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User Acceptance of E-Kinerja for Employee Additional Income Policy: A TAM Study in Central Lombok

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Abstract. The increasing emphasis on professionalism, accountability, and performance management among State Civil Apparatus (ASN) has encouraged government institutions to adopt digital performance systems. This study examines user acceptance of the e-Kinerja application supporting the Employee Additional Income (TPP) policy at the Environmental Agency of Central Lombok Regency using the Technology Acceptance Model (TAM). A quantitative approach using Partial Least Squares Structural Equation Modeling (PLS-SEM) with SmartPLS 4.0.9.9 was applied to questionnaire data from 41 ASN employees. The model included Perceived Ease of Use (PEOU), Perceived Usefulness (PU), Attitude Toward Using (ATU), Behavioral Intention (BI), and Actual Use (AU), with AU measured through self-reported indicators rather than system-generated logs. The measurement model demonstrated satisfactory reliability and convergent validity, although several HTMT values exceeded the recommended threshold. Structurally, PEOU significantly affected PU ($\beta = 0.826$; $p < 0.001$), PU affected ATU ($\beta = 1.070$; $p < 0.001$), ATU affected BI ($\beta = 0.842$; $p < 0.001$), and BI affected AU ($\beta = 0.823$; $p < 0.001$), whereas PEOU did not significantly affect ATU ($\beta = -0.346$; $p = 0.212$). The model explained 68.2% of PU, 65.3% of ATU, 70.9% of BI, and 67.7% of AU. The findings indicate that e-Kinerja acceptance is primarily driven by perceived usefulness, attitudes, and behavioral intention. Practical improvements should emphasize TPP transparency, real-time feedback, data accuracy, simplified reporting, user training, and technical assistance to support adoption.

Keywords: Technology Acceptance Model; e-Kinerja; Employee Additional Income; PLS-SEM; Public Sector Information Systems

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1. INTRODUCTION

The increasing demand for professionalism, accountability, and high-quality public services has placed greater expectations on the performance of State Civil Apparatus (ASN), including Civil Servants (PNS) and Government Employees with Work Agreements (PPPK). In response to these challenges, Law Number 20 of 2023 concerning State Civil Apparatus employees to support effective and corruption-free governance [1]. One of the key factors in achieving these objectives is employee work discipline, as discipline directly influences organizational performance, service quality, and the achievement of governmental objectives [2]. In recent years, digital transformation has become one of the primary strategies for improving public-sector governance. Government institutions have increasingly adopted electronic performance management systems to strengthen transparency, accountability, administrative efficiency, and evidence-based decision making in public services [3], [4]

To strengthen employee discipline and performance, local governments have implemented the Employee Additional Income (TPP) policy as a performance-based incentive mechanism. Through this policy, employees receive additional compensation based on attendance records, work achievements, and compliance with organizational performance standards. Consequently, the accuracy and transparency of performance measurement become crucial because TPP calculations are directly linked to employees' recorded performance outcomes [5].

Along with the advancement of digital government initiatives, performance management within public institutions has increasingly relied on information technology. One of the systems implemented to support this objective is the e-Kinerja application, which is used to record, monitor, and evaluate employee performance electronically. The application serves as an official platform for documenting daily work activities, attendance, and performance achievements, which subsequently become the basis for evaluating employee performance and determining TPP allocations [6]. Despite these expected benefits, the implementation of electronic performance management systems in government institutions often encounters practical challenges, including inconsistent system utilization, limited digital literacy, resistance to technological change, and

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differences in employees' willingness to use mandatory digital applications. These issues may reduce the effectiveness of performance evaluation and limit the expected benefits of digital government initiatives [2], [7] Unlike conventional TAM studies that typically investigate voluntary technology adoption, this study examines user acceptance within a mandatory government environment where employees are required to use the e-Kinerja application regardless of their personal preferences. Furthermore, e-Kinerja is directly integrated with employee performance reporting and Employee Additional Income (TPP) calculation. Consequently, perceived usefulness is expected to play a more dominant role than perceived ease of use, making this context substantially different from general TAM applications. Therefore, the success of the system depends not only on its technical functionality but also on the extent to which users accept and utilize the technology effectively [8].

The Technology Acceptance Model (TAM) developed by Davis explains that user acceptance of information systems is primarily influenced by two key perceptions, namely Perceived Ease of Use (PEOU) and Perceived Usefulness (PU), which subsequently affect users' attitudes, intentions, and actual usage behavior [9]. Numerous studies have confirmed that these constructs play significant roles in shaping technology adoption across various organizational environments. In the context of public sector information systems, perceived usefulness is often considered a critical determinant because employees tend to evaluate whether the system contributes to improving work effectiveness, efficiency, and performance outcomes [10]. Several previous studies have investigated technology acceptance in government information systems and performance management applications. These studies generally reported that Perceived Usefulness (PU) and Perceived Ease of Use (PEOU) significantly influence users' behavioral intentions and technology adoption. However, most of these studies focused on voluntary information-system use or examined e-government applications that were not directly linked to employee performance evaluation and Employee Additional Income (TPP). Other studies have investigated the effectiveness of the Employee Additional Income (TPP) policy in improving employee discipline and performance, but they have generally examined technology acceptance and TPP implementation as separate research topics. Consequently, limited empirical evidence explains how employees accept a mandatory performance management system that directly determines Employee

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Additional Income (TPP) calculations and influences attitudes, behavioral intentions, and actual system usage. This unresolved issue constitutes the primary research gap addressed in the present study [11].

Consequently, there is still insufficient empirical evidence regarding how users' perceptions of e-Kinerja influence their attitudes, intentions, and actual system usage within a performance-based incentive environment. Preliminary observations conducted at the Environmental Agency of Central Lombok Regency indicate that the implementation of the e-Kinerja application has not yet achieved optimal outcomes. Several issues were identified, including delays in activity reporting, inconsistencies in daily performance documentation, varying levels of employee digital literacy, and limited understanding of performance indicators used within the system. These operational problems may reduce the accuracy of performance records used in Employee Additional Income (TPP) calculations and potentially affect employees' perceptions of fairness, transparency, and accountability in the performance evaluation process. Such findings suggest the existence of a gap between the intended objectives of the e-Kinerja system and the level of user acceptance among employees. Based on these considerations, this study aims to analyze user acceptance of the e-Kinerja application in supporting the implementation of the Employee Additional Income (TPP) policy at the Environmental Agency of Central Lombok Regency using the Technology Acceptance Model (TAM)[12].

Specifically, this study examines the relationships among Perceived Ease of Use, Perceived Usefulness, Attitude Toward Using, Behavioral Intention, and Actual Use in explaining employees' acceptance of the mandatory e-Kinerja application. This study contributes to the literature in three ways. First, it extends the application of the Technology Acceptance Model (TAM) to a mandatory government information system integrated with Employee Additional Income (TPP). Second, it provides empirical evidence regarding technology acceptance in a performance-based incentive environment, which has received limited attention in previous studies. Third, the findings offer practical recommendations for government institutions and system developers to improve employee performance management, transparency, and digital public services.

