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The Effect of IFMIS Symbolic Adoption on Post-Acceptance Use Behavior: Moderated Analysis

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Abstract

Integrated Financial Management Information System (IFMIS) is a a significant milestone in a country's budget reform agenda. The government of Indonesia has launched an IFMIS for work unit level called Sistem Aplikasi Keuangan Tingkat Instansi (SAKTI) in 2022. This research seeks to test the effect of TAM determinants on symbolic adoption and subsequent post-acceptance usage behaviour with individual absorptive capacity as moderator. This research is quantitative research, using PLS-SEM disjoint two-stage approach to assess symbolic adoption, a higher order construct consisting of four dimensions. 93 samples from ministry of public works and housing are analysed and found that both TAM determinants have a positive impact on symbolic adoption and symbolic adoption positively affect post-acceptance use behaviour. Individual absorptive capacity enhances the impact of symbolic adoption on explorative use, but does not moderate the effect on extended use. This research contributes to the field of symbolic adoption by demonstrating how individual absorptive capacity can shape the relationship between symbolic adoption and post-acceptance usage behaviour.

Keywords: Symbolic Adoption, Post-Acceptance Usage Behaviour, Individual Absorptive Capacity, Analysis, IFMIS.

1. Introduction

Integrated Financial Management Information System (IFMIS) is an essential information system designed to track and summarize financial activities [1]. The successful implementation of IFMIS is crucial for effective budget management and serves as a significant milestone in a country's budget reform agenda [2]. Since 1984, the World Bank and other development agencies have actively funded IFMIS projects, with the World Bank alone financing 154 projects in 84 countries with a total investment exceeding US$5 billion [3]. However, despite substantial funding, the success rate of these projects could have been higher, with only 13.3% of completed projects rated as satisfactory from 2008 to 2017 [4]. There are various reasons for the failure of information systems, including user resistance to change and lack of commitment from users [5]. It is vital to emphasize that the full benefits of implementing an information system can only be realized if users fully explore and utilize all the available features within the system [6].

In 2022, the Government of Indonesia has introduced Sistem Aplikasi Keuangan Tingkat Instansi (SAKTI), an IFMIS for the work unit level. SAKTI is mandatory for all Ministry/Institution reporting and accounting entities and will replace previous applications by integrating all budget and treasury functions into one system. However, there is some resistance to change among users. A preliminary survey found that 7 out of 10 operators preferred the previous application over SAKTI [7]. Additionally, feedback from research suggested that SAKTI did not necessarily facilitate tasks but rather added to the workload [8]. Furthermore, commitment to SAKTI still needs to be improved for some users as they continue to share access to personal accounts, which is their responsibility [9].

Over the past few decades, the acceptance and utilization of information systems and technology have been significant areas of research. Various models have been developed to study it [10]. Two prominent models for technology acceptance are the Technology Acceptance Model (TAM) and the Unified Theory of Acceptance and Use of Technology (UTAUT) [11]. These models use the intention variable as the main predictor of technology use behaviour and assume that users have the autonomy to choose whether to adopt a new system [12].

In a mandatory use setting, the adoption of a system or technology is typically mandated by senior management, and all employees are obligated to make use of it [13]. Even if users do not have the intention to use it, employees are compelled to continue utilizing the system. These circumstances render models for technology acceptance less suitable for mandatory use scenarios [14].

Previous research suggests considering symbolic adoption to replace intention as the dependent variable in technology acceptance studies when mandatory use is involved. Symbolic adoption was first introduced to explain the mental acceptance of an innovation as a good idea [15]. The process of adopting an innovation

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is argued to comprise two essential components: symbolic adoption, which denotes a person's mental acceptance of an idea, and the act of adoption, which reflects the actual use of the object or innovation. Consequently, the potential adopter is confronted with the decision of accepting or rejecting the idea and using or not using the object or innovation. It can be argued that symbolic adoption is a prerequisite that must be met before a person engages in the actual use.

