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Information Technology Adoption by Internal Auditors in Public Sector: Antecedents and Consequences

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Abstract

The understanding of Information Technology (IT) adopted by internal government auditors is related to developments in the IT sector in the public sector, such as e-government applications. The purpose of this study is to provide an argument for the motivation for IT adoption when the internal auditors and to identify the factors that influence IT adoption and the influence of IT adoption on the performance of internal auditors in the public sector. This research used quantitative methods and data analysis using Structural Equation Modeling (SEM) with 79 auditors from the Inspectorate within the scope of Central Kalimantan Province. **Findings**. The results showed that only the perceived benefits variable had a positive and significant effect on IT adoption, while the compatibility variables, top management support, organizational readiness, the external force had a positive but insignificant effect on IT adoption as an antecedent part, while IT adoption had an effect, positive and significant impact on government performance as a consequence of IT adoption. This study provides a practical understanding for government auditors that in carrying out their duties, especially in the new normal order conditions, that the adoption of IT is important to do to produce a good performance.

1. Introduction

The application of IT is not only in the business sector but also in the public sector, especially in providing services to the community that is needed. For example, applying for permits, making identity cards (KTP), making driving licenses (SIM) as well as regional profile information. Like companies, governments face IT implementation problems. As stated by Morgan (BZ, 1999) that IT is determined by many factors, one of which is the characteristics of IT users. By looking at the characteristics of IT users in the province of Central Kalimantan who still vary in their IT application capabilities and technology gaps, the researcher wants to investigate the current adoption of IT by internal auditors in the public sector and what factors influence this. This study

focuses on a conceptual model that will lead to a more exploratory study of the adoption of IT by internal auditors in the public sector.

The adoption of IT is very much influenced by many factors, some previous studies only focused on individual factors, while other studies only focused on external factors which in all previous studies were still partial. Apart from this research trying to explore the factors that comprehensively influence IT adoption, this research is interesting to do because it focuses on areas of the public sector that have not been done much. Previous research has focused more on how IT adoption in companies (business) as done by Sani & Wiliani in their research examined the factors of IT readiness and adoption in the context of technology and the environment in MSMEs in Jakarta (Sani & Wiliani, 2019). This study shows that the readiness factor greatly influences the use of IT at MSMEs in Jakarta. Another study by Prameswari on IT adoption and its impact on employee performance shows that the adoption of information technology also requires the stages to be carried out, the stages of persuasion, decisions, implementation, and confirmation (Prameswari et al., 2020).

This study aims to provide an overview through qualitative and quantitative data about the factors of IT adoption by internal auditors in the public sector and the consequences of IT adoption felt by auditors on their performance in particular, in general, government organizations. From the description obtained from the results of filling out questionnaires and direct interviews, it is hoped that the IT adoption model used by the public sector internal auditors will provide a great opportunity for the level of public sector auditing policies and practices, as well as for further research development.

The focus of the organization has shifted to include the factors that directly influence the adoption of IT in the organizational context. Among these factors, management attitude is one of the factors most frequently studied (Seyal & Rahman, 2003). The innovation literature has consistently considered top management support as an important factor in producing the changes needed during the adoption and innovation of an innovation (Ruppel & Howard, 1998). Still from the organizational side, organizational readiness and perceived benefits are also factors that influence the adoption of information technology (Ling, 2001). The following factors are used in this study: compatibility, top (government) leadership support, organizational readiness, external force, perceived benefits, and government performance.

Compatibility is the degree to which an innovation is considered consistent with existing values, past experiences, and the needs of adopters (Sevcik, 2004). The compatibility has two applications in government networks. First, the new product or service must be organizationally compatible; and second, the new product or service must be suitable for how the network is operated. In their research (Seyal & Rahman, 2003) suggest that compatibility is a factor that significantly influences technology adoption, therefore this study proposes the following hypothesis.

H_1: Compatibility has a positive and significant effect on IT adoption.

Top leadership includes the willingness shown by top leaders to include human resources as well as capital resources into the project and the existence of projects that are enthusiastic about new ventures and are willing to act as the organizational focus of the project (Nelson & Shaw, 2003).In some research (Ruppel & Howard, 1998) (Nelson & Shaw, 2003) revealed that top leadership support affects IT adoption, therefore this study proposes the following hypothesis.

H2: Top management support has a positive and significant effect on IT adoption.

This organizational readiness is intended to obtain the attributes of the level of government of the organization that estimates the readiness of the government as a whole in the diffusion of innovation (Nelson & Shaw, 2003) Organizational readiness measures whether a government has sufficient IT experience and financial resources to undertake adoption (Chwelos et al., 2000). IT experience includes not only the level of technical expertise within the organization but also the level of leadership understanding of the use of IT and support for the use of IT to achieve organizational goals. Meanwhile, financial sources indicate the availability of organizational capital for IT investment (Chwelos et al., 2000). Therefore, this study proposes the following hypothesis.

