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
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Title and Abstract

Title	Effectiveness of accrual basis accounting system in state budget and treasury system in TAM 3 framework
Abstract	<p>Purpose - This study establishes a basic theoretical model developed using Technology Acceptance Model (TAM 3) with several critical factors on the effectiveness of accrual basis accounting systems in the State Budget and the Treasury System.</p> <p>Method - This basic research uses a causal model with primary data collected quantitatively and presented descriptively. The study population was users of the State Budget and Treasury System in the Regional Office V of Jambi Province using the convenience sampling method.</p> <p>Result - The results of this study stated that all TAM variables were correlated with each other and TAM 3 variables were correlated with the effectiveness of the accrual-based accounting system in SPAN. It was proven that there was a significant relationship between all variables. However, the accrual-based accounting system in SPAN practically does not provide convenience and tends to have low intensity of use and low effectiveness.</p> <p>Implication - The result of this research states that all variables of TAM are correlated to each other and TAM 3 variables are correlated to the effectiveness of accrual basis accounting system in SPAN.</p> <p>Originality - This study focuses on the effectiveness of accrual basis accounting system in State Budget and Treasury System: migration of the Indonesian Islamic banking system of BSI.</p>

Indexing

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#10896 Review

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Submission

Authors	Ratih Kusumastuti, Derist Touriano, Sry Rosita, Raja Sharah Patricia ✉ (https://journal.walisongo.ac.id/index.php/jiafr/user/email?redirectUrl=https%3A%2F%2Fjournal.walisongo.ac.id%2Findex.php%2Fjiafr%2Fauthor%2FsubmissionReview%2F10896&to%5B%5D=%22Ratih%20Kusumastuti%22%20%3Cratihkusumastuti1979%40gmail.com%3E&to%5B%5D=%22Derist%20Touriano%22%20%3Cdtouriano%40gmail.com%3E&to%5B%5D=%22Sry%20Rosita%22%20%3Csry_rosita%40unja.ac.id%3E&to%5B%5D=%22Raja%20Sharah%20Patricia%22%20%3Craja.sharah%40gmail.com%3E&subject=Effectiveness%20of%20accrual%20basis%20accounting%20system%20in%20state%20budget%20and%20treasury%20system%20in%20TAM%203%20framework&articleId=10896)
Title	Effectiveness of accrual basis accounting system in state budget and treasury system in TAM 3 framework
Section	Articles
Editor	Badingatus Solikhah ✉ (https://journal.walisongo.ac.id/index.php/jiafr/user/email?redirectUrl=https%3A%2F%2Fjournal.walisongo.ac.id%2Findex.php%2Fjiafr%2Fauthor%2FsubmissionReview%2F10896&to%5B%5D=Badingatus%20Solikhah%20%3Cbadingatusbety%40mail.unnes.ac.id%3E&subject=Effectiveness%20of%20accrual%20basis%20accounting%20system%20in%20state%20budget%20and%20treasury%20system%20in%20TAM%203%20framework&articleId=10896)

Peer Review

Round 1

Review Version	10896-33204-2-RV.docx (https://journal.walisongo.ac.id/index.php/jiafr/author/downloadFile/10896/33204/2) 2022-03-16
Initiated	2022-03-16
Last modified	2022-03-27
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Editor Decision

Decision	Accept Submission 2022-06-27
Notify Editor	✉ (https://journal.walisongo.ac.id/index.php/jiafr/author/emailEditorDecisionComment?articleId=10896) Editor/Author Email Record (javascript:openComments('https://journal.walisongo.ac.id/index.php/jiafr/author/viewEditorDecisionComments/10896#8742')) ; 2022-06-27
Editor Version	None
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Submission

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2.	Author Copyedit	2022-06-27	2022-07-02	 2022-07-18
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