

## **Benefit Mediation Effect to Influence Perception of Benefits, Perception of easiness, and Internal Control Against to Use Information Technology Lecturer in Stikom Surabaya**

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**ABSTRACT:** Information technology is a technology used for processing data, including processing, obtain, compile, store, manipulate data in different ways to generate quality information, the information is relevant, accurate and timely, which is used for personal, business, and is a strategic information for decision-making. This technology uses a computer to process the data, the network system to connect one computer to another computer as needed, and telecommunications technology is used so that data can be distributed and accessed globally. The presence of a new technology, especially in the field of ICT will always produce a reaction on its self. Reactions may include the acceptance of new technologies, or even denial of the presence of that new technology. This can be seen as more academic community use internet hotspot service at the university. Technically and quality of information technology systems has grown rapidly. In this study will test the effect of mediating variables also benefit advantages of using Information Technology to Benefit of influence Perception, Perceived Ease and Internal control the attitude to use of Information Technology. The results showed that the role of mediation Advantages There Perceptions of Benefits in effect on attitude to use information technology, there is a mediating role in the effect of Perceived Ease advantage of the attitude to use information technology, there is a mediating role in the effect of Internal Controls Gain on attitude to use of Information Technology.

**KEYWORDS:** Advantages Usage, Attitudes to Use

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### **I. BACKGROUND**

IT is a technology is used to process, obtain, arrange, keep and manipulate the data in various ways that is used for the private and business needs to make a decision. This technology use a set of computer to process data, network system to connect one computer to another and communication technology is used for stored data which can be globally used. The participation of the technology is to get information for private lives such as helath information, hobbies, recreations and spirituals. Then for professions such as sains, technology, private or group in unlumited distances, time, ethnics, trades, business news, profession association. Cooperation between private private or group in unlumited distances, time, ethnics, trades, economics class, ideology, others factors which can be obstructing the exchange of ideas. The developing IT creates a new ways of life. From the start of the live until the end of the live. This live is called e-life, which is meant this life is influenced by the electronics.

The IT development is growing faster that we can't control it. In very second, IT products appear in the corner of the world. The IT development should be appreciated because it helps human lives. There are positive and negative effects of using IT and we must be worry of those effects. There are several positive effects of IT development such as make easier and faster to access the information which we need, make easier and faster the distribution of the information, make easier company transaction or private transaction that used for business, make easier to complete the tasks or jobs, make easier communication in unlimited time and places. And there are a lot of the IT usage to create IT job vacancies or other job vacancies. Meanwhile, the negavite effects using IT such as racist issues, violence and pornography are common problems, the ease of transaction triggers the appearance of illegal business such as narcotics, black market or illegal. The trickster and criminals appear especially in online transaction, the appearance of plagiarism cultures or plagiarizing someone's work. All the policies or the development must be followed by the positive effect and negative side including IT development in lives and should be concern the phenomenomn that occurs in order to minimize the negative side.

The presence of the new technology especially in TIK will always creates reactions on TIK's user. The reaction can be accepting the new technology or rejecting the new technology. It can be seen from a lot of civitas academics who are using the internet hotspot service in university. From the technic and quality system IT has been growing rapidly.

Nowdays, although the tehnic and quality of IT is getting better but there are a lot of IT which is fails to apply. One of the most important is user behaviour. User factor is the most important when implementing IT. User preparation level to accept the new technology have a great influence to determine that the technology issues success of failure. An effort for the IT system can be accepted well by the user is to change rejection behaviour or the system needs to be prepared in advance so that the IT system can be accepted by user. Changing behaviour can not be done directly to the user, but it must be done through antecedences or the causes of the behaviour. Several cause of the behaviour to accept the internet technology are the using and the ease of it. The considered factor influence intention internet user against using internet behaviour. From the descriptions above, this research will examine perception of benefit, ease, and internal supervision against the benefit of using IT, attitude in using IT, behaviour intention and behaviour in using IT. In this case, it will be tested the benefit mediation effect variable using IT on influence benefit, ease and internal supervision perception against attitude in using IT.