H_3: Organizational readiness has a positive and significant effect on IT adoption.

External force includes the effects that arise from several sources in the competitive environment around the organization (Chwelos et al., 2000). IT can be used as a tool to gain a competitive advantage so that the government can use IT for superior government processing. In their research, Nelson and Shaw (Nelson & Shaw, 2003), Grandon and Pearson (Grandon & Pearson, 2003) also found that external forces are a determinant factor of technology adoption. Therefore, this study proposes the following hypothesis:

H_4: External forces have a positive and significant effect on IT adoption.

Perceived benefits are defined as the degree to which a person believes that the use of a particular system will improve performance (Grandon & Pearson, 2003). Perceptions of long-term benefits and potential opportunities are donor (Asing-Cashman, Joyce Georgina; Obit, Joe Henry; Bolongkikit, 2004). In their research, (Chwelos et al., 2000) (Grandon & Pearson, 2003) suggest that perceived benefits are a determinant factor of IT adoption, therefore, this study proposes the following hypothesis:

H_5: Perceived benefits have a positive and significant effect on IT adoption.

Government performance is a measure used to measure the success of the government in achieving predetermined goals in which a government is said to experience success in fields if existing practices match all constituency needs (Kotter & Heskett, 1992). According to Kraemer & Gibbs, (2005), government performance can be measured through 3 things, namely efficiency, coordination, and position where these three things are expected to be obtained from the adoption of new IT by a government. IT is predicted to reduce coordination and transaction costs due to the automation of online transactions, as well as productivity and efficiency improvements (Kraemer & Gibbs, 2005). In her research, (Yulimar, 2006) reveal that IT adoption improves government performance, therefore this study proposes the following hypothesis:

H_6: IT adoption has a positive and significant effect on government performance.

From the formulation of the hypothesis proposed, the theoretical framework of the research can be described as follows:

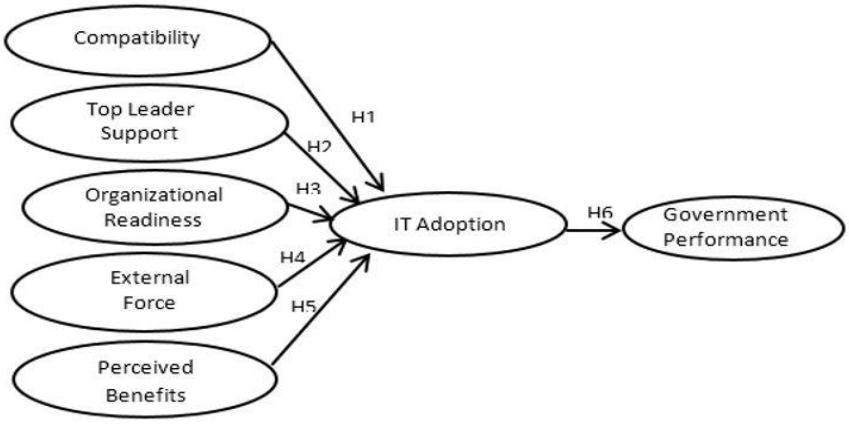

Figure 1. Theoretical Framework for Research

2. Research Method

The scope of this research is empirical research where the researcher is directly involved in the research. The research was carried out within the scope of Central Kalimantan Province and was carried out in stages over a while according to the research plan schedule. The data used in this study used a quantitative method by providing a questionnaire on the factors of IT adoption and continued with qualitative methods simultaneously. Internal public sector auditors throughout Indonesia are sent e-mails containing questionnaires about IT adoption factors adapted from previous research. The majority of the data is shown to auditors in 13 regency cities and 1 city in Central Kalimantan. In this study, the sample used was the Inspectorate auditors stationed in all districts and cities in the province of Central Kalimantan. The auditor has performed auditing duties in the public sector for at least 2 years.

In this study, primary data were obtained using indirect communication methods through online questionnaires and interview by phone calls. To measure the respondent's opinion, a Likert scale was used, starting with number 1 for the opinion Strongly Disagree and number 10 for the opinion strongly agree. Before a list of questions or questionnaires were submitted to research respondents, the reliability and validity of the question list were tested with a sample of 50 respondents. The analysis technique chosen is Structural Equation Modeling (SEM). This technique was chosen because SEM allows the researcher to examine the relationship between complex variables to obtain an overall picture of the overall model. Apart from that, SEM also allows the simultaneous testing of a series of relatively "complex" relationships.

3. Results and Discussions

The outer model is used to see how each indicator relates to its latent variable. In the PLS method using SmartPLS 3.0 software to calculate the outer model, there are three criteria, namely convergent validity, the second criterion is discriminant validity and the third criterion is constructed reliability.