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2. METHOD

2.1. Research Stages

This study was conducted through a series of systematic stages to ensure a structured and comprehensive research process. The research began with problem identification based on preliminary observations at the Environmental Agency of Central Lombok Regency, the implementation of the e-Kinerja application has not been fully optimal. Several employees experienced delays in submitting daily activity reports, work activities were not always documented consistently, and differences in digital literacy and understanding of performance indicators affected the completeness of performance reporting[13].

Based on the Technology Acceptance Model (TAM), a conceptual framework and five research hypotheses (H1–H5) were developed. The proposed model positions Attitude Toward Using (ATU) as a mediating variable that connects users' perceptions with their behavioral intention and actual system usage. The conceptual framework then served as the basis for developing the research instrument and questionnaire[14]. Data collection was carried out through observation, interviews, and questionnaire distribution to ASN employees who actively use the e-Kinerja application at the Environmental Agency of Central Lombok Regency.

Prior to completing the questionnaire, respondents were informed about the objectives of the study and voluntarily agreed to participate. Before completing the questionnaire, all respondents were informed about the purpose of the study and provided informed consent to participate voluntarily. Their responses remained anonymous, no personal identifying information was collected, and the data were used solely for academic research purposes. Research permission was obtained from the Environmental Agency of Central Lombok Regency before data collection. The questionnaire was translated into Indonesian and adapted from the original TAM instrument developed by Davis (1989). The translated version was reviewed by two academic supervisors to ensure linguistic clarity, content validity, and suitability for the e-Kinerja application context. Minor wording modifications were made while preserving the original theoretical meaning of each construct. Revisions were made based on their feedback before the questionnaire was

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distributed to respondents. SmartPLS version 4.0.9.9 was used for data analysis. Bootstrapping was performed using 5,000 bootstrap subsamples with a significance level of 5%. The collected data were analyzed using the Partial Least Squares Structural Equation Modeling (PLS-SEM) approach with SmartPLS software. The analysis consisted of measurement model evaluation (outer model) and structural model evaluation (inner model)[15]. Hypothesis testing was performed using the bootstrapping procedure to assess the significance of the relationships among constructs.

As illustrated in Figure 1, the research was conducted through nine sequential stages. The first stage involved problem identification by examining issues related to user acceptance of the e-Kinerja application in supporting the Employee Additional Income (TPP) policy. The second stage consisted of a literature review to establish the theoretical foundation and identify research gaps from previous studies. Based on this review, the Technology Acceptance Model (TAM) was adopted to develop the research model and formulate five hypotheses (H1–H5). Subsequently, the research instrument was designed by adapting questionnaire indicators from the TAM constructs, namely Perceived Ease of Use (PEOU), Perceived Usefulness (PU), Attitude Toward Using (ATU), Behavioral Intention (BI), and Actual Use (AU). Data were then collected through observation, interviews, and questionnaire distribution to employees of the Environmental Agency of Central Lombok Regency.

The collected data were analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM), including measurement model evaluation (outer model), structural model evaluation (inner model), and hypothesis testing using the bootstrapping procedure. Finally, the research findings were interpreted and discussed before drawing conclusions and providing practical recommendations for improving the implementation of the e-Kinerja application and the Employee Additional Income (TPP) policy[16].

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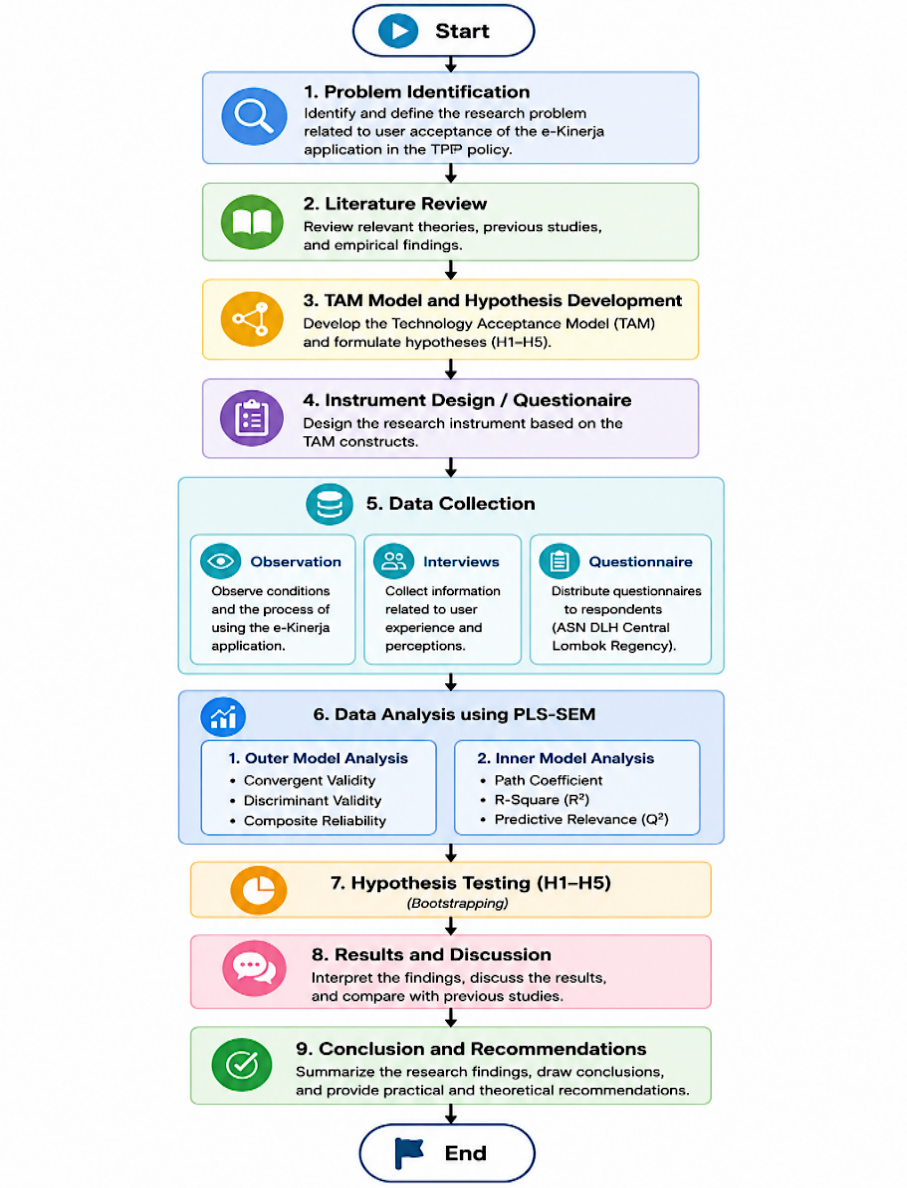

