Research Article

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ASC Information System Audit Using the Technology Acceptance Model

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Abstract

The Human Resources Bureau (Bureau HR) of Polda utilizes information technology to support its daily operations, specifically through the "Assessment Center Application System". This application is designed to enhance the effectiveness of conducting career assessments for officers holding the ranks of Iptu, AKP, and Kompol. To evaluate the success and user acceptance of this system, an information system audit was conducted using the Technology Acceptance Model (TAM). The study analyzes the relationship between four key variables: Perceived Usefulness, Perceived Ease of Use, User Acceptance, and User Quality. Using Slovin's formula, a sample size of 274 respondents was selected from a population of approximately 800 police officers. The data was analyzed using Multiple Linear Regression in SPSS. The empirical results demonstrate that while Perceived Ease of Use and User Acceptance have a significant positive effect on User Quality, Perceived Usefulness does not significantly influence User Quality. Simultaneously, the independent variables significantly explain 13.5% of the variance in User Quality, with the remaining 86.5% influenced by other external factors.

Keyword: Audit, Assessment Center Application, TAM, Multiple Linear Regression, User Quality.

1. Introduction

In the modern era, the application of information technology (IT) plays a crucial role as both a tool supporting an organization's daily operations and an accelerator for achieving institutional strategic goals. In public sector organizations, IT implementation aims to enhance efficiency and operational effectiveness while delivering excellent service quality to the public (Sarwar et al., 2023; Kurniati et al., 2021). The Regional Police Human Resources Bureau (Biro SDM Polda) an oversight and leadership support unit reporting to the Regional Police Chief—is tasked with managing police human resources, a scope that encompasses personnel procurement, utilization, maintenance, and service termination. To realize its vision of providing superior, professional, ethical, and modern human resource data and information services, the Bureau has implemented an IT-based system.

A tangible example of IT utilization within this agency is the Regional Police Assessment Center Application System. The Bureau uses this application to facilitate the smooth, efficient, and effective conduct of potential assessments for officers holding the ranks of First Inspector (*Iptu*), Adjutant Commissioner

(*AKP*), and Police Commissioner (*Kompol*). Functionally, the application offers key services such as career development information, assessment schedules, online registration, and the management of personnel career records.

Despite the system's implementation, the success and tangible impact of any IT application depend heavily on user acceptance. Technical success and user satisfaction must be precisely measured to determine the extent to which the system positively contributes to individual performance within the police force. Consequently, an information system audit is required, utilizing valid and reliable measurement standards. The evaluation framework employed in this study is the Technology Acceptance Model (TAM) (Harijanto & Riantono, 2024). (Purwantoro et al., 2015), combined with indicators from the DeLone & McLean Information System Success Model (Dharma et al., 2017); (Hidayah et al., 2020). Through this audit approach, it is expected that the influence of factors such as usefulness, ease of use, and acceptance on the application's functional quality can be scientifically identified to assist in the process of optimizing future services.

Based on the background description above, the problem formulation for this study is established as follows: One) Do perceived usefulness and perceived ease of use influence the quality of usage of the Assessment Center application at the Regional Police (Polda) Human Resources Bureau? Two) How can an evaluation model be designed to measure the influence of the acceptance level of the Assessment Center application on the quality of the information system at the Regional Police Human Resources Bureau?

To ensure the study remains focused and aligned with its objectives, the scope and limitations are defined as follows: One) The research scope focuses on evaluating the acceptance level of the Assessment Center application at the Regional Police Human Resources Bureau. Two) Measurement of the system's acceptance level utilizes modified variables from the Technology Acceptance Model (TAM) and the DeLone & McLean IS Success Model, comprising perceived usefulness, perceived ease of use, acceptance, and quality. Three) Research respondents are sampled from the population of police officers holding the ranks of *Iptu* (First Inspector), *AKP* (Adjutant Commissioner), and *Kompol* (Police Commissioner) within the Regional Police who utilize the application. Four) Microsoft Excel and SPSS are the software tools used for statistical data processing.

The objectives to be achieved through this information system audit are: One) To analyze the influence of perceived usefulness and perceived ease of use on the acceptance and quality of usage of the Assessment Center application. Two) To analyze the influence of the acceptance variable on the quality of information provided by the system at the Regional Police Human Resources Bureau. Three) To produce a valid measurement model for assessing the success of information technology implementation within the police force environment.