3.1 Convergent Validity

Convergent validity is determined by looking at the outer loadings table. The loading factor limit is 0.5. If the loading factor value is > 0.5 then the convergent validity is met, if the loading factor value is < 0.5 then the construct must be dropped from the analysis (Ghozali, 2006). In the construct section of External Force, it is found that the 3 indicators that compose it from a total of 4 indicators do not meet the reliable criteria, or have a factor loading criteria below 0.5 so that they must be dropped from the analysis.

3.2 Convergent Validity Test

Convergent validity testing using SmartPls 3.0 is seen from the loading factor value of the indicators that measure these variables and uses the average value of the extracted variance (Average Variance Extracted/AVE). This study aims to provide arguments on the motivation for IT adoption to internal auditors and identify the factors that influence IT adoption and the influence of IT adoption on the performance of internal auditors in the public sector. The criteria for the loading factor value for this study must be greater than 0.7. Convergent validity parameters can be seen in Figure 2.

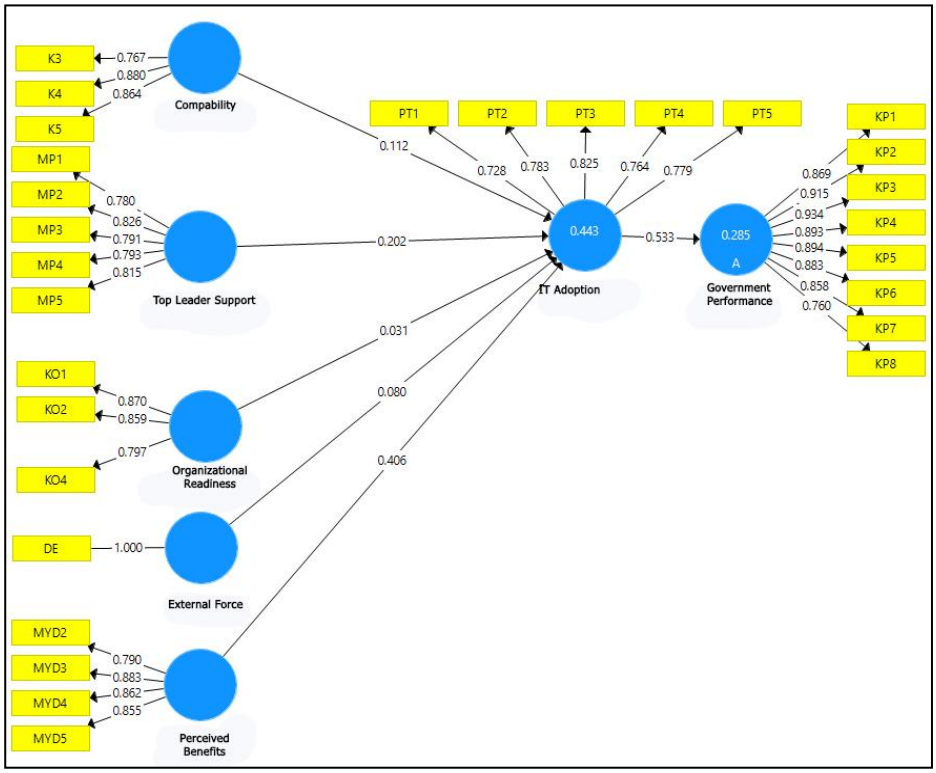

Figure 2. Results of Convergent Validity Test

The loading factor value that appears between the variables and the question indicator has different values, it can be seen that the loading factor value is above 0.7, indicating the appropriate relationship between the latent variable and the indicator. It can be concluded based on the results of the convergent validity test seen from the loading factor that the question indicators with the variables in this study are valid. The comparison of the loading factor value between the question indicator and the latent variable can be seen in Table 1.

Table 1. Loading Factor Value of Compatibility Variable

Indicator	Question	Value *Loading factor*
K3	The use of Information Technology fits perfectly with the culture of my agency at work.	0.767
K4	The use of Information Technology is very suitable to answer the challenges of work in my agency in the future.	0880
K5	The use of Information Technology fits perfectly into the aspect of the work I am currently doing.	0864

The previous compatibility variable has five-question indicators, namely K1, K2, K3, K4, and K5. However, K1 has a loading factor value of 0.565, which means it is not greater than 0.7, so K1 is removed from the indicator for the compatibility variable. K2 has a loading factor value of 0.721, but after K1 is eliminated, the loading factor value changes to 0.645, which means that the loading factor value for the K2 indicator is not more than 0.7, so K2 is also removed from the indicator for the compatibility variable. After removing K1 and K2, it is found that the K3 value has a loading factor value of 0.767 while K4 has a loading factor value of 0.880 then for K5 it has a loading value of 0.864. After K1 and K2 are removed, it can be seen in Table 4.1 that the loading factor value of each indicator is above 0.7, so the question indicators of the compatibility variable have met the convergent validity requirements.

The top leadership support variable has five-question indicators, namely MP1, MP2, MP3, MP4, and MP5. MP1 has a loading factor value of 0.780 while MP2 has a loading factor value of 0.826 then MP3 has a loading factor value of 0.791 and MP4 has a loading factor value of 0.793 and MP5 has a loading factor value of 0.815.