Figure 1. Research Stages

2.2. Conceptual Framework

The conceptual framework employed in this study is presented in Figure 2. The model was adapted from the Technology Acceptance Model (TAM) proposed by Davis and has been widely used to explain user acceptance of information systems. In this study, Perceived Ease of Use (PEOU) and Perceived Usefulness (PU) represent users' cognitive perceptions toward the e-Kinerja application[17]. These perceptions influence Attitude Toward Using (ATU), which functions as a mediating variable between user perceptions and Behavioral Intention (BI). Subsequently, Behavioral Intention affects Actual Use (AU),

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representing the actual utilization of the e-Kinerja application in daily work activities . The study adopts the original TAM structure and focuses on the indirect influence of Perceived Ease of Use and Perceived Usefulness through Attitude Toward Using[18]. In this study, Attitude Toward Using (ATU) was specified as a full mediator between users' perceptions (PEOU and PU) and Behavioral Intention (BI). Therefore, no direct paths from Perceived Ease of Use or Perceived Usefulness to Behavioral Intention were included in the proposed structural model. This specification follows the original Technology Acceptance Model (TAM) proposed by Davis (1989). Therefore, direct relationships between Perceived Ease of Use and Behavioral Intention, as well as Perceived Usefulness and Behavioral Intention, were not included in the proposed model. This approach was chosen to maintain consistency with the original TAM framework and to emphasize the mediating role of attitude in explaining user acceptance behavior.[19]

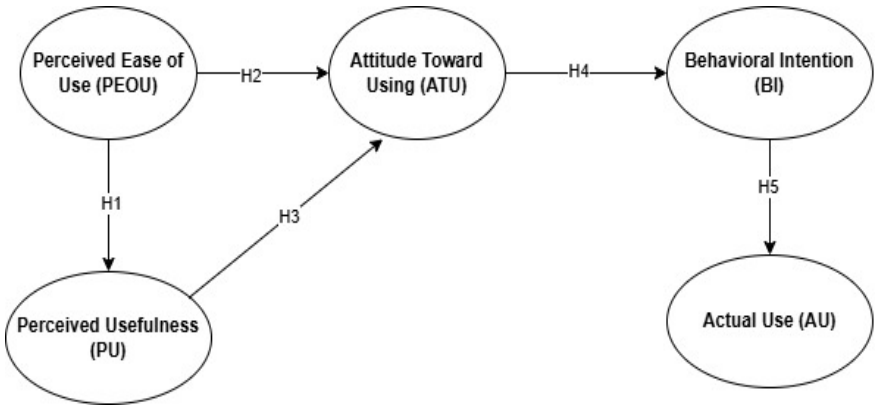

Figure 2. Conceptual Framework of the Research

Research Hypotheses:

H1: Perceived Ease of Use (PEOU) positively influences Perceived Usefulness (PU)

Perceived Ease of Use refers to the degree to which individuals believe that using a system requires minimal effort. In the context of the e-Kinerja application, users who perceive the system as easy to learn and operate are more likely to recognize its usefulness in supporting their work activities. Previous studies have consistently demonstrated that ease of use contributes positively to perceived usefulness because users can utilize system features more effectively[20].

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H2: Perceived Ease of Use (PEOU) positively influences Attitude Toward Using (ATU)

Ease of use is considered an important factor in shaping users' attitudes toward information technology. Systems that are easy to understand and operate tend to reduce complexity and increase user comfort, thereby encouraging more positive attitudes toward system utilization[21].

H3: Perceived Usefulness (PU) positively influences Attitude Toward Using (ATU)

Perceived Usefulness represents the extent to which users believe that a system can improve job performance. In the e-Kinerja environment, perceived usefulness may include improved performance monitoring, easier administrative reporting, enhanced transparency, and more accurate performance evaluation[4]. Users who perceive greater benefits from the system are expected to develop more favorable attitudes toward its use.

H4: Attitude Toward Using (ATU) positively influences Behavioral Intention (BI)

Attitude Toward Using reflects users' positive or negative evaluations of a system. According to TAM, positive attitudes contribute significantly to the formation of behavioral intention. Therefore, users with favorable attitudes toward the e-Kinerja application are expected to demonstrate stronger intentions to continue using the system[22],[23]

H5: Behavioral Intention (BI) positively influences Actual Use (AU)

Behavioral Intention refers to the willingness of users to utilize a particular technology. Within TAM, behavioral intention is considered the most direct predictor of actual system usage behavior. Consequently, stronger intentions to use the e-Kinerja application are expected to result in higher levels of actual system utilization among ASN employees[24].

2.3 Population, Sample, and Measurement Scale

The population of this study consisted of 188 State Civil Apparatus (ASN) employees working at the Environmental Agency of Central Lombok Regency, comprising 60 Civil Servants (PNS), 10 full-time Government Employees with Work Agreements (PPPK), and 118 part-time PPPK employees. A purposive sampling technique was employed to select respondents who actively used the e-Kinerja application, were directly involved in the

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implementation of the Employee Additional Income (TPP) policy, and had experience using the system in their daily work activities. Based on these criteria, 41 respondents participated in the study. The sample size also exceeded the minimum requirement based on the 10-times rule commonly applied in PLS-SEM analysis. Since the largest number of structural paths directed toward a single endogenous construct was two, a minimum sample size of 20 respondents was required [25]. Therefore, the final sample of 41 respondents was considered adequate for the analysis. The questionnaire survey commenced on 22 April 2026.

The demographic characteristics of the respondents are presented in **Table 1**. Of the 41 respondents, 23 (56.1%) were female and 18 (43.9%) were male, indicating a relatively balanced gender distribution with a slightly higher proportion of female employees. Based on employment status, part-time Government Employees with Work Agreements (PPPK) constituted the largest group, with 25 respondents (61.0%), followed by Civil Servants (PNS) with 10 respondents (24.4%) and full-time PPPK employees with 6 respondents (14.6%). This distribution indicates that part-time PPPK employees represented the majority of e-Kinerja users included in the study. In terms of work units, most respondents were assigned to divisions (*Bidang*), accounting for 30 respondents (73.2%). Seven respondents (17.1%) were assigned to supervisory units (*Pengamat*), while four respondents (9.8%) worked in Technical Implementation Units (UPT). These findings show that the sample was dominated by employees working in divisional units, where administrative activities and performance reporting are closely associated with the use of the e-Kinerja application.

Respondents were also classified according to the Indonesian civil service rank and grade system. The categories presented in Table 1 include Grade I (*Golongan I*), Grade II (*Golongan II*), Grade III (*Golongan III*), and Grade IV (*Golongan IV*), together with their respective official rank classifications, such as *Juru Muda*, *Pengatur Muda*, *Penata Muda*, and *Pembina*. The official Indonesian rank titles were retained because they represent formal administrative classifications within Indonesia's civil service system [26]. However, the frequency distribution of the rank categories should be verified against the total sample of 41 respondents before final reporting to ensure consistency between the table and the respondent profile. Overall, the respondent characteristics indicate that the

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study primarily involved employees who were directly engaged in administrative, operational, and performance-reporting activities within the Environmental Agency of Central Lombok Regency. The predominance of part-time PPPK employees and respondents assigned to divisional units provides a relevant user profile for evaluating acceptance of the e-Kinerja application in the context of Employee Additional Income (TPP) implementation.