This research is expected to make a tangible contribution, outlined as follows: First, for the institution (HR Bureau of the Regional Police): to serve as a reference and a basis for scientific consideration in optimizing and enhancing the quality of the Assessment Center application system. Second, for National Police personnel: to improve the efficiency and quality of personnel data services for officers holding the ranks of *Iptu*, *AKP*, and *Kompol*. Third, for the researcher: to foster a culture of quality in IT services through an empirical process of measuring user satisfaction.

2. Literature Review

2.1 Information Systems and Information System Quality

An information system is a systematic combination of information technology utilization and the human activities involved in using it to support smooth daily operations and organizational managerial functions (Perdiansyah, 2025; Rusilowati et al., 2024). From a theoretical perspective, information systems are designed to transform raw data (field facts) into highly valuable information to assist management in making strategic decisions (Biswas et al., 2024).

The quality of an information system can be assessed based on its technical performance characteristics (Myers et al., 1997). According to DeLone and McLean's theory, system quality focuses on the performance

of hardware, software, and operational policies that enable the reliable provision of information to users (Dharma et al., 2022). Key indicators for measuring information system quality include flexibility, ease of use, and system reliability (Al-Mamary et al., 2014). Flexibility represents the system's ability to adapt to changing user needs (Kumar & Stylianou, 2014). Ease of use relates to the level of user satisfaction derived from a system designed for simple operation (Calisir & Calisir, 2004). Meanwhile, system reliability focuses on the software's resilience against the risks of failure or technical errors (Laprie & Kanoun, 1996).

2.2 Information Quality

Information quality focuses on the value characteristics or success of information products—such as reports, digital data, or printed documents—produced by an information system (Alyoussef, 2023). To be categorized as high-quality information suitable for use by leadership as a basis for decision-making, several key criteria must be met (Diana et al., 2024); (Scott et al., 2025): 1) Accurate: The information presented must be free from errors, not misleading, and reflective of actual conditions in the field. 2) Relevant: The information must provide tangible benefits and align with the specific needs of the recipient. 3) Timely: Information must be available when management requires it, thereby avoiding delays in decision-making. 4) Complete: It must present all aspects of important data without omitting critical variables of an issue. 5) Understandable: Presented in a clear structure and visual format that is easily interpreted by users. 6) Verifiable: It must yield consistent data conclusions when independently tested by other parties.

2.3 Technology Acceptance Model (TAM)

The Technology Acceptance Model (TAM), first introduced by Fred D. Davis in 1986, is an information systems theory adapted from the Theory of Reasoned Action (TRA) (Almahri & Saleh, 2025). The primary objective of developing the TAM model is to predict and identify external factors influencing users' internal beliefs, attitudes, behavioral intentions, and actual usage when adopting computer system technologies. Within the TAM model structure, there are several key constructs that interact with and support one another (Wang et al., 2025; Zhou et al., 2025), namely: 1) Perceived Usefulness, representing an individual's belief that using a specific technology will positively contribute to improving their work performance. 2) Perceived Ease of Use, representing an individual's belief that utilizing a technology will free them from excessive effort or difficulty. 3) Attitude Towards Using, representing an individual's positive or negative feelings regarding the act of adopting the technology. 4) Behavioral Intention to Use, representing the user's internal desire or intention to continue utilizing the technology to support their activities. 5) Actual Technology Use, which represents the user's actual behavior, measured by the frequency and duration of computer system usage.

2.4 DeLone & McLean Information System Success Model

The information system success model developed by William DeLone and Ephraim McLean in 1992 is a parsimonious model that maps technological success across six interdependent dimensions (Al-Kofahi et al., 2025). These six dimensions of success comprise: system quality, information quality, use, user satisfaction, individual impact, and organizational impact (Saba et al., 2025). The model reflects how system quality and information quality simultaneously influence the intensity of technology usage and the level of satisfaction experienced by users (Al-Kofahi et al., 2025). Furthermore, user satisfaction and system usage directly impact the individual performance of daily staff, ultimately contributing to the long-term advancement of overall organizational performance.

3. Method

3.1 Research Model and Variables

This audit study employs an explanatory research design using a quantitative survey approach. The proposed theoretical model modifies the Technology Acceptance Model (TAM) construct by eliminating certain mediating variables, such as "attitude towards using," "behavioral intention," and "actual use." This elimination is based on prior empirical findings demonstrating that these constructs can be directly represented by the "Acceptance" variable.