Table 2. Loading factor Value: Peak Leaders Support Variable

Indicator	Question	Value *Loading factor*
MP1	Top leaders provide full support in the use of Information Technology.	0780
MP2	Top leaders have high hopes for the use of Information Technology.	0826
MP3	Top management is actively involved in planning existing Information Technology operations.	0.791
MP4	Top leaders care about evaluating the use of Information Technology.	0.793
MP5	Top management is very interested in the level of use of Information Technology.	0.815

Based on Table 2, the loading factor value of each indicator is above 0.7, the question indicators of the top leadership support variable have met the convergent validity requirements. The organizational readiness variable has four question indicators, namely KO1, KO2, KO3, and KO4 as seen in Table 3.

Table 3. Value of Loading factor for Organizational Readiness Variable

Indicator	Question	Value *Loading factor*
KO1	The organization I work for has optimism in the use of Information Technology.	0870
KO2	The organization I work for has an innovation in the use of Information Technology.	0.859
KO4	The organization I work for feels safe in using Information Technology.	0.797

However, the KO3 indicator has a loading factor value of 0.631, which means that the loading factor value is not more than 0.7, so the KO3 indicator is removed from the indicator for the organizational readiness variable. Thus three indicators are remaining, they are KO1 which has a loading factor value of 0.870, KO2 which has a loading factor value of 0.859, and KO4 which has a loading factor value of 0.797. Based on Table 3, the loading value of each indicator is above 0.7, the question indicators of the organizational readiness variable have met the convergent validity requirements.

The top leadership support variable has one question indicator, namely DE. DE has a loading factor value of 1,000. It can be seen in Table 4 that the loading value of the DE indicator is above 0.7, thus the question indicator from the external force variable has met the convergent validity requirements.

Table 4. Value of Loading Factor for External Force Variable

Indicator	Question	Value *Loading factor*
DE	The impetus from the central government in the use of Information Technology is enormous.	1,000

The perceived benefit variable has 5 question indicators, namely MYD1, MYD2, MYD3, MYD4, and MYD5. However, the MYD1 indicator has a loading factor value of 0.695, which means that the loading factor value is not more than 0.7, so the MYD1 indicator is removed from the indicator for the perceived benefit variable. So that the remaining four indicators are MYD2, MYD3, MYD4, and MYD5.

Table 5. Value of Loading factor for Perceived Benefit Variables

Indicator	Question	Value *Loading factor*
MYD2	The use of Information Technology allows me to predict the quality of my work well.	0.790
MYD3	Using Information Technology allows me to do my job faster.	0.883
MYD4	The use of Information Technology makes it easier for me to carry out routine activities at work.	0.862
MYD5	The use of Information Technology increases my productivity.	0.855

Based on Table 5, the loading value of each indicator is above 0.7, the question indicators of the perceived benefit variables have met the convergent validity requirements. The TI adoption variable has five-question indicators, namely PT1, PT2, PT3, PT4, and PT5. PT1 has a loading factor value of 0.728 while PT2 has a loading factor value of 0.783 then for PT3 has a loading value of 0.825 and PT4 has a loading factor value of 0.764 and PT5 has a loading factor value of 0.779.

Table 6. Value of Loading factor for TI adoption variable

Indicator	Question	Value *Loading factor*
PT1	The adoption of Information Technology is very beneficial.	0.728
PT2	The adoption of Information Technology is very easy to use.	0.783
PT3	The adoption of Information Technology is very easy to understand.	0.825
PT4	The adoption of Information Technology provides accurate information.	0.764
PT5	The adoption of Information Technology provides timely information.	0.779

Based on Table 6 the loading value of each indicator is above 0.7, the question indicators of the adoption of IT variables have met the convergent validity requirements. The government performance variable has eight-question indicators, namely KP1, KP2, KP3, KP4, KP5, KP6, KP7, and KP8. KP1 has a loading factor value of 0.869, KP2 has a loading factor value of 0.915, KP3 has a loading factor value of 0.934, KP4 has a loading factor value of 0.893, KP5 has a loading factor value of 0.894, KP6 has a loading factor value of 0.883, KP7 has The loading factor value is 0.858 and KP8 has a loading factor value of 0.760.