Respondents' perceptions were measured using a five-point Likert scale ranging from 1 ("Strongly Disagree") to 5 ("Strongly Agree"). Questionnaire items measuring Perceived Ease of Use (PEOU), Perceived Usefulness (PU), Attitude Toward Using (ATU), and Behavioral Intention (BI) were adapted from Davis (1989). The Actual Use (AU) indicators were adapted from previous TAM studies involving mandatory information systems and were modified to fit the e-Kinerja context. Accordingly, AU was measured using self-reported questionnaire indicators and therefore represents respondents' perceived usage behavior rather than objectively recorded system usage.

The questionnaire was translated into Indonesian and reviewed by two academic supervisors to ensure the appropriateness and clarity of the measurement items. Several statements were contextually adjusted to reflect the e-Kinerja environment while retaining the original theoretical meaning of the TAM constructs. The instrument was subsequently used to quantitatively assess employees' perceptions and acceptance of the e-Kinerja application in supporting the implementation of the Employee Additional Income (TPP) policy [27].

Table 1. Respondent Data

Variable	Category	Frequency
Gender	Female	23
	Male	18
Employment Status	Civil Servant (PNS)	10
	Full-Time Government Employee with Employment Agreement (PPPK)	6
	Part-Time Government Employee with Employment Agreement (PPPK)	25

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Variable	Category	Frequency
Work Unit	Division (*Bidang*)	30
	Technical Implementation Unit (UPT)	4
	Monitoring Unit (*Pengamat*)	7
Civil Service Grade I	I/a – *Juru Muda*	13
	I/b – *Juru Muda Tingkat I*	3
	I/c – *Juru*	4
	I/d – *Juru Tingkat I*	0
Civil Service Grade II	II/a – *Pengatur Muda*	11
	II/b – *Pengatur Muda Tingkat I*	3
	II/c – *Pengatur*	4
	II/d – *Pengatur Tingkat I*	0
Civil Service Grade III	III/a – *Penata Muda*	14
	III/b – *Penata Muda Tingkat I*	4
	III/c – *Penata*	3
	III/d – *Penata Tingkat I*	0
Civil Service Grade IV	IV/a – *Pembina*	13
	IV/b – *Pembina Tingkat I*	5
	IV/c – *Pembina Utama Muda*	1
	IV/d – *Pembina Utama Madya*	0
	IV/e – *Pembina Utama*	1

3. RESULTS AND DISCUSSION

3.1 Measurement Model

The measurement model was evaluated to assess the reliability and validity of the latent constructs before proceeding to the structural model analysis. Following the Partial Least Squares Structural Equation Modeling (PLS-SEM) approach, the evaluation comprised indicator reliability (outer loadings), convergent validity using Average Variance Extracted (AVE), internal consistency reliability using Cronbach's Alpha, rho_A, and Composite Reliability (CR), discriminant validity using the Fornell–Larcker criterion and the Heterotrait–Monotrait Ratio (HTMT), and collinearity assessment using the Variance

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Inflation Factor (VIF). The results of each assessment are presented in the following sections [7].

1) Convergent Validity and Indicator Quality

Convergent validity was first assessed by examining the outer loading values of each indicator on its corresponding latent construct. As shown in Table 2, all indicators demonstrated outer loading values above the recommended threshold of 0.70, ranging from 0.832 to 0.948. These findings indicate that each indicator has a strong relationship with its respective construct and adequately represents the dimensions of the Technology Acceptance Model (TAM), including Perceived Ease of Use (PEOU), Perceived Usefulness (PU), Attitude Toward Using (ATU), Behavioral Intention (BI), and Actual Use (AU) [28].

Table 2. Evaluation of Measurement Model

Variables	indicator	Code	Outer Loading
Perceived Ease of Use	Easy to learn	PEOU1	0.870
	Can be used without assistance	PEOU2	0.904
	Interface is easy to understand	PEOU3	0.863
	Data entry process is not difficult	PEOU4	0.832
Perceived Usefulness	Helps record work performance	PU1	0.904
	Improves work discipline	PU2	0.911
	Simplifies administrative processes	PU3	0.873
	Provides more accurate assessment	PU4	0.910
	Data are properly recorded	PU5	0.889
	System is fairer	PU6	0.910
	Enhances transparency	PU7	0.898
	Provides significant benefits	PU8	0.924
Attitude Toward Using	System usage is considered positive	ATU1	0.914
	Feel comfortable and satisfied using the system	ATU2	0.922

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Variables	indicator	Code	Outer Loading
Behavioral Intention	Intend to use the system regularly	BI1	0.948
	Accept the system as an official platform	BI2	0.945
	Willing to continue using the system in the future	BI3	0.918
Actual Use	Use the application on time	AU1	0.878
	Use the application responsibly	AU2	0.912
	Use the application in a disciplined manner	AU3	0.944

In particular, indicators belonging to the Perceived Usefulness (PU), Behavioral Intention (BI), and Actual Use (AU) constructs exhibited relatively high loading values, suggesting that these constructs were measured with a high degree of consistency and reliability. Likewise, all indicators associated with PEOU and ATU exceeded the acceptable threshold. As illustrated in Figure 3, no indicator exhibited an outer loading value below 0.70; therefore, all indicators were retained for subsequent analysis[19].