Accordingly, the variables analyzed in this study are classified into two main groups:

A. Independent Variables (X)

- Perceived Usefulness (X1): The user's belief that the Assessment Center Application can accelerate task completion and enhance performance, effectiveness, and productivity, while also facilitating ease of work.
- Perceived Ease of Use (X2): The user's belief that the application is easy to understand, use, and learn, as well as flexible to access.
- Acceptance (X3): A measure of the actual frequency and duration of user interaction with the Assessment Center Application during daily work activities.

B. Dependent Variable (Y):

Quality (Y): The quality level of the application's information presentation—specifically its accuracy, relevance, and reliability—as well as the system's flexibility and responsiveness in serving users.

3.2 Theoretical Framework Model

The causal relationships between the research variables are illustrated in Figure 1 below:

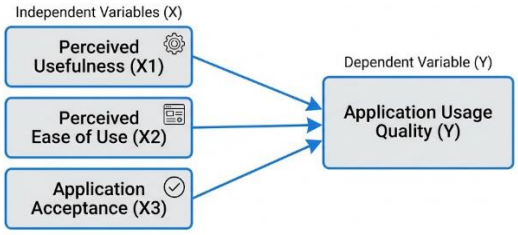

Figure 1. Application Quality Measurement Model Design

3.3 Population, Sample, and Data Collection Techniques

The population for this study comprises all police officers within the Lampung Regional Police (Polda Lampung) holding the ranks of First Police Inspector (*Iptu*), Police Adjutant Commissioner (*AKP*), and Police Commissioner (*Kompol*), with an estimated total of approximately 800 personnel. To determine a representative sample size, the researcher applied a mathematical calculation using Slovin's Formula with a 5% margin of error (Rafli & Nuha, 2022). Probability sampling was employed using a simple random sampling approach. Research instruments were distributed by visiting respondents in person to hand out physical questionnaires. Of the 290 questionnaires distributed, 274 were successfully collected with complete data, meeting the sample eligibility criteria for subsequent analysis.

3.4 Data Analysis Methods

All raw data gathered from respondents' questionnaire answers were measured using a Likert scale ranging from 1 to 5 response levels. Quantitative data processing and statistical analysis were performed using Microsoft Excel and SPSS Version 25 software. The statistical data processing stages included:

1. Descriptive Statistics: Calculating the mean and standard deviation of the data.
2. Data Quality Tests: Comprising Validity Tests (comparing the calculated *r* value, or *r*-count, against the *r*-table value at a 5% significance level) and Reliability Tests (analyzing the Cronbach's Alpha coefficient, with a threshold value of > 0.6).
3. Classical Assumption Tests: Include the Normality Test (One-Sample Kolmogorov-Smirnov Test), Multicollinearity Test (examining Tolerance and VIF values), and Heteroscedasticity Test (Glejser Test).
4. Hypothesis Testing (Multiple Linear Regression): Includes partial significance analysis (t-test), simultaneous significance analysis (F-test), and analysis of the coefficient of determination (R^2).

4. Results

4.1 Descriptive Statistical Analysis

Based on the data processing results from 274 questionnaire samples, a summary of the descriptive statistics for each variable is presented in Table 1:

Table 1. Descriptive Statistics of Research Variables

Research Variables	***Mean***	***Std. Dev***	**Assessment Category**
Application Usefulness (X1)	20,36	1,672	Excellent
Ease of Use (X2)	16,72	1,601	Excellent
Application Acceptance (X3)	9,45	0,700	Excellent
Application Quality (Y)	8,53	0,995	Excellent

The recorded standard deviation values for all variables are relatively low (indicating homogeneity). This suggests that the distribution of respondents' answers is homogeneous, with the majority providing uniform responses within the "Agree" (4) and "Strongly Agree" (5) range.

4.2 Data Quality Test (Validity and Reliability)

- Validity Test

  The threshold for instrument validity was determined by referencing the r-table value corresponding to the sample size (N = 274), which is 0.138. Pearson correlation test results indicate that all question items for the variables Perceived Usefulness (X1), Perceived Ease of Use (X2), Acceptance (X3), and Quality (Y) yielded correlation coefficients r count > the r table with threshold (0.138); thus, all instruments are deemed valid.