Table 7. Value of Loading factor for Government Performance Variables

Indicator	Question	Value *Loading factor*
KP1	The use of Information Technology supports the successful implementation of the financial reporting system.	0.869
KP2	The use of Information Technology facilitates the implementation of a financial reporting system.	0.915
KP3	The use of Information Technology accelerates the implementation of the financial reporting system.	0.934
KP4	The use of Information Technology improves the accuracy of financial reporting.	0.893
KP5	The use of Information Technology improves the timeliness of financial reporting.	0894
KP6	The use of Information Technology opens opportunities to access financial information quickly and accurately.	0.883
KP7	The use of Information Technology opens up opportunities to manage financial information quickly and accurately.	0.858
KP8	The use of Information Technology opens opportunities to utilize financial information quickly and accurately.	0.760

Based on Table 7 the loading value of each indicator is above 0.7, the question indicators of the government performance variable have met the convergent validity requirements. From the Table above, it can be seen that all question indicators of the variables have a loading factor value above 0.7. Then the convergent validity of all variables has been fulfilled. Apart from being seen from the loading factor, the convergent validity test is also seen from the Average Variance Extracted (AVE) value.

Table 8. AVE Value

Variable	AVE value
Compatibility	0.704
Top Leadership Support	0.642
Organizational Readiness	0.710
External Force	1,000
Perceived Benefits	0.719
IT adoption	0.602
Government Performance	0.769

In Table 8 it can be seen that the AVE value is above 0.5 according to the value referred to in this study. Then the convergent validity of all the variables in this study has been fulfilled.

3.3 Discriminant Validity Test

Discriminant validity testing can be seen from the results of the Fornell-Larcker scores and "cross-loadings". In this study, the reference value used is above 0.7. Besides, the Fornell-Larcker postulate states that a latent variable shares more variance with the underlying indicator than with other latent variables. The second criterion for discriminant validity is the "loading" for each indicator which is expected to be higher than the respective "cross-loading". If the Fornell-Larcker criterion assesses discriminant validity at the construct level (latent variables), then 'cross-loading is possible at the indicator level. Based on Table 9, it can be seen that the Fornell-Larcker postulate value of the latent variable is greater than the Fornell-Larcker postulate value of the latent variable against other variables, so the discriminant validity of each indicator against the variable has been fulfilled.

Table 9. Fornell-Larcker Postulate Value

	External Force	Top Leadership Support	Organizational Readiness	Government Performance	Compatibility	Perceived Benefits	IT adoption
External Force	1,000						
Top Leadership Support	0.306	0.801					
Organizational Readiness	0.448	0.628	0842				
Government Performance	0.501	0.397	0.399	0.877			
Compatibility	0.423	0.426	0.233	0.504	0.839		
Perceived Benefits	0.500	0.441	0.371	0.636	0.588	0848	
IT adoption	0.407	0.473	0.371	0.533	0.478	0.613	0.776

The comparison of the cross-loading value > 0.7 and the cross-loading value of the indicator of a construct is greater than the cross-loading value of the construct indicator against other constructs can be seen in Table 9. The compatibility variable has three indicators, namely K3, K4, and K5. K3 has a cross-loading value of 0.767, K4 has a cross-loading value of 0.880 and K5 has a cross-loading value of 0.864. Based on Table 10, the cross-loading value of each indicator is above 0.7, the question indicators of the compatibility variable meet the discriminant validity requirements. In addition to seeing the cross-loading value > 0.7 discriminant validity, it can also

be seen that the cross-loading value of the indicator of a construct is greater than the cross-loading value of the construct indicator against other constructs which can be seen in Table 10. Compatibility is greater than the cross-loading value of the indicators K3, K4, and K5 on the variable of external encouragement, top management support, organizational readiness, perceived benefits, IT adoption, and government performance so that it meets the discriminant validity requirements.

Table 10. Value of Cross Loading Compatibility Variables

	External Force	Top Leadership Support	Organizational Readiness	Government Performance	Compatibility	Perceived Benefits	IT adoption
K3	0.249	0.506	0.250	0.282	0.767	0.421	0.359
K4	0.459	0.275	0.211	0.471	0880	0.546	0.445
K5	0.335	0.317	0.129	0.501	0864	0.504	0.394

The top management support variable has five indicators, namely MP1, MP2, MP3, MP4, and MP5. MP1 has a cross-loading value of 0.780, MP2 has a cross-loading value of 0.826, MP3 has a cross-loading value of 0.791, MP4 has a cross-loading value of 0.793 and MP5 has a cross-loading value of 0.815.

Table 11. Cross Loading Values of Top Management Support Variables

	External Force	Top Leadership Support	Organizational Readiness	Government Performance	Compatibility	Perceived Benefits	IT adoption
MP1	0.237	0780	0.607	0.254	0.392	0.312	0.279
MP2	0.329	0826	0.431	0.323	0.380	0.461	0.451
MP3	0.143	0.791	0.458	0.218	0.225	0.263	0.276
MP4	0.077	0.793	0.416	0.285	0.324	0.305	0.392
MP5	0.385	0.815	0.629	0.453	0.363	0.375	0.430

Based on Table 11, the cross-loading value of each indicator is above 0.7, the question indicators of the top leadership support variable meet the discriminant validity requirements. In addition to seeing the cross-loading value > 0.7 discriminant validity, it can also be seen that the cross-loading value of the indicator of a construct is greater than the cross-loading value of the construct indicator against other constructs which can be seen in Table 11 The cross-loading value of the MP1, MP2, MP3, MP4 indicators. and MP5 on the top leadership support variable is greater than the cross-loading value of the MP1, MP2, MP3, MP4, and MP5 indicators on the variables of external drive, compatibility, organizational readiness, perceived benefits, IT adoption, and government performance so that they meet the discriminant validity requirements. The organizational readiness variable has three indicators, namely KO1, KO2, and KO4. KO1 has a cross-loading value of 0.870, KO2 has a cross-loading value of 0.859, and KO4 has a cross-loading value of 0.797.