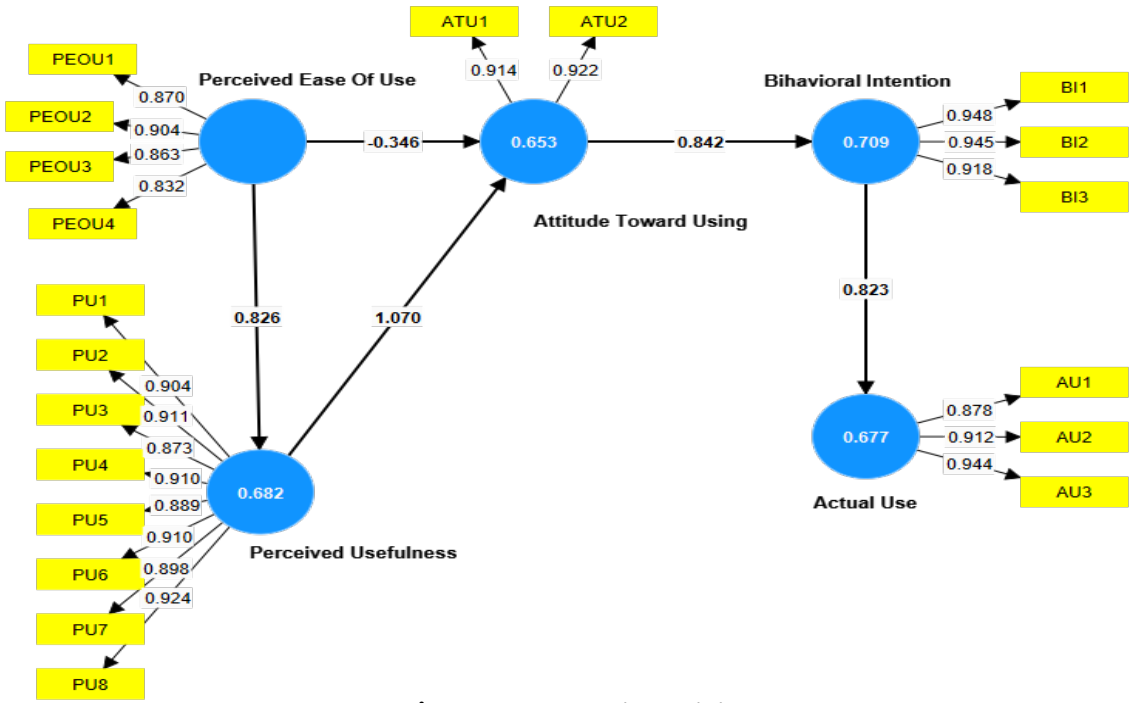

Figure 3. Research Model

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2) Convergent Validity and Construct Reliability

The reliability and convergent validity results are presented in Table 3. All constructs achieved Cronbach's Alpha, rho_A, and Composite Reliability values above the recommended threshold of 0.70, indicating satisfactory internal consistency reliability. The Actual Use (AU) construct achieved a Cronbach's Alpha value of 0.899, Composite Reliability of 0.937, and AVE of 0.832. Similarly, Attitude Toward Using (ATU) demonstrated strong reliability with Cronbach's Alpha, Composite Reliability, and AVE values of 0.813, 0.915, and 0.843, respectively [29]. Behavioral Intention (BI) also exhibited excellent reliability and convergent validity with values of 0.930, 0.956, and 0.878. Furthermore, Perceived Ease of Use (PEOU) showed satisfactory reliability and validity with a Cronbach's Alpha value of 0.890, Composite Reliability of 0.924, and AVE of 0.753. The Perceived Usefulness (PU) construct achieved a Cronbach's Alpha value of 0.967, Composite Reliability value of 0.972, and AVE value of 0.815. Since all AVE values exceeded the recommended threshold of 0.50, the convergent validity requirement was fulfilled for all constructs [30]. Overall, the results indicate that the measurement model demonstrates satisfactory internal consistency reliability and convergent validity, supporting further structural model analysis[7]. However, although construct reliability, convergent validity, and the Fornell–Larcker criterion were satisfactory, the HTMT results indicate that discriminant validity was not fully established for certain construct pairs, particularly Attitude Toward Using (ATU)–Actual Use (AU) and Behavioral Intention (BI)–Attitude Toward Using (ATU). Therefore, the relationships involving these constructs should be interpreted with caution because the elevated HTMT values suggest potential construct overlap.

Table 3. Construct Reliability and Convergent Validity

	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
Actual Use	0.899	0.908	0.937	**0.832**
Attitude Toward Using	0.813	0.815	0.915	**0.843**
Behavioral Intention	0.930	0.932	0.956	**0.878**

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	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
Perceived Ease Of Use	0.890	0.892	0.924	**0.753**
Perceived Usefulness	0.967	0.969	0.972	**0.815**

Note: CA = Cronbach's Alpha; rho_A = Dijkstra–Henseler's Rho; CR = Composite Reliability; AVE = Average Variance Extracted.

3) Discriminant Validity Based on the Fornell–Larcker Criterion

Discriminant validity in this study was assessed using the Fornell–Larcker criterion by comparing the square root of the Average Variance Extracted (AVE) for each construct with its correlations with other constructs. As presented in Table 4, the square root of AVE values (diagonal elements) for all constructs are greater than their corresponding inter-construct correlations. These findings indicate that each construct satisfied the Fornell–Larcker criterion and could be empirically distinguished from the other constructs according to this criterion. The Actual Use (AU) construct obtained a square root of AVE value of 0.912, which is higher than its correlations with Attitude Toward Using (0.831), Behavioral Intention (0.823), Perceived Ease of Use (0.668), and Perceived Usefulness (0.822) [31]. Similarly, the Attitude Toward Using (ATU) construct demonstrated a diagonal value of 0.918, exceeding its correlations with the remaining constructs in the model. Furthermore, the Behavioral Intention (BI) construct achieved a square root of AVE value of 0.937, which is greater than all of its correlations with other variables. The Perceived Ease of Use (PEOU) construct also satisfied the discriminant validity criterion, with a diagonal value of 0.868, while the Perceived Usefulness (PU) construct obtained a square root of AVE value of 0.903, which exceeded its highest correlation value with other constructs [32]. Overall, the Fornell–Larcker criterion indicated satisfactory discriminant validity among the constructs. However, the subsequent HTMT assessment revealed potential overlap between Attitude Toward Using (ATU) and Actual Use (AU), as well as between Behavioral Intention (BI) and Attitude Toward Using (ATU), because the corresponding HTMT values exceeded the recommended threshold of 0.90. Therefore,

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although the Fornell–Larcker criterion was satisfied, discriminant validity cannot be considered fully established, and the structural relationships involving these constructs should be interpreted with caution.

Table 4. Discriminative Validity – Criteria Fornell-Larcker

	Actual Use	Attitude Toward Using	Behavioral Intention	Perceived Ease Of Use	Perceived Usefulness
Actual Use	0.912				
Attitude Toward Using	0.831	0.918			
Behavioral Intention	0.823	0.842	0.937		
Perceived Ease Of Use	0.668	0.538	0.604	0.868	
Perceived Usefulness	0.822	0.784	0.802	0.826	0.903

4) Discriminant Validity of HTMT

Discriminant validity was further evaluated using the Heterotrait–Monotrait Ratio (HTMT) criterion to assess whether the latent constructs were empirically distinct from one another. The HTMT values presented in Table 5 indicate that several construct pairs satisfied the recommended threshold of 0.90, suggesting acceptable discriminant validity among those constructs. The relationships between Perceived Ease of Use (PEOU) and Actual Use (AU), Attitude Toward Using (ATU), and Behavioral Intention (BI) yielded HTMT values of 0.746, 0.625, and 0.656, respectively [33]. These values are below the recommended threshold, indicating that the constructs are conceptually and empirically distinguishable. Likewise, the relationship between Perceived Usefulness (PU) and Behavioral Intention (BI) produced an HTMT value of 0.843, which also satisfies the discriminant validity criterion. However, several construct pairs exhibited HTMT values exceeding the recommended threshold of 0.90. Specifically, the relationship between Attitude Toward Using (ATU) and Actual Use (AU) obtained an HTMT value of 0.979, while

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the relationship between Behavioral Intention (BI) and Attitude Toward Using (ATU) showed an HTMT value of 0.966 [34]. These findings indicate a very strong association between the constructs and suggest potential overlap in their conceptual measurement. In addition, the relationship between Perceived Usefulness (PU) and Perceived Ease of Use (PEOU) yielded an HTMT value of 0.886, approaching the recommended threshold. Because the proposed model specifies a sequential relationship in which Attitude Toward Using (ATU) influences Behavioral Intention (BI), which subsequently influences Actual Use (AU), the elevated HTMT values between these constructs may reduce confidence in the interpretation of the corresponding structural relationships.