In the case of mandatory use, the act of use will still occur even if the user symbolically rejects it. However, misalignment between symbolic adoption and usage behaviour will lead to innovation dissonance [16]. When innovation dissonance occurs, individuals only use the technology to meet the basic requirements and do not go beyond that to benefit the organization [17]. Consequently, the expected performance improvements resulting from the decision to adopt and implement the system may not be realized [18].

Based on the model of IT implementation process, the maximum utilization of information technology applications is achieved at the infusion stage, which is the final stage of information technology implementation [19]. At this stage, the full potential of information technology is realized as extended use emerge, aiming to employ more features to accomplish more tasks, as well as exploratory uses that support tasks that were previously unattainable [20]. Both types of use fall under post-acceptance use behaviour. It has been observed that symbolic adoption can influence post-acceptance use behavior [21].

Prior studies on SAKTI have commonly evaluated user acceptance through adapted models from TAM and UTAUT [22]. Additionally, some researchers have gauged the success of SAKTI implementation using the information system success model [23]. In these SAKTI studies, user satisfaction was employed as the primary variable in the research model instead of user intention. This shift is attributed to the mandatory nature of SAKTI, rendering the intention variable, traditionally central in technology acceptance models, less pertinent.

We are interested in exploring the implementation of SAKTI, focusing on symbolic adoption as the primary variable. Symbolic adoption represents an individual's highest level of motivation and reflects their judgment of using a system as a positive idea. This variable is particularly compelling as the primary focus in research on mandatory system acceptance because each user's symbolic adoption or mental acceptance will vary. Identifying these differences aids in predicting user acceptance of a system, thereby ensuring that the system is utilized to its fullest potential.

Various studies have explored symbolic adoption using determinants from the TAM model, yielding inconsistent results. Research on mobile-based enterprise applications revealed a positive impact of perceived usefulness and perceived ease of use on symbolic adoption [24]. Research on the acceptance of Enterprise Resource Planning (ERP) in the oil and gas and telecommunications sectors found that perceived usefulness negatively affect symbolic adoption, while perceived ease of use showed no significant impact [25]. On the other hand, research on SAP ERP users produced contrary findings, indicating that perceived usefulness had no effect on symbolic adoption, while perceived ease of use had a positive influence [26]. These conflicting results underscore the need for further empirical research to clarify the influence of TAM model determinants on symbolic adoption.

The impact of symbolic adoption on post-acceptance usage behaviour remains an understudied area. A review of existing literature reveals only three studies that have examined the relationship between these variables. Symbolic adoption positively influences the intention to explore the system [27]. Additionally, research indicates that symbolic adoption affects extended use, involving the utilization of more functions of the system, as well as emergent use, involving innovative use of the system [28]. However, research yielded different results, finding no effect of symbolic adoption on extended use while identifying a positive influence on exploratory use. Further research is necessary to provide additional empirical evidence on the effect of symbolic adoption on post-acceptance usage behavior [29].

The inconsistent findings in previous studies regarding the relationship between the variables mentioned above represent a gap in the research. To address this gap, we introduced individual absorptive capacity as a moderator for symbolic adoption effect on post-acceptance usage behaviour. Individual absorptive capacity refers to a person's capability to identify the value of new information, then integrate and use it for commercial purposes [30]. Considering that individuals may have different levels of absorptive capacity, we anticipate that this variable can account for the variations in the impact of symbolic adoption on post-acceptance usage behavior [31]. Previous research has demonstrated a connection between individual absorptive capacity and exploration and exploitation [32]. Similarly, other research have identified a link between individual absorptive capacity and innovative behavior [33].

This research seeks to examine the impact of TAM determinants on symbolic adoption and subsequent post-acceptance usage behaviour. First, it will test the positive influence of perceived usefulness and perceived ease of use on symbolic adoption [34]. Second, it will examine the positive influence of symbolic adoption on extended use and exploratory use. Finally, it will explore the role of individual absorptive capacity in moderating the relationship between symbolic adoption and extended use, as well as exploratory use [35].