Table 12. Cross Loading Values of Organizational Readiness Variables

	External Encouragement	Top Leadership Support	Organizational Readiness	Government Performance	Compatibility	Perceived Benefits	IT adoption
KO1	0.551	0.578	0870	0.440	0.345	0.443	0.379
KO2	0.185	0.507	0.859	0.239	0.088	0.175	0.253
KO4	0.318	0.488	0.797	0.285	0.093	0.261	0.278

Based on Table 12 the cross-loading value of each indicator is above 0.7, the question indicators of the organizational readiness variable meet the discriminant validity requirements. In addition to seeing the cross-loading value > 0.7 discriminant validity, it can also be seen that the cross-loading value of the indicator of a construct is greater than the cross-loading value of the construct indicator against other constructs which can be seen in Table 12 the cross-loading value of the KO1, KO2, and KO4 indicators. The organizational readiness variable is greater than the cross-loading value of the KO1, KO2, and KO4 indicators on the variables of external force, compatibility, top management support, perceived benefits, IT adoption, and government performance so that they meet the discriminant validity requirements. The external drive variable has one indicator, namely DE. DE has a cross-loading value of 1,000. Based on Table 13, the cross-loading value of each indicator is above 0.7, the question indicators from the external drive variable meet the discriminant validity requirements.

Table 13. Value of Cross Loading Variable External Push

	External Force	Top Leadership Support	Organizational Readiness	Government Performance	Compatibility	Perceived Benefits	IT adoption
DE	1,000	0.306	0.448	0.501	0.423	0.500	0.407

In addition to seeing the cross-loading value > 0.7 discriminant validity, it can also be seen that the cross-loading value of the indicator of a construct is greater than the cross-loading value of the construct indicator against other constructs which can be seen in Table 12, the cross-loading value of the DE indicator on the external drive variable is greater. Compared to the cross-loading value of the DE indicator to the variables of organizational readiness, compatibility, top management support, perceived benefits, IT adoption, and government performance so that it meets the discriminant validity requirements. The perceived benefit variable has four indicators, namely, MYD2, MYD3, MYD4, and MYD5. MYD2 has a cross-loading value of 0.790, MYD3 has a cross-loading value of 0.883, MYD4 has a cross-loading value of 0.862 and MYD5 has a cross-loading value of 0.855.

Table 14. Cross Loading Value of Perceived Benefit Variables

	External Force	Top Leadership Support	Organizational Readiness	Government Performance	Compatibility	Perceived Benefits	IT adoption
MYD2	0.440	0.343	0.327	0.453	0.449	0.790	0.468
MYD3	0.364	0.395	0.336	0.609	0.501	0.883	0.497
MYD4	0.433	0.373	0.224	0.578	0.582	0.862	0.510
MYD5	0.455	0.383	0.365	0.518	0.465	0.855	0.590

Based on Table 14 the cross-loading value of each indicator is above 0.7, the question indicators of the perceived benefit variable meet the discriminant validity requirements. In addition to seeing the cross-loading value > 0.7 discriminant validity, it can also be seen that the cross-loading value of the indicator of a construct is greater than the cross-loading value of the construct indicator against other constructs which can be seen in Table 14 the cross-loading value of MYD2, MYD3, MYD4, and MYD5 indicators. the perceived benefit variable is greater than the cross-loading value of the MYD2, MYD3, MYD4, and MYD5 indicators on the external drive variables, compatibility, top leadership support, organizational readiness, IT adoption, and government performance so that it meets the discriminant validity requirements. The IT adoption variable has five indicators, namely, PT1, PT2, PT3, PT4, and PT5. This can be seen in the following Table:

Table 15. Value of Cross Loading Variable of TI Adoption

	External Force	Top Leadership Support	Organizational Readiness	Government Performance	Compatibility	Perceived Benefits	IT adoption
PT1	0.518	0.390	0.326	0.372	0.434	0.598	0.728
PT2	0.197	0.346	0.219	0.283	0.420	0.401	0.783
PT3	0.239	0.374	0.319	0.313	0.357	0.423	0.825
PT4	0.224	0.350	0.270	0.412	0.310	0.396	0.764
PT5	0.328	0.364	0.286	0.608	0.331	0.504	0.779

Based on Table 15, the cross-loading value of each indicator is above 0.7, then the question indicators of the adoption of TI meet the discriminant validity requirements. In addition to seeing the cross-loading value > 0.7 discriminant validity, it can also be seen that the cross-loading value of the indicator of a construct is greater than the cross-loading value of the construct indicator against other constructs which can be seen in Table 15, the cross-loading value of the indicators PT1, PT2, PT3, PT4 and PT5 on the variable adoption of TI is greater than the cross-loading value of the indicators PT1, PT2, PT3, PT4 and PT5 on the variables of external drive, compatibility, top leadership support, organizational readiness, perceived benefits, and government performance so that it meets the discriminant validity requirements.