Table 5. Discriminative Validity – HTMT Criterion

	Actual Use	**Attitude Toward Using**	**Behavioral Intention**	**Perceived Ease of Use**
Actual Use				
Attitude Toward Using	0.979			
Behavioral Intention	0.893	0.966		
Perceived Ease of Use	0.746	0.625	0.656	
Perceived Usefulness	0.882	0.879	0.843	0.886

The high HTMT values suggest that the constructs may not be fully distinguishable empirically, and therefore the estimated path coefficients among these variables should be interpreted with appropriate caution rather than as evidence of completely distinct constructs[35]. Although these findings indicate that discriminant validity is not fully established for several construct pairs, the constructs were retained because they remain conceptually distinct and are consistent with the original Technology Acceptance Model (TAM). Therefore, while the measurement model remains acceptable for further structural analysis, the observed construct overlap is acknowledged as a limitation of this study. This interpretation is further supported by the Fornell–Larcker criterion, which indicates acceptable discriminant validity. Therefore, the HTMT results should be interpreted as

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evidence of potential measurement overlap rather than definitive evidence that the constructs are identical. Future studies are encouraged to refine the measurement indicators, reassess the construct structure using larger and more diverse samples, and report HTMT confidence intervals obtained through bootstrapping to provide additional evidence of discriminant validity [36].

5) Collinearity Assessment (Inner VIF)

Before evaluating the structural relationships, a collinearity assessment was conducted using the Variance Inflation Factor (VIF) to ensure that multicollinearity among predictor constructs did not bias the estimation results. According to Hair et al. (2022), VIF values below 5.0 indicate that collinearity is not a serious concern in the structural model. As shown in Table 6, the VIF values ranged from 1.000 to 3.147, all of which were below the recommended threshold of 5.0. The relationships between Attitude Toward Using (ATU) and Behavioral Intention (BI), Behavioral Intention (BI) and Actual Use (AU), as well as Perceived Ease of Use (PEOU) and Perceived Usefulness (PU), obtained VIF values of 1.000, indicating the absence of multicollinearity issues. Meanwhile, the relationships involving Perceived Ease of Use (PEOU) and Perceived Usefulness (PU), as predictors of Attitude Toward Using (ATU) produced VIF values of 3.147, which remain well within acceptable limits[37]. Overall, the VIF values suggest that multicollinearity is not severe and does not threaten the estimation of the structural model. Therefore, the structural model satisfies the collinearity assumption and is appropriate for subsequent hypothesis testing and path coefficient analysis. Although the highest VIF (3.147) remained below the recommended threshold of 5.0, it also exceeds the more conservative threshold of 3.0 adopted by some researchers. Therefore, moderate collinearity may have contributed to the suppression effect reflected by the unusually high PU → ATU path coefficient (>1.0). Nevertheless, because all VIF values remained below the commonly accepted threshold of 5.0, severe multicollinearity is unlikely. Accordingly, the PU → ATU relationship was retained because the constructs remain theoretically distinct within the Technology Acceptance Model (TAM). However, the coefficient should be interpreted with appropriate caution considering the moderate collinearity and the elevated HTMT values observed between several construct pairs[38].

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Table 6. Collinearity statistics (VIF)-Matrix

	Actual Use	Attitude Toward Using	Behavioral Intention	Perceived Ease of Use	Perceived Usefulness
Actual Use					
Attitude Toward Using			1.000		
Behavioral Intention	1.000				
Perceived Ease of Use		3.147			1.000
Perceived Usefulness		3.147			

3.2 Structural Model

The structural model evaluation was conducted to assess the explanatory power of the proposed Technology Acceptance Model (TAM) and to examine the significance of the hypothesized relationships among the latent constructs. In accordance with the Partial Least Squares Structural Equation Modeling (PLS-SEM) procedure, the structural model assessment focused on collinearity diagnostics, coefficient of determination (R^2), and path coefficient analysis using the bootstrapping technique. The results presented in Tables 7–11 summarize the structural model evaluation provide empirical evidence regarding the relationships among Perceived Ease of Use (PEOU), Perceived Usefulness (PU), Attitude Toward Using (ATU), Behavioral Intention (BI), and Actual Use (AU) in explaining user acceptance of the e-Kinerja application [39].

1) Path coefficients-Mean, STDEV, T values, p values

Hypothesis testing was conducted using the bootstrapping procedure in SmartPLS to evaluate the significance of the relationships among the latent constructs. The significance criteria were determined based on a T-statistic value greater than 1.96 and a p-value lower than 0.05. The results of the structural model analysis are presented in Table 8. The findings indicate that Attitude Toward Using (ATU) has a positive and significant effect on Behavioral Intention (BI), with a path coefficient of 0.842, a T-statistic of 11.758, and a with a p-value of < 0.001. This result suggests that users who have a positive attitude toward the e-Kinerja application tend to develop a stronger intention to continue using the system[36]. Furthermore, Behavioral Intention (BI) was found to have a positive and significant influence on Actual Use (AU), with a path coefficient of 0.823, a T-statistic of 9.565, and a with a p-value of < 0.001. This finding

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confirms that stronger behavioral intentions are associated with higher levels of actual system utilization in daily work activities. The analysis also revealed that Perceived Ease of Use (PEOU) has a positive and significant effect on Perceived Usefulness (PU), as indicated by a path coefficient of 0.826, a T-statistic of 11.249, and a with a p-value of < 0.001. This result indicates that users who perceive the e-Kinerja application as easy to use are more likely to perceive it as beneficial in supporting their job performance. Similarly, Perceived Usefulness (PU) demonstrated a positive and significant influence on Attitude Toward Using (ATU), with a path coefficient of 1.070, a T-statistic of 5.449, and a with a p-value of < 0.001.