Perceived usefulness is one of the primary constructs in TAM. It refers to an individual's belief that technology will enhance their performance or help them achieve their goals. In simpler terms, perceived usefulness is how much a person believes that technology will be beneficial for them. If individuals perceive that a system helps improve their performance, they are more likely to accept and commit to using it. A system that is perceived as applicable also reinforces the user's belief that the effort to learn it will be worthwhile, making the user more eager to use the system. It can be inferred that high perceived usefulness leads to high symbolic adoption. Hypothesis 1: Perceived usefulness positively influences symbolic adoption.

According to TAM, user acceptance depends not only on perceived usefulness but also on perceived ease of use. Perceived ease of use is a person’s evaluation of the technology as relatively easy to use without imposing a heavy cognitive load. Users will weigh the performance benefits gained against the effort required to use the technology. The individual will embrace the technology if the perceived benefits outweigh the effort expended. Therefore, it can be inferred that a high perceived ease of use leads to high level of symbolic adoption. Hypothesis 2: Perceived ease of use positively influences symbolic adoption.

The final stage of IT implementation process is infusion, where the technology is utilized to its maximum potential. One of the post-acceptance usage behaviours at the infusion stage is extended use, where users use more features and functions of the system to perform their tasks. In the context of mandatory use, a lack of system acceptance results in users using the system only when necessary. Symbolic adoption, as a form of motivation, suggests that individuals view the technology favourably, are committed to using it, and are enthusiastic about its use. These factors contribute to more use of the features and functions of the system. Therefore, it can be inferred that high symbolic adoption leads to increased extended use. Hypothesis 3: Symbolic adoption positively influences extended use.

In the model of IT implementation process, exploratory use is expected to manifest during the infusion stage. Exploratory use is characterized by voluntary user engagement and reflects the user's motivation to discover novel ways to utilize the system. Only individuals who are enthusiastic about the system, dedicated to its application, and deeply believe in the technology's significance will explore new functionalities and fully utilize the system. In essence, exploratory use is only possible when individuals are highly driven to exceed the expected level of performance in leveraging the technology. It can be inferred that a high level of symbolic adoption will result in increased exploratory use. Hypothesis 4: Symbolic adoption positively influences exploratory use.

An individual's absorptive capacity generally comprises three components: prior knowledge that enables them to evaluate new knowledge, assimilation of new knowledge with existing knowledge and internalizing it, and application of that knowledge for task completion and problem-solving. In simple terms, individual absorptive capacity refers to how well a person can recognize, absorb, and apply new knowledge. With varying levels for each individual, the impact of symbolic adoption on post-acceptance usage behaviour is anticipated to be more pronounced in individuals with higher absorptive capacity. Therefore, it can be inferred that the influence of symbolic adoption on post-acceptance use is moderated by individual absorptive capacity. Hypothesis 5: Individual Absorptive Capacity enhances the positive effect of Symbolic adoption on Extended Use. Hypothesis 6: Individual Absorptive Capacity enhances the positive effect of symbolic adoption on exploratory use.

2. Research Method

This research is a causal quantitative study conducted at the Ministry of Public Works and Housing (MPWH). The MPWH was selected due to consistently having one of the largest budget, even ranking as the largest in 2024. A substantial budget results in increased pressure for transparent management of public funds. Therefore, the maximum utilization of SAKTI within the MPWH could have a profound impact on financial management and the transparency of public fund usage.

This research's population consisted of SAKTI users at the Directorate General of Water Resources (DGWR) within the MPWH. However, the exact population size is unknown due to the absence of data regarding the number of SAKTI users. The assignment of SAKTI users is carried out at the work unit level, with varying user counts in each unit and no data is reported to the higher levels. This research utilized samples of SAKTI users who held accounts with levels of authority as operator, validator, and approver. According to Roscoe's rules of thumb, a minimum of 90 samples are required for this study, derived from the 6 variables multiplied by 15. The study employed a convenience sampling method due to the unknown population size, and because this is a fast and cost-effective method.