## **II. THEORETICAL REVIEW**

Information is data which has been proceed or data which have a meaning. The development defines as a tools to present the information so that data is useful for user. The mission is presenting information for decision maker on planning, bulding, organizing and supervising subsystem operation in organization and presenting organization synergetics in a process.The IT benefit shows individual decision to use IT or not to complete the tasks. The use of supervision and controlling often exchange each other. In accounting, supervision is defined as relationship between procedur and system which is used to reach organization goals. Supervision is needed for knowing whether the arrangement planning has been worked efficient, effective and economics. Purdy [x] claimed that supervision is needed to measure and predict the goals and opportunities on doing intervention against matches activity. Internal supervision is a process which is influenced by the leader, management, other and designed to give feasible mark to reach organization goals such as effective and efficient operation, reability financial reports and compliance with law and regulation. Sawyer [x] claimed the internal supervision is a process which is influenced by the leader activity, management or other employees that is designed to give feasible certainty about the goals, target, reability financial reports, effective and efficient operation.

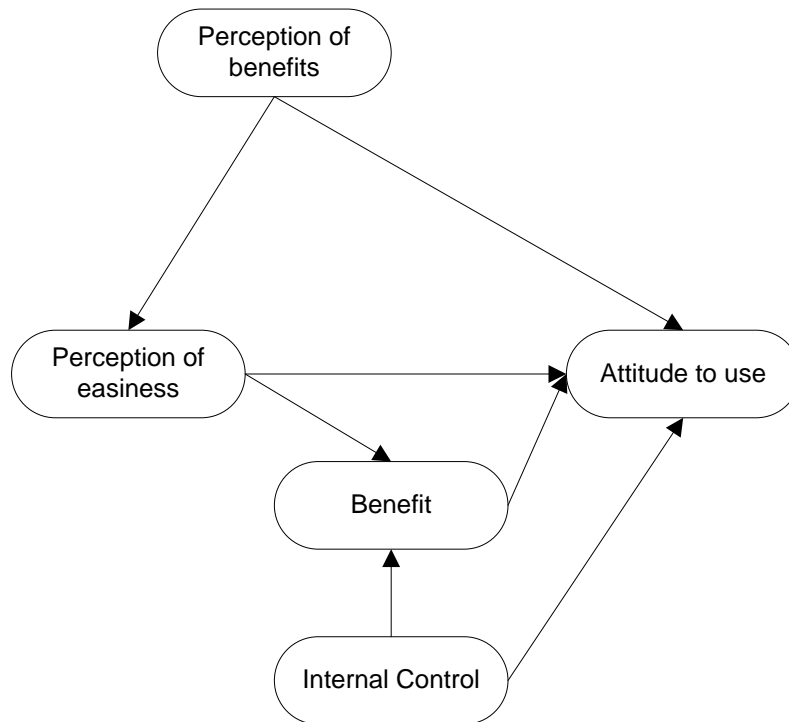
According to Mahyudin internal supervision is organization arrangement and all the ways and the rules that is established by the management to save wealth, examine the accuracy and truth data administration, make the system more effective and efficient and push the policies which is established by management. On Yoga research [10] the IT participation and quality services on hospitalized patient satisfaction level( study on ). Based on the research which had a result. That higher IT participation causes higher service quality, the higher IT participation causes higher satisfaction level of hospitalized patient and the higher quality service causes higher satifaction level of hospitalized patient.

On Iranto [3] research the influence of satisfaction IS user against individual work rate (case study). Based on the research which had a result that quality service is not influenced the satisfaction level of IS user, the quality system had a great positive effect on satisfaction level of IS user and satisfaction IS user had a great positive effect against individual work rate. On Setiawan [5] research the maturation effect, work rate and IT development in Jogya with Cobit Framework Model. Based on the research which had a result that the result of the maturation level above 3(define) so that can do intern and structural controlling. In common, the evaluation of implementation maturation level in Jogya is influenced by the dimension service quality and the proportional distribution of score criteria.On Budi [1] research the web quality effect against satisfaction level in using google scholar(). Based on the research, which had a result that the web information quality caused positive effect against user satisfaction, design quality causes nothing against user satisfaction and the qualified usage causes positive effect to user satisfaction.