Table 7. Path Coefficients, Bootstrapping Results

Variables	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values
Attitude Toward Using -> Behavioral Intention	0.842	0.836	0.072	11.758	<0.001
Behavioral Intention to Use -> Actual Use	0.823	0.814	0.086	9.565	<0.001
Perceived Ease of Use -> Attitude Toward Using	-0.346	-0.308	0.277	1.249	0.212
Perceived Ease of Use -> Perceived Usefulness	0.826	0.82	0.073	11.249	<0.001
Perceived Usefulness -> Attitude Toward Using	1.07	1.045	0.196	5.449	<0.001

This finding suggests that perceived usefulness is the most influential factor in shaping positive attitudes toward the e-Kinerja application. Although the coefficient slightly exceeds the conventional upper bound of 1.0, the relationship remains statistically significant[40]. This condition may indicate the presence of a strong association between constructs or a suppression effect within the model. However, considering that the inner VIF values remained below the recommended threshold, the result can still be interpreted while exercising caution. Nevertheless, the coefficient above one should not be interpreted as evidence of an exceptionally strong causal relationship[41]. Instead, it may

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reflect suppression effects arising from moderate collinearity and the high conceptual similarity between Perceived Usefulness, Attitude Toward Using, and Behavioral Intention, as also indicated by the elevated HTMT values. Therefore, the result should be interpreted cautiously. In contrast, Perceived Ease of Use (PEOU) did not have a significant direct effect on Attitude Toward Using (ATU), as reflected by a path coefficient of −0.346, a T-statistic of 1.249, and a p-value of 0.212.Since the p-value exceeds the significance level of 0.05, Hypothesis 2 is not supported. This finding suggests that, within the context of a mandatory government information system, ease of use alone is insufficient to directly influence users' attitudes toward the e-Kinerja application without being accompanied by perceived benefits derived from the system [42].

Table 8 summarizes the results of the hypothesis testing. Four of the five proposed hypotheses (H1, H3, H4, and H5) were supported, whereas H2 was not supported. Specifically, Perceived Ease of Use (PEOU) did not have a significant direct effect on Attitude Toward Using (ATU), while all other hypothesized relationships were statistically significant. These findings indicate that perceived usefulness plays a more dominant role than perceived ease of use in shaping users' attitudes toward the mandatory e-Kinerja application.

Tabel 8. Hypothesis Summary

Hypothesis	Relationship	Decision
H1	PEOU→PU	Supported
H2	PEOU→ATU	Not Supported
H3	PU→ATU	Supported
H4	ATU→BI	Supported
H5	BI→AU	Supported

2) R-square-Overview

Based on the coefficient of determination (R^2) analysis, the Behavioral Intention (BI) construct achieved the highest R^2 value of 0.709, indicating that 70.9% of the variance in behavioral intention can be explained by its predictor variable within the proposed model. The Actual Use (AU) construct obtained an R^2 value of 0.677, suggesting that 67.7% of the variation in actual system usage is explained by Behavioral Intention. Furthermore, the Perceived Usefulness (PU) construct showed an R^2 value of 0.682, indicating that 68.2%

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of the variance in perceived usefulness is explained by Perceived Ease of Use. Meanwhile, the Attitude Toward Using (ATU) construct obtained an R^2 value of 0.653, demonstrating that 65.3% of the variance in users' attitudes toward the e-Kinerja application is explained by Perceived Ease of Use and Perceived Usefulness. According to the criteria proposed by Hair et al. (2022), R^2 values above 0.50 indicate moderate to substantial explanatory power.Therefore, the results suggest that the proposed TAM model possesses adequate predictive capability and is able to explain user acceptance behavior toward the e-Kinerja application in the context of the Employee Additional Income (TPP) policy [43].

Table 9. R-square-Overview

	R-square	R-square adjusted
Actual Use	0.677	0.669
Attitude Toward Using	0.653	0.634
Behavioral Intention	0.709	0.702
Perceived Usefulness	0.682	0.674

Note: R^2 = Coefficient of Determination; Adjusted R^2 = Adjusted Coefficient of Determination.

3) Predictive Relevance (Q^2)

Predictive relevance was evaluated using the Stone–Geisser Q^2 statistic obtained from the blindfolding procedure. As presented in Table 10, the endogenous constructs Actual Use (AU), Attitude Toward Using (ATU), Behavioral Intention (BI), and Perceived Usefulness (PU) achieved Q^2 values of 0.542, 0.501, 0.590, and 0.520, respectively. Since all endogenous constructs obtained Q^2 values greater than zero, the structural model demonstrates satisfactory predictive relevance. According to Hair et al. (2022), Q^2 values greater than zero indicate that the structural model has predictive relevance for the corresponding endogenous construct. In contrast, Perceived Ease of Use (PEOU) obtained a Q^2 value of 0.000 because it is an exogenous construct and is not predicted by any other construct in the structural model. Overall, these findings indicate that the proposed TAM model has adequate predictive relevance in explaining user acceptance of the e-Kinerja application [44].

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Tabel 10. Predictive Relevance (Q^2)

Construct	SSO	SSE	Q^2 (=1–SSE/SSO)
Actual Use	123.000	56.311	**0.542**
Attitude Toward Using	82.000	40.953	**0.501**
Behavioral Intention	123.000	50.445	**0.590**
Perceived Ease of Use	164.000	164.000	**0.000**
Perceived Usefulness	328.000	157.426	**0.520**

Note: Q^2 = Stone–Geisser Predictive Relevance.

4) F-square

The effect size (f^2) analysis was conducted to evaluate the contribution of each exogenous construct to the explained variance of its corresponding endogenous construct. As presented in Table 11, Perceived Ease of Use (PEOU) had a very large effect on Perceived Usefulness (PU) (f^2 = 2.147). Likewise, Perceived Usefulness (PU) exerted a very large effect on Attitude Toward Using (ATU) (f^2 = 1.046), Attitude Toward Using (ATU) showed a very large effect on Behavioral Intention (BI) (f^2 = 2.440), and Behavioral Intention (BI) had a very large effect on Actual Use (AU) (f^2 = 2.100). In contrast, the effect of Perceived Ease of Use (PEOU) on Attitude Toward Using (ATU) was small (f^2 = 0.109), which is consistent with the non-significant result obtained in the hypothesis testing. These findings further support the conclusion that perceived usefulness contributes more strongly than perceived ease of use to user acceptance of the e-Kinerja application.

Tabel 11. Effect Size (f^2)

Hypothesis	Relationship	f^2	Effect Size
H1	PEOU → PU	2.147	Large
H2	PEOU → ATU	0.109	Small
H3	PU → ATU	1.046	Large
H4	ATU → BI	2.440	Large
H5	BI → AU	2.100	Large

Note: f^2 values of 0.02, 0.15, and 0.35 indicate small, medium, and large effect sizes, respectively (Hair et al., 2022).