This research uses primary data with data collection methods using a questionnaire. This research uses variant-based Structural Equation Modelling (SEM) known as Partial Least Square (PLS) with the help of the SmartPLS program. The measurement of each variable in this research utilizes a 7-point Likert scale. All variables are reflective measurement model, with the exception of symbolic adoption. Symbolic adoption is a higher order construct (HOC) type II reflective-formative consisting of four dimensions: mental acceptance, use commitment, effort worthiness, and heightened enthusiasm. The items used for measuring perceived usefulness and perceived ease of use are adapted from, while the items used for measuring symbolic adoption and exploratory use were obtained from. Additionally, the items used for measuring individual absorptive capacity are derived from and those used for measuring extended use are sourced from.

The HOC will be assessed using disjoint two-stage approach. The initial stage of the two-stage approach focuses solely on measuring the lower order construct (LOC) or dimension of the HOC and directly connecting it with the antecedents and consequences of the HOC within the model. At this stage, the HOC constructs are not included. The assessment is conducted using the outer model evaluation in general. If the outer model evaluation in the first stage meets the criteria, the assessment process proceeds to the second stage. During the second stage, the LOC/dimensions of the HOC are removed from the model, and the HOC constructs are incorporated into the model with indicator values using the latent variable values of the HOC dimensions. The assessment is carried out using the inner model evaluation in general.

The reflective outer model evaluation involves assessing validity and reliability **Error! Reference source not found.**. For indicator reliability, it is considered acceptable if the indicator's loadings is above 0.7. Additionally, an internal consistency reliability test using Cronbach's alpha with a value above 0.7 is deemed acceptable. Convergent validity is evaluated using the average variance extracted (AVE) with a minimum acceptable value of 0.5. Discriminant validity is assessed using the heterotrait-monotrait (HTMT) ratio, which should have a threshold value below 0.85.

The formative outer model evaluation assesses for collinearity, as well as the significance and relevance of indicator weights **Error! Reference source not found.**. Indicator collinearity assessment uses the variance inflation factor (VIF), with values above 5 indicating a potential collinearity problem. Indicator weight significance testing is done using bootstrapping, which provides t-values for indicator weights. The t-value is then compared to the critical value of the standard normal distribution.

The inner model evaluation tests the collinearity, significance, and relevance of the path coefficients, as well as the explanatory power. The assessment of indicator collinearity involves the variance inflation factor (VIF), with values above 5 indicating a possible collinearity problem among the predictor constructs. The evaluation of the significance and relevance of the path coefficient is based on bootstrapping standard errors as the basis for calculating the t-value of the path coefficient. Finally, the coefficient of determination (R2) of the endogenous constructs is examined, with R2 values ranging from 0 to 1 - higher values indicate a greater explanatory power.

3. Result and Discussion

The data collection took place from June 10, 2024, to June 17, 2024, during which we received a total of 97 responses. Out of the 97 responses, 4 were excluded from the research data due to signs of extreme response bias. Extreme response bias refers to the tendency to consistently choose the extreme options on a scale score [31].

Respondent information was collected from the demographic data provided in the questionnaire, as presented in Table 1. Respondents in this research consists of a balanced number of male and female participants, comprising 51 (54.8%) and 42 (45.2%) individuals respectively. The majority of participants, 52 individuals (55.9%), belong to the millennial age group, with an age range between 28 and 43 years. Additionally, 38 individuals (40.9%) are classified as Gen X, aged 44 years and above, and the remaining 3 individuals (3.2%) are categorized as Gen Z. Regarding educational attainment, the highest proportion of participants, 55.9%, have attained a bachelor's degree, followed by 32.3% with a master's degree, 9.7% with an associate degree, and 2.2% with a high school diploma.