## **III. MATERIALS AND METHODS**

This research is including survey research method specifically collecting data primer method which is using instrument that is questionnaire which have range in scope such as social environment, activity, argument and their behaviour (Bungin). On the Singarimbun [6] research is also including explanatory research that is a research which describes the relationship between variables through the hypothesis test.Based on data analysis, this research is quantitative reseach, because it analysis data sample with inductive statistic and descriptive statistic which is generalized for population conclusion(Indartono). The collected data are cross-sectional data which are retrieved from respondents that are related into indicator responses with the benefit perception variables. The ease of usage perception, internal supervision, the benefit attitude in using IT, behaviour intentions and behaviour. The research location is in STIKOM Surabaya. The research periode is around two months in 2013 specifically January-Maret 2013.

In this research, the samples are partial lectures of STIKOM Surabaya. Sample unit in this research is STIKOM lectures and the analysis unit is the same as the elected lectures whom become the respondents in this research. The tehnic of collecting data method is survey method using sampling random simple technic with research respondents target. Sampling random simple method is chosen because the related coverage of respondents. Inferential statistic method which is used in this research is SEM with sobel test. The reason for using SEM is the consideration causal relationship which is formulated in this research using complex model. This form of causal relationship requires analysis that is able to explain simultaneously the relationship and SEM is the appropriate method. This research is testing structural model, testing 3 effect of exogenous variables that are benefit perception(X1), ease of usage(X2), internal supervision(X3) againsts 4 endogenous variables that are benefit(Y1), attitude in using IT(Y2). Here is the conceptual method of the reasearch.



Picture 1. Conceptual Framework

#### IV. RESULTS

##### Goodness of Fit SEM

The results of the goodness of fit overall model test is appropriate with SEM analysis to know whether the hypothetical model is supported by emperical data. The goodness fit criteria is Khi kuadrat/ DF. If Khi score lower than 2, then the model is fit. The results of the test can be seen in the table below.

Table 1. Goodness of Fit Testing Results Overall Model

Criteria	Cut-of value	Results of Test	Remark
Sig Prob	≥ 0.05	0.025	Poorly Model
Chi Square/DF	small expected	1.177	Good Model
RMSEA	≤ 0.08	0.053	Good Model
GFI	≥ 0.90	0.749	Poorly Model
AGFI	≥ 0.90	0.693	Poorly Model
TLI	≥ 0.95	0.908	Poorly Model
CFI	≥ 0.95	0.919	Poorly Model

The results of goodness fit overall test based on table 5.10, can be known that almost all the criterias show bad model. Although, RMSEA’s mark and CMIN/DF about 1.777 < 2.000 and 0.053 < 0.08 has fulfilled cut out value. So the model is appropriate and feasible to use, so can be done intepretation fo further discussion.

### Measurement Model

The results of SEM *measurement model* is presented as follows:

**Tabel 2.** The results of SEM Measurement Model

Indicato r	Loadin g	Indicato r	Loadin g	Indicato r	Loadin g	Indicato r	Loadin g	Indicato r	Loadin g
PM1	<b>0.753*</b>	PK1	0.379*	PI1	<b>0.873*</b>	KP1	0.694*	SM1	<b>0.904*</b>
PM2	0.680*	PK2	<b>0.898*</b>	PI2	0.682*	KP2	<b>0.822*</b>	SM2	0.835*
PM3	0.674*	PK3	0.458*	PI3	0.743*			SM3	0.782*
PM4	0.677*	PK4	0.484*	PI4	0.719*				
		PK5	0.541*	PI5	0.773*				

Based on the measurement model results of benefit perception variable (M) show that benefit perception is reflected by 4 indicators. From those 4 indicators, it can be seen that first indicator that is usage, improves the effectiveness of completion jobs (PM1) has the highest coefficient, that indicates the benefit perception measurement can be seen from the usage indicator. Based on the measurement model results of the ease of user perception variable show that ease of user perception is reflected by 5 indicators. From those 5 indicators, it can be seen that second indicator that is ease of finding information (PK2) has the highest coefficient, that indicates the ease of user perception measurement can be seen from the ease of finding information indicator. From the test results above shows that the measurement model of Internal Controls reflected by five indicators. Of the five indicators, it appears that the first indicator of the Environmental Control (PI1) has the highest coefficient value, this indicates that the measurement of the main views of the Internal Control Environment Control indicator