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3.3 Discussion

Because e-Kinerja is implemented as a mandatory government system, employees are required to use the application regardless of whether they perceive it as easy to use. Consequently, perceived ease of use has a weaker influence on attitude than perceived usefulness. This study was conducted to analyze user acceptance of the e-Kinerja application in supporting the implementation of the Employee Additional Income (TPP) policy at the Environmental Agency of Central Lombok Regency using the Technology Acceptance Model (TAM). The findings provide important insights into how users' perceptions, attitudes, behavioral intentions, and actual usage interact within a mandatory government information system environment[41]. The structural model analysis indicates that Perceived Ease of Use (PEOU) has a positive and significant effect on Perceived Usefulness (PU). This finding suggests that ASN employees who perceive the e-Kinerja application as easy to learn and operate are more likely to recognize its usefulness in supporting work-related activities. The result is consistent with the original TAM theory proposed by Davis (1989), which states that ease of use contributes to users' perceptions of system usefulness. When users can operate the system with minimal effort, they are better able to utilize its features and realize its benefits in performing their daily tasks [42].

Furthermore, Perceived Usefulness (PU) was found to have a positive and significant influence on Attitude Toward Using (ATU). This result indicates that employees tend to develop positive attitudes toward the e-Kinerja application when they perceive that the system improves work performance, supports discipline monitoring, simplifies administrative processes, and enhances transparency in the implementation of the TPP policy. The relatively strong relationship between PU and ATU demonstrates that perceived benefits are a key determinant of user acceptance in government organizations. In contrast, the relationship between Perceived Ease of Use (PEOU) and Attitude Toward Using (ATU) was not statistically significant. This finding may be explained by the mandatory nature of the e-Kinerja application[45]. In the context of mandatory government information systems, employees have limited discretion regarding whether to use the application because e-Kinerja is an official platform required for attendance recording, performance reporting, and Employee Additional Income (TPP) administration. Consequently, ease of use alone is insufficient to shape

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employees' attitudes, as system usage is driven primarily by organizational regulations rather than personal preference. Under these circumstances, users are more likely to evaluate the system based on the extent to which it supports their job responsibilities and administrative requirements. This finding is consistent with previous studies reporting that, in mandatory technology environments, perceived usefulness tends to play a more influential role than perceived ease of use in determining users' attitudes toward system adoption. Unlike voluntary information systems, where ease of use often plays an important role in shaping user attitudes, employees in this study were required to use the application as part of their official duties and performance evaluation process. Consequently, users may place greater emphasis on the practical benefits and outcomes generated by the system rather than on the ease of operating it. In other words, employees are more concerned with whether the system supports performance assessment and TPP calculation than whether it is easy to use. This finding suggests that usefulness is a more critical factor than ease of use in determining user attitudes within mandatory public-sector systems[43]. The findings indicate that perceived usefulness is a stronger determinant of user attitude because e-Kinerja is directly integrated with employee performance reporting and Employee Additional Income (TPP) calculation.

Employees are therefore more concerned with whether the application accurately records attendance, supports fair performance evaluation, and ensures transparent TPP calculations than with whether the application is easy to operate. Consequently, the practical benefits provided by the system outweigh usability considerations in shaping positive user attitudes. The results also demonstrate that Attitude Toward Using (ATU) significantly influences Behavioral Intention (BI). Employees who hold positive attitudes toward the e-Kinerja application tend to show stronger intentions to continue using the system. Moreover, Behavioral Intention (BI) was found to have a positive and significant effect on Actual Use (AU), indicating that stronger intentions are translated into higher levels of system usage. These findings support the fundamental assumptions of TAM, which posit that behavioral intention serves as the primary predictor of actual system use[44]. It should be noted that Actual Use in this study was measured using self-reported questionnaire indicators rather than objective system log data. Therefore, the findings reflect respondents' perceived usage behavior and may differ from actual usage records captured by the system. Future studies are encouraged to incorporate system-generated

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usage logs to obtain a more comprehensive assessment of actual technology utilization. from a practical perspective, the findings imply that efforts to improve user acceptance should prioritize increasing the perceived usefulness of the e-Kinerja application. Government institutions can enhance user perceptions of usefulness by improving reporting efficiency, simplifying performance documentation procedures, providing clearer feedback mechanisms, integrating performance evaluation features with TPP calculations, and offering continuous training programs. From a managerial perspective, agency leaders should provide periodic user training, establish helpdesk support for technical problems, and continuously monitor employee feedback to improve user experience. System developers should prioritize interface simplification, reduce unnecessary data-entry steps, improve system response time, enhance integration with attendance and payroll databases, and implement dashboard features that allow employees to monitor their performance scores and TPP calculations in real time. These improvements may increase users' perceptions of usefulness and encourage sustained system acceptance. These improvements may increase users' perceptions of usefulness and encourage sustained system acceptance. Overall, the findings support the applicability of the Technology Acceptance Model (TAM) in explaining user acceptance of the e-Kinerja application within the context of the TPP policy. The study indicates that perceived usefulness is the most influential factor in shaping user attitudes, while attitude and behavioral intention play important roles in encouraging actual system use.

However, the results should be interpreted with caution because the study was limited to 41 respondents from a single government institution, which may restrict the generalizability of the findings to other public-sector organizations. Although PLS-SEM is considered appropriate for relatively small samples, the limited number of respondents may reduce the stability of parameter estimates and increase the variability of bootstrap results. A larger sample would improve statistical power, enhance measurement precision, and provide more robust estimates of structural relationships. Although several HTMT values exceeded the recommended threshold, suggesting that discriminant validity was not fully established for some construct pairs, this result indicates that certain latent constructs may conceptually overlap and may not be sufficiently distinct from one another. Therefore, the structural relationships involving these constructs should be interpreted cautiously, as conceptual overlap may have influenced the estimated path

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coefficients. Future studies should refine questionnaire items by eliminating ambiguous indicators and improving construct operationalization to achieve stronger discriminant validity.

4. CONCLUSION

This study analyzed user acceptance of the e-Kinerja application in supporting the implementation of the Employee Additional Income (TPP) policy using the Technology Acceptance Model (TAM) and the PLS-SEM approach. The results indicate that Perceived Ease of Use positively influences Perceived Usefulness, while Perceived Usefulness significantly affects Attitude Toward Using. Attitude Toward Using also positively influences Behavioral Intention, which subsequently has a significant effect on Actual Use. However, Perceived Ease of Use did not significantly influence Attitude Toward Using, suggesting that in a mandatory government system, perceived usefulness plays a more important role than ease of use in shaping user acceptance[42]. The structural model demonstrated satisfactory explanatory power, with R^2 values of 0.682 for Perceived Usefulness, 0.653 for Attitude Toward Using, 0.709 for Behavioral Intention, and 0.677 for Actual Use. The findings should be interpreted with caution because this study involved only 41 respondents from a single government agency, limiting the generalizability of the results. In addition, Actual Use was measured using self-reported questionnaire responses rather than objective system log data, and several HTMT values exceeded the recommended threshold, indicating that discriminant validity was not fully established for certain construct pairs. Future studies are therefore encouraged to involve larger and more diverse samples from multiple government agencies, refine the measurement indicators to improve discriminant validity, incorporate system-generated usage log data to measure Actual Use objectively, and examine additional external variables to obtain a more comprehensive understanding of technology acceptance in mandatory public-sector information systems.

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