Table 2. Summary of Variable Reliability Testing

Research Variable Name	**Cronbach's Alpha Coefficient**	**Threshold**	**Status Description**
Application Utility (X1)	0,770	(> 0,60\)	Reliable
Ease of Use (X2)	0,876	(> 0,60\)	Reliable
Application Acceptance (X3)	0,762	(> 0,60\)	Reliable
Application Quality (Y)	0,803	(> 0,60\)	Reliable

- Reliability Test

  Instrument reliability was evaluated using the Cronbach's Alpha coefficient. The test results are presented in Table 2. All research variables yielded Cronbach's Alpha coefficients exceeding the 0.60 threshold (and even surpassing 0.70); consequently, the research data demonstrated a very high level of instrument consistency and reliability.

4.3 Classical Assumption Tests

- Normality Test

  Results from the One-Sample Kolmogorov-Smirnov Test show a Kolmogorov-Smirnov statistic of 1.106 with an Asymp. Sig. (2-tailed) value of 0.173. Since the significance value is \(0.173 \sig 0.05\), the regression model is considered normally distributed.

- Multicollinearity Test

  A summary of the multicollinearity test is presented in Table 3:

Table 3. Multicollinearity Test Results

Independent Variables	Tolerance Value	VIF Value	Status Information
Application Usefulness (X1)	0,972	1,029	No Multicollinearity
Ease of Use (X2)	0,975	1,026	No Multicollinearity
Application Acceptance (X3)	0,996	1,004	No Multicollinearity

The analysis results indicate that the VIF values for the three variables are well below the threshold (10), while the Tolerance values exceed the minimum requirement (0.10). Thus, it is concluded that there is no evidence of multicollinearity among the independent variables in this regression model.

- Heteroscedasticity Test

  The heteroscedasticity test was conducted using the Glejser test by regressing the absolute residual values as the dependent variable. The significance values obtained for each variable are Usefulness (0.363), Ease of Use (0.945), and Acceptance (0.074). Since all significance values exceed the alpha level of 0.05, it is concluded that this regression model is free from heteroscedasticity.

4.4 Multiple Linear Regression and Hypothesis Testing

Multiple linear regression analysis was employed to measure the strength of the relationship and the direction of the influence of the variables Usefulness (X1), Ease of Use (X2), and Acceptance (X3) on Application Quality (Y). A summary of the regression test results is presented in Table 4.

Table 4. Summary of Multiple Regression and t-test (Partial) Results

Research Variable	Regression Coefficient	Std. Error	Beta Coefficient	t-statistic	(Sig.)	Status
(Constant)	3,286	1,103	-	2,978	0,003	-
Usefulness (X1)	-0,003	0,034	-0,005	-0,094	0,925	Rejected (Not Significant)
Ease of Use (X2)	0,211	0,036	0,340	5,927	0,000	Accepted (Significant)
Acceptance (X3)	0,188	0,081	0,132	2,330	0,021	Accepted (Significant)

Based on the regression analysis results in Table 4, the multiple linear regression structural equation is formulated as follows:

Y = 3.286 - 0.003 X_1 + 0.211 X_2 + 0.188 X_3

The series of hypothesis tests is outlined as follows:

- Partial Hypothesis Testing (t-test)
  1. Effect of Usefulness (X1) on Quality (Y): The analysis results show a calculated t-value (t_hitung) of -0.094 with a significance level of 0.925. Since t_hitung < t_table and the significance value (0.925 > 0.05), the null hypothesis (H0) is accepted. Application usefulness does not have a significant partial effect on the quality of Assessment Center application usage.
  2. Effect of Ease of Use (X2) on Quality (Y): The test coefficient shows a calculated t-value (t_hitung) of 5.927 with a significance of 0.000. Since t_hitung > t_table and the significance (0.000 < 0.05), the alternative hypothesis (Ha) is accepted. Ease of application use has a positive and significant partial effect on the quality of application usage.
  3. Effect of Acceptance (X3) on Quality (Y): The analysis results show a calculated t-value (t_hitung) of 2.330 with a significance level of 0.021. Since t_hitung > t_table and the significance value (0.021 < 0.05), the alternative hypothesis (Ha) is accepted. The application acceptance variable has a positive and significant partial effect on the quality of application usage.
- Simultaneous Hypothesis Testing (F-test)

  Based on the ANOVA test results, a calculated F-value (F_hitung) of 14.016 was obtained with a significance value of 0.000. Since the significance value (0.000 < 0.05), the alternative hypothesis (Ha) is accepted. This indicates that the variables of Usefulness (X1), Ease of Use (X2), and Acceptance (X3) collectively (simultaneously) exert a significant influence on the quality of usage of the Assessment Center Application at the Regional Police (Polda) HR Bureau.
- Coefficient of Determination (R^2)

  Based on the model summary, the resulting coefficient of determination (Adjusted R^2) is 0.135 (or 13.5%). This means that the variables of usefulness, ease of use, and acceptance collectively explain 13.5% of the variation in application quality. Meanwhile, the remaining 86.5% of the variation in application quality is influenced by other variables not examined in this audit study.