Table 1. Respondents' Demography

Variable	Category	Total	Percentage (%)
Gender	Male	51	54.8
	Female	42	45.2
Age	<=27	3	3.2
	28-43	52	55.9
	>=44	38	40.9
Education	High School	2	2.2
	Associate Degree	9	9.7
	Bachelor Degree	52	55.9
	Master Degree	30	32.3
SAKTI Account Authority	Operator	55	59.1
	Validator	14	15.1
	Approver	24	25.8
Length of SAKTI usage	> 2 Years	62	66.7
	1-2 Years	23	24.7
	< 1 Year	8	8.6

The analysis revealed that most respondents held SAKTI account authority as operator, accounting for 59.1% of the total. On the other hand, 15.1% and 25.8% of the participants were categorized as validator and approver account authorities, respectively. A significant 66.7% of respondents reported using SAKTI for more than 2 years. Only 8 individuals (8.6%) had been using SAKTI for less than 1 year, while the remaining participants (24.7%) had been utilizing SAKTI for a period between 1 and 2 years. The first step involves evaluating the reflective outer model. This evaluation includes testing indicator and internal consistency reliability, as well as convergent and discriminant validity. Next Loadings, Cronbach's Alpha and AVE value on table 2.

Table 2. Loadings, Cronbach's Alpha and AVE value

Variable	Indicator	Loadings
PU	M1	0.921
(cr α = 0.910, AVE = 0.846)	M2	0.933
	M3	0.855
	M4	0.898
PEoU	KP1	0.869
(cr α = 0.788, AVE = 0.703)	KP2	0.709
	KP3	0.811
	KP4	0.530
SA:MA	PM1	0.926
(cr α = 0.859, AVE = 0.785)	PM2	0.944
	PM3	0.891
SA:UC	KOM1	0.764
(cr α = 0.727, AVE = 0.549)	KOM2	0.946
	KOM3	0.936
SA:EW	KU1	0.818
(cr α = 0.877, AVE = 0.802)	KU2	0.941
SA:HE	PA1	0.836
(cr α = 0.730, AVE = 0.777)	PA2	0.859
	PA3	0.888
IAC	KPI1	0.887
(cr α = 0.924, AVE = 0.814)	KPI2	0.908
	KPI3	0.891
EXTU	EXTU1	0.826
(cr α = 0.829, AVE = 0.741)	EXTU2	0.828
	EXTU3	0.861
EXPU	EXPU1	0.931
(cr α = 0.910, AVE = 0.847)	EXPU2	0.895
	EXPU3	0.933

Indicator reliability is assessed by examining the loadings of the indicators. These loadings are detailed in Table 2. The table reveals that, with the exception of KP4, all indicators have loadings above 0.7. Indicators with loadings below 0.7 are candidates for removal if their elimination can enhance reliability or validity. Furthermore, Table 2 demonstrates that all variables have Cronbach's alpha above 0.7 and AVE above 0.5, meeting the minimum treshold for internal consistency reliability and convergent validity. Given that the measurements of the constructs satisfy the recommended thresholds, the indicators with loadings below 0.7 will be retained. Discriminant validity is assessed by examining the HTMT ratio, which can be found in Table 3. The table indicates that the HTMT ratio for all variable pairs is below 0.85, signifying that each variable is distinct from the others in the study.

Table 3. HTMT Ratio

Variable pair	HTMT Ratio	Variable pair	HTMT Ratio
EXTU⇔EXPU	0.833	M⇔KOM	0.285
KOM⇔EXPU	0.310	PA⇔KOM	0.160
KP⇔EXPU	0.367	PM⇔KOM	0.232
KPI⇔EXPU	0.626	KPI⇔KP	0.528
KU⇔EXPU	0.534	KU⇔KP	0.557
M⇔EXPU	0.382	M⇔KP	0.711
PA⇔EXPU	0.513	PA⇔KP	0.648
PM⇔EXPU	0.515	PM⇔KP	0.568
KOM⇔EXTU	0.242	KU⇔KPI	0.601
KP⇔EXTU	0.511	M⇔KPI	0.597
KPI⇔EXTU	0.797	PA⇔KPI	0.506
KU⇔EXTU	0.665	PM⇔KPI	0.518
M⇔EXTU	0.558	M⇔KU	0.507
PA⇔EXTU	0.634	PA⇔KU	0.673
PM⇔EXTU	0.650	PM⇔KU	0.695
KP⇔KOM	0.186	PA⇔M	0.478
KPI⇔KOM	0.110	PM⇔M	0.587
KU⇔KOM	0.128	PA⇔PM	0.728