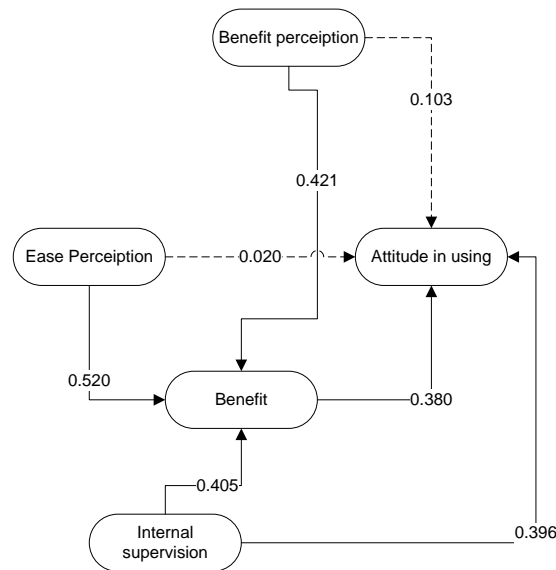
Based on the measurement model results of internal supervision perception variable show that internal supervision perception is reflected by 5 indicators. From those 5 indicators, it can be seen that first indicator that is IT benefit for instance (KP2) has the highest coefficient, that indicates internal supervision perception measurement can be seen from IT benefit for instance indicator. From the results of the measurement model results of attitude in using IT perception variable show that attitude in using IT perception is reflected by 5 indicators. From those 5 indicators, it can be seen that first indicator that is like the usage to support smooth working (SM1) has the highest coefficient, that indicates attitude in using IT perception measurement can be seen from the usage to support smooth working indicator.

**GeSCA Structural Model** :In this research is used SEM. The results of lane coefficients calculation are presented as follows

**Table 3.** SEM Structural Model

No.	Direct Effect	Standardize Coefficient	P-value	Conclusion
1	Benefit Perception → Benefit	0.421	0.003	Significant
2	The ease of usage perception → Benefit	0.520	0.003	Significant
3	Internal Supervision → Benefit	0.406	0.002	Significant
4	Benefit Perception → Attitude in Using IT	0.103	0.524	Non-Significant
5	The ease of usage perception → Attitude in Using IT	0.020	0.911	Non- Significant
6	Internal Supervision → Attitude in Using IT	0.396	0.012	Significant
7	Benefit → Attitude in Using IT	0.380	0.010	Significant

Graphically, the results of the structural model is full presented the following picture ( straight line represents significant lane, broken line represents significant lane):



**Picture 2.** Result of Hypothesis Model Research

Testing the direct effect between Perception Benefits to Gain, standardize coefficient values obtained at 0.421, with a p-value of 0.003. Since the p-value of  $<0.05$ , then there is a significant direct effect between the perception of the benefits of this keuntungan. Hasil implies that the higher the value perception Benefits Use of Information Technology, tends to further increase the advantage Use of Information Technology. According Invancevich et.al (2005: 116) perception is a cognitive process in which individuals choose, organize and give meaning to the work environment stimulus. Therefore, faculty perception of the benefits of the use of information technology is determined by cognition and experience, as well professors how much benefit in using information technology. Based on the level of knowledge and experience has been a lecturer greatly affect how much the perceived benefits of using information technology. The high perceived value of the benefits of the use of information technology, because it is the lecturer in question has gained an advantage over the use of technologies that provide value informasi. Sebaliknya faculty perceptions of the benefits of the low use of information technology, as in the use of information technology has not or does not even give keuntungan in supporting their activities. Of course this is a factor of knowledge and experience in using information technology faculty in determining the perception of lecturers

