X1.1	0,956	0,2709	Valid
X1.2	0,983	0,2709	Valid

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X1.3	0,969	0,2709	Valid
Switching Cost (X2)			
X2.1	0,618	0,2709	Valid
X2.2	0,783	0,2709	Valid
X2.3	0,800	0,2709	Valid
X2.4	0,712	0,2709	Valid
Self-Efficacy for Change (X3)			
X3.1	0,872	0,2709	Valid
X3.2	0,844	0,2709	Valid
X3.3	0,925	0,2709	Valid
User Resistance (Y)			
Y1	0,945	0,2709	Valid
Y2	0,959	0,2709	Valid
Y3	0,947	0,2709	Valid
Y4	0,951	0,2709	Valid

Reliability shows the accuracy and accuracy of measurements (Hartono, 2013). A measurement is said to be reliable or has reliability if it has a Cronbach Alpha value> 0.70. The results of the reliability testing of research variables can be seen in the following table:

Table 3. Research Variables Reliability Test Results

Variable	Amount of Questions	*Cronbach Alpha*	Description
Perceived Value	3	0,968	Reliabel
Switching Cost	4	0,701	Reliabel
Self-Efficacy for Change	3	0,848	Reliabel
User Resistance	4	0,963	Reliabel

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4.3. Classic Assumption Test

4.3.1.Normality Test

The purpose of the normality test is to find out whether the research data obtained is normally distributed or near normal using the Kolmogorov Smirnov test. A model is said to be normal if it has a significance value> 0.05.

Table 4. Normality Test Results

	Unstandarized Residual
N	38
Significance Value	0,854

Table 4 shows that the normality test results in a significance value of 0.854, so it can be stated that the research data are normally distributed because the significance is more than 0.05.

4.3.2. Multicollinearity Test

Multicollinearity test is used to find out the standard estimation error model in the study (Gunawan, 2016). Multicollinearity can be tested by benchmarking the VIF and Tolerance values. If the VIF value is <10 and the Tolerance value is> 0.10 then the model is declared free from multicollinearity cases.

Table 5. Multicollinearity Test Results

Research Variable	Tolerance	VIF
Perceived Value	0,659	1,518
Switching Cost	0,907	1,102
Self-Efficacy for Change	0,664	1,507

Table 5 shows that the Tolerance value of each independent variable> 0.10 and the VIF value <10, it can be stated that the model in this study is free from multicollinearity.

4.3.3. Heteroscedasticity Test

Heteroscedasticity test aims to test whether in the regression model there is an inequality of variance from the residual one observation to another observation (Ghozali, 2006). The heteroscedasticity test in this study used the Glejser test. If the significance value between variables> 0.05 then there is no problem with heteroscedasticity.

Table 6. Heteroscedasticity Test Results

Research Variable	Significance Value
Perceived Value	0,354

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Switching Cost	0,338
Self-Efficacy for Change	0,339

From Table 6 it can be seen that the results of the heteroscedasticity test show the significance value of the independent variable> 0.05. So

it can be stated that the model in this study is free from the problem of heteroscedasticity.

4.3.4. F Test

The F test aims to examine the effect of all independent variables together on the dependent variable. F test is done by comparing F count with F table, if F count> F table then there is an effect of variable X simultaneously on variable Y. In addition, it can be seen also by comparison of significance values, if the significance value is <0.05 then there is influence variable X simultaneously on variable Y. The value of F table can be found in the distribution of F table values with a significance of 5% using the formula F table = (k; nk) where k is the number of independent variables and n is the amount of data. In this study, F table = (3; 35), then the number is searched for in the distribution of F table and the value of F table = 2.87 is obtained.

Table 7. F Test Results

Independen Variable	F Table	F Count	Significance Value
Perceived Value Switching Cost Self-Efficacy for Change	2,87	13,977	0,000

Table 7 shows that there are simultaneous effects of independent variables on the dependent variable, namely user resistance, because F count is 13.977> F table 2.87 and a significance value of 0.000 <0.05.

4.3.5. R2 Test

The coefficient of determination test (R^2) aims to see how much influence the independent variables stimulatively contribute to the dependent variable.

Table 8. R^2 Test Result

Model	R	R Square	Adjusted R Square
1	0,743	0,552	0,513

From Table 8 it is known that the coefficient of determination (R2) is equal to 0.552 or equal to 55.2%, this number implies that the independent variables of perceived value, switching cost, and self-confidence to change have an influence on the dependent variable that is user resistance of 55

, 2%, while for the rest, 44.8% (100% - 55.2%) is influenced by other variables outside the regression equation model of this study.

4.3.6. t Test

The t test aims to see how far an independent variable individually influences the variation of the dependent variable (Ghozali, 2013). The t test is done by comparing the significance values. If the significance value is <0.05, there is an influence of the independent variable on the dependent variable, whereas if the significance value is> 0.05 then there is no effect of the independent variable on the dependent variable.