5. Discussion

Empirical findings from this study indicate that perceived usefulness does not have a significant influence on the quality of usage of the Assessment Center Application at the Regional Police (Polda) HR Bureau. Statistically, although the mean score for perceived usefulness was very high (20.36), this variable did not—on its own—boost the perceived quality of the application among users.

From an academic perspective, this phenomenon suggests that the participating police officers (holding the ranks of *Iptu*, *AKP*, and *Kompol*) view the system's utility or benefits merely as a mandatory administrative prerequisite within the career development cycle. The system's benefits are experienced passively because the application is accessed only at specific times—such as during preparation or

registration for assessments for positions like Rural Sector Police Chief (*Kapolsek Rural*), Urban Sector Police Chief (*Kapolsek Urban*), and Deputy Resort Police Chief (*Wakapolres*)—rather than being used as a dynamic, daily work tool. Consequently, the level of perceived utility does not automatically correlate with an improved perception of the quality of information presented by the application.

In contrast to the usefulness variable, perceived ease of use was found to have a highly significant and dominant positive influence on the quality of usage of the Assessment Center Application. A beta coefficient of 0.340 reinforces the status of the "ease of use" variable as a primary determinant of user satisfaction and perceived quality. This indicates that the easier the application's menu structure is to understand, the more practical its features are to operate, and the more flexibly the system can be accessed from any location, the higher the satisfaction users will experience. This operational ease directly reduces the physical and cognitive effort required by police personnel when registering or checking assessment schedules, thereby allowing remaining work time to be allocated to other operational police duties in the field.

The acceptance variable was also found to have a positive and significant influence on the quality of application usage. This unidirectional causal relationship confirms that the intensity of application usage—represented by the frequency of daily interactions and the duration of system use—is directly proportional to improvements in the quality of the information output provided. When officers feel motivated to actively interact with the system, a culture of IT utilization is fostered. Such intensive interaction facilitates the consistent collection of valid personnel history data. This continuous validation process directly minimizes the risk of human error and data redundancy, while generating accurate report summaries to support leadership in evaluating and making decisions regarding officer promotions.

6. Conclusion

Based on the comprehensive data analysis, hypothesis testing, and discussion presented, this information system audit study yields three main conclusions. First, individually, the variables of perceived ease of use and acceptance were found to have a positive and significant influence on the usage quality of the Assessment Center Application at the Lampung Regional Police HR Bureau, with perceived ease of use exerting the dominant influence. Second, individually, the variable of perceived usefulness did not have a significant influence on the application's usage quality. Third, simultaneously (collectively), the variables of perceived usefulness, perceived ease of use, and acceptance significantly influenced application quality, contributing 13.5%, while the remaining 86.5% was influenced by variables outside the regression model.

This information system audit study has several limitations regarding its execution that need to be identified. The primary data collection process relied solely on a written questionnaire; thus, there is a potential for response bias if respondents completed the instrument without sufficient objectivity or failed to reflect the actual, day-to-day usage conditions of the application. Furthermore, the scope of independent variables used to model system success was limited to the three basic TAM variables (Perceived Usefulness, Perceived Ease of Use, and Acceptance). This limitation is evidenced by the relatively low coefficient of determination (R^2) of 13.5%, indicating that the majority of factors (86.5%) influencing service quality and user satisfaction regarding the application have not been identified within this research model.

To refine similar research in the future, several strategic suggestions are proposed to serve as a reference for subsequent researchers. First, it is recommended that future data collection processes not rely solely on

written questionnaires but instead incorporate face-to-face structured interviews with respondents to cross-verify the accuracy of the gathered data. Second, the scope of the research should be expanded to include samples from regional police headquarters other than the Lampung Regional Police, thereby enabling stronger generalizations. Third, future researchers are encouraged to reconstruct and conduct a more in-depth analysis of the variable measurement indicators, as well as to introduce new variables beyond the TAM model—such as trust, computer self-efficacy, technical system quality, or top management support—to enhance the model's accuracy and coefficient of determination.

Acknowledgments

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