The government performance variable has eight indicators, namely, KP1, KP2, KP3, KP4, KP5, KP6, KP7, and KP8. KP1 has a cross-loading value of 0.869, KP2 has a cross-loading value of 0.915, KP3 has a cross-loading value of 0.934, KP4 has a cross-loading value of 0.893, KP5 has a cross-loading value of 0.894, KP6 has a cross-loading value of 0.883, KP7 has a cross-loading value of 0.858 and KP8 has a cross-loading value of 0.760.

Table 16. Cross Loading Value of Government Performance Variables

	External Force	Top Leadership Support	Organizational Readiness	Government Performance	Compatibility	Perceived Benefits	IT adoption
KP1	0.491	0.272	0.316	0.869	0.470	0.626	0.432
KP2	0.469	0.309	0.336	0.915	0.442	0.598	0.469
KP3	0.433	0.310	0.315	0.934	0.445	0.574	0.461
KP4	0.499	0.363	0.411	0.893	0.393	0.539	0.470
KP5	0.505	0.368	0.384	0894	0.437	0.526	0.489
KP6	0.446	0.418	0.361	0.883	0.505	0.531	0.448
KP7	0.347	0.397	0.340	0.858	0.383	0.606	0.512
KP8	0.326	0.333	0.330	0.760	0.473	0.457	0.449

Based on Table 16, the cross-loading value of each indicator is above 0.7, the question indicators of the government performance variable meet the discriminant validity requirements. In addition to seeing the cross-loading value > 0.7 discriminant validity, it can also be seen that the cross-loading value of the indicator of a construct is greater than the cross-loading value of the construct indicator against other constructs which can be seen in Table 16 the cross-loading value of the KP1, KP2, KP3, KP4 indicators. , KP5, KP6, KP7, and KP8 on government performance variables are greater than the cross-loading value of the KP1, KP2, KP3, KP4, KP5, KP6, KP7, and KP8 indicators for external push variables, compatibility, top leadership support, organizational readiness, benefits perceived, and adoption of IT so that it meets the requirements of discriminant validity.

3.4 Reliability Test

According to Ghozali (Ghozali, 2006), a construct is declared reliable if the composite reliability value is above 0.7. The validity and reliability criteria can also be seen from the reliability value of a construct. In this study, the reference value used to measure the consistency of latent variables is > 0.7. Measuring the consistency of variables can be seen from the Cronbach's alpha value, if the Cronbach's alpha value is above 0.7, the latent variable is consistent. In Table 17, it can be seen that the Cronbach's alpha value of all variables is above 0.7, so the latent variables in this study are accurate, consistent, and precise. Besides, the reliability test can be seen from the Composite Reliability value which will be tested with a reference value that is above 0.7 if the composite reliability value is above 0.7 then the latent variable is accurate, consistent, and precise. In Table 17, it can be seen that the composite reliability value is above 0.7, so the reliability test of each latent variable has been fulfilled. Composite reliability 0.9 in this study shows that the measured construct meets the criteria of being reliable.

Also, the reliability test can be seen from the Composite Reliability value which will be tested with a reference value that is above 0.7 if the composite reliability value is above 0.7 then the latent variable is accurate, consistent, and precise. In Table 17, it can be seen that the composite reliability value is above 0.7, so the reliability test of each latent variable has been fulfilled.

Table 17. Cronbach's Alpha Value

Variable	Cronbach's Alpha value
Compatibility	0.788
Top Leadership Support	0.862
Organizational Readiness	0.799
External Force	1,000
Perceived Benefits	0870
IT adoption	0836
Government Performance	0.957

Also, the reliability test can be seen from the Composite Reliability value that will be tested with a reference value that is above 0.6 if the composite reliability value is above 0.6 then the latent variable is accurate, consistent, and precise. In Table 18 it can be seen that the composite reliability value is above 0.6, so the reliability test of each latent variable has been fulfilled.

Table 18. Composite Reliability Value

Variable	Composite Reliability Value
Compatibility	0876
Top Leadership Support	0.900
Organizational Readiness	0880
External Force	1,000
Perceived Benefits	0.911
IT adoption	0.883
Government Performance	0.964

3.5 Inner Model

The inner model is evaluated using R-Squares for endogenous variables. Changes in the R-Square value can be used to assess the effect of certain exogenous latent variables on the dependent latent variable. The results of the R-Square value in this study can be seen in Table 19.