Testing the direct effect between Perceived Ease of Use to Gain, standardize coefficient values obtained at 0.520, with a p-value of 0.003. Since the p-value of  $<0.05$ , then there is a significant direct effect between Perceived Ease of Use on this keuntungan. Hasil implies that the higher the value of Perceived Ease of Use of Information Technology, the increasing use of technology advantage Informasi. Menurut Invancevich et.al (2005: 116) perception is a cognitive process in which an individual choose, organize and give meaning to environmental stimuli. Therefore, faculty perception about the ease of use is determined by the cognition of information technology and their experience, as well professors how much benefit in using information technology. It is also determined by the knowledge and experience of lecturers during which affects how much their perceptions about the ease of use of information technology. The high value of the perception of the ease of use of information technology, because the lecturer concerned has gained an advantage over the use of information technology. Instead lecturer who gave a low value perception of the ease of use of information technology, as long as this use of information technology has not or does not even provide for merreka keuntungan in supporting activities as a lecturer. This factor of knowledge and experience in using information technology faculty also determine faculty perceptions on the ease of use of information technology.

Testing the direct effect of the Internal Control to Gain, standardize coefficient values obtained at 0.406, with a p-value of 0.002. Since the p-value of  $<0.05$ , then there is a significant direct effect between the Internal Control keuntungan. Hasil indicates that the better use of Information Technology Internal Control, hence the use of Information Technology Advantages meningkat. Pengawasan internal policies of the procedure specification is designed to provide reasonable assurance to management that the goals and objectives important to the management of the company can be met.

According to Mulyadi (2001: 165) internal control Internal Control includes organizational structure, methods and measures are coordinated primarily to keep the wealth of the organization and check the accuracy and reliability of accounting data, promote efficiency, and encourage adherence to management policies ". Internal control is not limited to the organizational plan, but also the procedures and records relating to the decision process that led to the authorization of management that are directly related to the responsibility for achieving organizational goals.

Testing the direct effect between the Attitude Perception Benefits to using information technology, standardize coefficient values obtained at 0.103, with a p-value of 0.524. Because  $p\text{-value} > 0.05$  then there is no significant direct effect between Perception Attitude Benefits to using technology for this information. This means that the research hypothesis is not proven. These findings suggest that the results are not the same as that in the hypothesized. These results indicate that regardless of the value of a given faculty perceptions of the benefits of information technology pemenggunaan, then it will not affect the attitude of lecturers in the use of Information Technology. According to Ivancevich et. al (2005: 117) stance is determined by the perception of the stimulus work environment that includes style manager, technology, voice, co-workers, reward system, compensation plan and career opportunities. Where this is through observation, selection and translation to the environmental stimulus, which in turn raises the attitude tertentu. Karena perception process involves many factors of environmental stimuli, (not just technology) so that attitudes to the use of information technology only has value scores are (quite). Moreover, the frequency distribution of 5.2 tabel perception of the benefits of using information technology showed greater disagrees compared to the states agree. As a result, variations in the perception of the benefits of using information technology has value and also variations in the data is low. This leads to the perception of the benefits of using information teknologi not affect attitudes to using information technology.

Testing the direct effect between Perceived Ease of Use on attitude to use information technology, standardize coefficient values obtained at 0.020, with a p-value of 0.911. Because  $p\text{-value} > 0.05$  then there is no significant direct effect between Perceived Ease of Use Attitude towards using technology for this information. This means that the research hypothesis is not proven. These findings suggest that the results are not the same as that in the hypothesized. These results indicate that regardless of the value of a given faculty perceptions of the ease of use of information technology, it will not affect the attitude of lecturers in the use of Information Technology. Because the perception of environmental stimuli involves many factors, (not just technology) so that attitudes to the use of information technology only has value scores are (quite). Moreover, the frequency distribution of 5.3 tabel perceived ease of use shows information teknologi larger than the states do not agree that states agree. As a result, variations in the perception of the benefits of using information technology has value and also variations in the data is low. This led to the perceived ease of use does not affect the information teknologi attitudes to using information technology.