Table 9. t Test Result

Independen Variable	Koefisien Regretion (B)	Significance Value
Perceived Value	-0,504	0,001
Switching Cost	0,357	0,006
Self-Efficacy for Change	-0,116	0,479

Dependen Variable: User Resistance

Table 9 shows that the perceived value variable and switching cost affect the dependent variable, which is user resistance because the significance value is <0.05. Whereas for the self-confidence variable to change does not have an influence on the user resistance variable because the significance value is> 0.05.

Hypothesis 1 examines the effect of perceived value on user resistance. If the perceived value is high, then the user's resistance becomes low or in other words the perceived value can reduce the user's resistance. The test results show that the significance value is 0.001 <0.05, while the regression coefficient value is negative which is -0.504 which indicates that the direction of influence of the perceived value of user resistance is negative. Thus, hypothesis 1 is accepted, which means that perceived value negatively affects user resistance. The results of this study support the research conducted by Kim and Kankanhalli (2009), Putritama (2010) and Suhendro et al (2015) that perceived value can reduce user resistance. This shows that every time a change occurs in a new situation, the user will see a comparison of the benefits and costs felt by the change. In this case, the end user (end user) accounting parish software will be resistant to changes in Microsoft Access-based software if the perceived benefits of the software are less or no better than when using Microsoft Excel. This is possible because Microsoft Excel-based parish accounting software is perceived to be simpler and easier, besides that the background of most end-user parish accounting software is not from the financial sector, so using Microsoft Access-based accounting software is difficult so when making changes using software Microsoft Access based accounting is considered to produce less benefits than when using accounting software based on Microsoft Excel. So users prefer to use sotware which is more simple and easy because the benefits felt are the same.

Hypothesis 2 examines the effect of switching costs on user resistance. If switching costs are high, the resistance of users to change is also high, in other words switching costs have a positive effect on user resistance. The test results show that the significance value is 0.006 <0.05, while the regression coefficient value is positive, which is 0.357 which indicates that the direction of the

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effect of switching cost on user resistance is positive. Thus, hypothesis 2 is accepted, which means that switching costs have a positive effect on user resistance. The results of this study support the research of Kim and Kankanhalli (2009). Switching costs can be classified into several categories, one of which is transition costs, namely procedural costs that involve spending time and effort due to a transition (Kim, 2011). In terms of changing the use of Microsoft Excel-based parish accounting software to Microsoft Access, it requires a lot of time and effort from end users to learn about the new software. While most of the software users are treasurers of the parish council whose position is a voluntary service and not their main job. Then it will require a lot of energy, time and more effort to make changes because end users must learn the software from the beginning again. In the perspective of Status Quo Bias, individuals tend to be comfortable with the current situation and will defend it and reject any change. Because more time and energy must be spent to switch to new software, it will influence the decision to reject the software changes, the majority of users of parish accounting software are resistant to the new parish accounting software and choose to use software that is based on Microsoft Excel.

Hypothesis 3 examines the effect of self-confidence to change against user resistance. If individuals have high self-confidence to change, then user resistance becomes low or in other words self-confidence to change can reduce user resistance. The test results show that the significance value is 0.479> 0.05, while the regression coefficient value is negative, which is -0.116 which indicates that the direction of the influence of self-confidence to change against user resistance is negative. Although the direction of the negative regression coefficient, but not significant at the level of 5%, thus hypothesis 3 is rejected, which means that self-confidence to change does not affect the user's resistance. The results of this study support the research of Kim and Kankanhalli (2009) and Suhendro et al (2015) that self-confidence to change has no effect on user resistance. Self Efficacy for Change is defined as an individual's self-confidence in his own ability to be able to adapt to new situations (Kim and Kankanhalli, 2009). Based on the results of the study, most users of the parish accounting software have self-confidence that they have sufficient abilities and skills to make changes to Microsoft Access. However, this does not have an influence on user resistance, this may occur because users still consider other factors such as the amount of energy and time that must be spent to make changes and maybe users already feel comfortable with their current situation by using Microsoft Excel.

5. CONCLUSION

Based on the results of data analysis and discussion, it can be concluded that perceived value negatively affects user resistance, switching costs have a positive effect on user resistance, and self-confidence to change does not affect the resistance of users of parish accounting software.

This study has several limitations, among others, this study only examines the phenomenon of user resistance in the early stages of accounting information system implementation, where accounting information systems have not been implemented perfectly, besides this research is only limited to accounting software users in 34 Parish Churches in Kevikepan DIY with each Parish has only 1 to 2 users.

Some suggestions for further research include further research should be conducted at the stage when the application of the accounting information system has been perfect where all the Parish Churches in the DIY Kevikepan have implemented Microsoft Access accounting software and have implemented it for a long time, besides further research should expand research sample by conducting research not only in DIY Kevikepan but throughout the kevikepan found in the archdiocese of Semarang.

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