Table 19. R Square Value

	R Square	R Square Adjusted
Government Performance	0.285	0.275
IT adoption	0.443	0.405

Based on Table 19, R-Square value for the construct of government performance is 0.285 and for the IT adoption construct of 0.443, which means that this value can indicate that government performance can be explained by the construct of IT adoption by only 28.50% and the construct for IT adoption can be explained by compatibility, support. Top management, organizational readiness, external force, and perceived benefits were only 44.30%, while the remaining 71.50% and 55.70% were influenced by other constructs not included in the research model used in this study.

The inner model can also be evaluated using the t-test with a significant level of 0.05 (t-statistic > t-table). The t-test is used for hypothesis testing which is carried out through the bootstrapping procedure in the SmartPLS program. The significant level used is 95% ($\alpha = 0.05$) with the t-table 1.96. If the t-statistic value is smaller than 1.96; then the hypothesis is rejected. The research conducted has six hypotheses to be tested. The results of hypothesis testing indicate that not all hypotheses are significantly proven. The hypotheses accepted in this study include H5 and H6. The results of the hypothesis can be seen in Table 20.

Table 20. Path Coefficient Value and T-Statistics

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (IO / STDEV)	P Values
Compatibility -> IT adoption	0.112	0.112	0.107	1,055	0.292
Top Leadership Support -> IT Adoption	0.202	0.205	0.115	1,760	0.079
Organizational Readiness -> IT Adoption	0.031	0.052	0.136	0.229	0819
External Force -> IT Adoption	0.080	0.065	0.099	0814	0.416
Perceived Benefits -> IT adoption	0.406	0.413	0.095	4,265	0.000
Adoption of IT-> Governance Performance	0.533	0.546	0.086	6,211	0.000

From testing the hypothesis it can be summarized in Table 21 as follows:

Table 21. Summary of Hypothesis Testing Results

	Hypothesis	Result	Information
H1	Compatibility -> IT adoption	There is no significant effect	Rejected
H2	Top Leadership Support -> IT Adoption	There is no significant effect	Rejected
H3	Organizational Readiness -> IT Adoption	There is no significant effect	Rejected
H4	External Force -> IT Adoption	There is no significant effect	Rejected
H5	Perceived Benefits -> IT adoption	Koef.beta = 0406 T-statistic = 4.265 P.Value = 0.000	Be accepted
H6	Adoption of IT-> Governance Performance	Coef.beta = 0.533 T-statistic = 6.211 P.Value = 0.000	Be accepted

The results of hypothesis testing prove that compatibility has no significant effect on IT adoption. This means that the hypothesis which states that compatibility has a positive and significant effect on IT adoption is not accepted. The lack of support for this hypothesis means that public sector auditors perceive that the existence of IT is not in line with previous experiences, work habits that have been carried out, and has not yet become a tool that can be used to support all aspects of work performed by public sector auditors in carrying out their work. These results are not in line with the results of previous studies mentioned before (Nelson & Shaw, 2003), (Grandon & Pearson, 2003), (Seyal & Rahman, 2003) which suggest that compatibility is a factor that significantly affects technology adoption.

The results of hypothesis testing prove that top leadership support has no significant effect on IT adoption. This means that the hypothesis which states that top management support has a positive and significant effect on IT adoption is not accepted. Top management support has not been able to influence the adoption of Information Technology. The results of hypothesis testing prove that organizational readiness has no significant effect on IT adoption. This means that the hypothesis which states that organizational readiness has a positive and significant effect on IT adoption is not accepted. The results of hypothesis testing prove that external forces have no significant effect on IT adoption. This means that the hypothesis which states that external forces have a positive and significant effect on IT adoption is not accepted. The results of hypothesis testing prove that the perceived benefits have a significant positive effect on IT adoption. The greater the perceived benefits, the more IT adoption will be. Based on the results obtained, the perceived benefits prove that there is a significant positive effect on IT adoption, so this hypothesis is accepted. Meanwhile, the results of hypothesis testing prove that the adoption of IT has a significant positive effect on government performance. The greater the adoption of IT, the greater the performance of the government. Based on the results obtained, the adoption of IT proves that there is a significant positive effect on government performance, so this hypothesis is accepted.

4. Conclusions

The description of IT adoption factors by internal auditors in the public sector and the consequences of IT adoption felt by auditors in Central Kalimantan Province on their performance is that compatibility does not have a significant effect on IT adoption. Public sector auditors view that the existence of IT is not in line with previous experiences, current work habits, and has not become a tool that can be used to support all aspects of the work performed by public sector

auditors in carrying out their work. Top management support factors, organizational readiness, and external force did not have a significant effect on IT adoption. The perceived benefit factor has a significant positive effect on IT adoption. The greater the perceived benefits, the more IT adoption will be. The adoption of IT has a significant positive effect on government performance. The greater the adoption of IT, the greater the performance of the government.

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