Testing the direct effect of the Internal Control of the attitude to use information technology, standardize coefficient values obtained at 0.396, with a p-value of 0.012. Since the p-value of  $< 0.05$ , then there is a significant direct effect between the attitude of Internal Controls to use technology Informasi. Dengan marked positive coefficient indicates a positive relationship. That is, the higher the value of Internal Oversight, will result in the higher Informasi. Hasil attitude to use of this technology can be interpreted that the better use of Information Technology Internal Control, the higher the internal attitude Informasi. Pengawasan Use of Technology policy of the procedure specification is designed to provide reasonable assurance to management that the goals and objectives important to the management of the company can be met. According to Mulyadi (2001: 165) internal control Internal Control includes organizational structure, methods and measures are coordinated primarily to keep the wealth of the organization and check the accuracy and reliability of accounting data, promote efficiency, and encourage adherence to management policies ". Internal control is not limited to the organizational plan, but also the procedures and records relating to the decision process that led to the authorization of management that are directly related to the responsibility for achieving organizational goals.

The advantage of testing the direct influence of the attitude to use of Information Technology, standardize coefficient values obtained at 0.380, with a p-value of 0.010. Since the p-value of  $< 0.05$ , then there is no significant direct effect between attitude to advantage to using technology Informasi. Namun if using alpha by 10% (0.10), it can be said that the error rate by 10%, there is a significant direct effect Attitudes to the advantage of the use of technology Informasi. Dengan coefficient is positive indicating a positive relationship. That is, the higher the value advantage, will lead the higher the attitude to use of Information Technology.

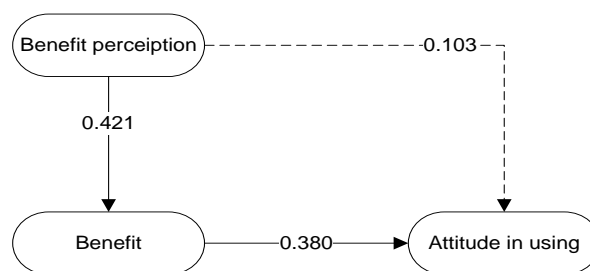
**SEM Mediation Effect**

**Benefit mediation on benefit effect mediation against attitude in using IT**

Here is presented the results of benefit mediation effect analysis on benefit effect perception against attitude in using IT.

**Table 4:** Benefit mediation on benefit effect mediation against attitude in using IT with *Sobel Test*

Relations	Coefficient	Pvalue
Benefit Perception→ Benefit	0.421	0.003
Benefit → Attitude in using IT	0.380	0.010
Benefit Perception → Benefit → Attitude in using IT	0.160	0.032



**Picture 3.** Benefit mediation on benefit effect perception attitude in using IT

Advantage Testing mediation effects on the perception of influence on attitude to use the benefits of Information Technology to the Test Sobel approach, obtained by indirect path coefficient 0.160, p-value of 0.032. Karena p-value less than 0.05, indicating a significant difference between the perception of Benefits Attitudes to the use of Information Technology to Gain mediation. Given the coefficient is positive, indicating the tinggi Persepsi benefits, with the advantage that the higher the mediation, will result in the better the attitude to use of Information Technology. Thus, it can be concluded that the advantage is a variable that mediates the effect of the Attitude Perception Benefits to using Information Technology.

In this study it appears that the perception of benefits has no direct influence on attitude to use. This research is in contrast to the study by Schepers and Wetzels (2006), King and He (2006), Cheng, Lam, Yeung (2006), Shih (2003), Gyampah and Salam (2004), Cheng et al (2006), Ha , Yoon, Heijden (2002), Robinson, Marshall, Stamps (2004) between the perception of benefit with an attitude to using information technology. The above findings show that the higher the perception of the benefits of the use of Information Technology, the higher the attitude to use.

This study supports the findings by Deng et al (2005), Choi (2007) showed that the perception of benefits has no effect on attitude to use of Information Technology. This means that no matter how kebermanfaat perceived by the user, may not necessarily result in high attitude to use. This study shows that the benefits of use mediate the effect of perceived benefits on attitude to use. These results confirm the findings of Kim, Chan, and Gupta (2007) between the perceived benefits of the advantages of using information technology, and Shih (2003), Cheng et al (2006), Ahn, Ryu, Han (2003), DeLone and McLean (2003) among the advantages of the use upon the attitude to use.

**The Benefit Mediation on Ease of Usage Effect Perception against Attitude in Using IT**

Here is presented the results of the ease of usage analysis on ease of usage effect perception against attitude in using IT.

**Table 5:** Benefit Mediation on ease of usage effect perception against attitude in using IT With *Sobel Test*

Relations	Coefficient	Pvalue
Ease of usage perception→ Benefit	0.520	0.003
Benefit→ Attitude in using IT	0.380	0.010
Ease of usage perception → Benefit → Attitude in using IT	0.198	0.003

Testing is the mediating effect on the influence of Perceived Ease advantage of the attitude to use Information Technology to the Test Sobel approach, an indirect path coefficient of 0.198, p-value of 0.003. Karena p-value less than 0.05, indicating a significant difference between Perceived Ease Attitudes to the use of Information Technology to Gain mediation. Given the coefficient is positive, indicating higher Perceived Ease, with the advantage that the higher the mediation, will result in the better attitude for the use of Information Technology. Thus, it can be concluded that the advantage is a variable that mediates the effect of Perceived Ease on attitude to use of Information Technology. In this study it appears that perceived ease of use has no direct influence on attitude to use. This research is in contrast to the study by Schepers and Wetzels (2006), King and He (2006), Cheng, Lam, Shih (2003), Cheng et al (2006), Ha, Yoon, Choi (2007) between the perceived ease of use with an attitude to use information technology. The above findings show that the higher the perceived ease of use of Information Technology, the higher the attitude to use. However, this study confirms the findings are in line with Yeung (2006), Fu et al (2006), Gyampah and Salam (2004), Robinson, Marshall, Stamps (2004), and Yi, My, et al (2006), Chau and Hu (2002) showed that the perceived ease of use has no effect on attitude to use of Information Technology. This means that whatever level of ease of use of information technology is perceived by users, may not necessarily result in high attitude to use.

This study shows that the benefits of use mediate the effect of perceived ease of use on attitude to use. These results confirm the findings of Kim, Chan, and Gupta (2007) between the perceived ease of use of the advantages of using information technology, and Shih (2003), Cheng et al (2006), Ahn, Ryu, Han (2003), DeLone and McLean (2003) among the advantages of the use upon the attitude to use.

#### **Benefit Mediation on Internal Supervision Effect Perception against Attitude in Using IT**

Here is presented the results of the benefit mediation analysis on internal supervision effect perception against attitude in using IT.

**Tabel 6:** Benefit Mediation on internal supervision effect perception against attitude in using IT with *Sobel Test*

<b>Relations</b>	<b>Coefficient</b>	<b>Pvalue</b>
Internal Control → Advantages	0.406	0.003
Advantages → Attitudes to using Information Technology	0.380	0.010
Internal Control → Advantages → Attitudes to using Information Technology	0.154	0.031

The advantage of testing the effect of mediation on the influence on the attitude of Internal Controls for use with Information Technology Sobel Test approach, an indirect path coefficient of 0.154, p-value of 0.031. Karena p-value less than 0.05, indicating a significant difference between Internal Controls Attitudes to the use of Information Technology to Gain mediation. Given the coefficient is positive, indicating higher Internal Controls, with the advantage that the higher the mediation, will result in the better the attitude to use of Information Technology. Thus, it can be concluded that the advantage is a variable that mediates the effect of the attitude of Internal Controls to use Information Technology. Obtain any effect of the receipt of internal controls in line with the attitude to use the theory of Information System Success Model (ISSM) are described by the DeLone and McLean (1992) showed that theoretically, the benefits of using information technology will affect the attitude to use of information technology, as well as empirical support by Shih (2003), Cheng et al (2006), Ahn, Ryu, Han (2003), DeLone and McLean (2003) between behavioral intention to use the use the advantages of using information technology. The above findings show that the increasing use of behavioral intention to use information technology, the higher the gain obtained in using information technology.

## **V. CONCLUSION AND RECOMENDATION**

Based on the above results, it can be concluded as follows There are a few things Gain a mediating role in the effect of the attitude perception benefits to using technology advantage Informasi. Terdapat mediating role in the effect of Perceived Ease on attitude to use Information Technology Technologist Informasi. Terdapat mediating role Gains on Internal Oversight influence on attitude to use of Information Technology.

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