In the next step, we will evaluate the formative outer model. This evaluation involves testing the collinearity, significance, and statistical relevance of indicator weights. Specifically, we will focus on the symbolic adoption variable with indicator using the latent variable value of each dimension. To assess collinearity, we will examine the VIF value for all symbolic adoption indicators, which can be found in Table 4. A VIF value below 5 indicates no collinearity among these indicators.

Table 4. Symbolic Adoption VIF Value

Indicator	VIF
KOM	1.049
KU	1.767
PA	1.912
PM	2.072

For testing the statistical significance and relevance of indicator weights, we utilize bootstrapping and examine the t-value and p-value of the indicator weights. You can find the indicator weights, t-values, and p-values of each symbolic adoption indicator in Table 5. Table 5 reveals that all dimensions of symbolic adoption exhibit significant weights (with p-values below 0.05).

Table 5. Symbolic Adoption Indicator Weight

Indicator	Weight	t-value	p-value
KOM -> AS	0.221	2.082	0.019
KU -> AS	0.357	2.535	0.006
PA -> AS	0.367	2.534	0.006
PM -> AS	0.368	2.366	0.009

The inner model evaluation assesses the collinearity, significance, and relevance of the path coefficients, as well as the explanatory power. Collinearity is assessed by examining the VIF value. Table 6 displays each variable's VIF values. VIF below 5 indicates the absence of collinearity among these variables.

Table 6. VIF Value

Variable	VIF
M -> AS	1.693
KP -> AS	1.693
AS -> EXTU	1.439
AS -> EXPU	1.439
AS*KPI -> EXTU	1.096
AS*KPI -> EXPU	1.096

To assess the significance and relevance of the path coefficient, bootstrapping is performed, and the t-value and p-value of the path coefficient are examined. Table 7 presents the path coefficient value, t-value, and p-value for each path.

Table 7. Path Coefficient, T-Value and P-Value

Path	Coefficient	t-value	p-value
AS -> EXPU	0.368	3.228	0.001
AS -> EXTU	0.380	3.002	0.001
KP -> AS	0.318	2.943	0.002
M -> AS	0.381	3.373	0.000
AS*KPI -> EXPU	0.188	1.842	0.033
AS*KPI -> EXTU	0.041	0.608	0.272

In the next step, we need to evaluate the coefficient of determination (R^2) for all endogenous variables. These values are listed in Table 8. Our analysis reveals that the perceived usefulness and perceived ease of use account for 40.1% of the variance in the symbolic adoption variable. When including the moderation interaction, symbolic adoption and individual absorptive capacity variables can explain 55% and 48.8% of the extended use and exploratory use variables, respectively.

Table 8. R^2 Value

Variable	R^2
AS	0.401
EXPU	0.488
EXTU	0.550

Based on the findings from Table 7 and Figure 1, the results of the hypothesis testing are as follows.

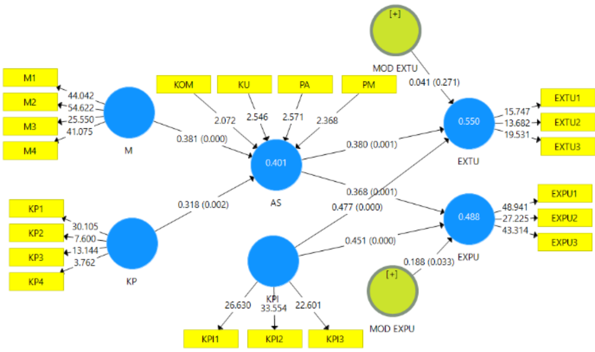

Figure 1. Hypothesis Testing Model

Hypothesis 1 posits that perceived usefulness has a positive influence on symbolic adoption. The test results indicate a t-value of 3.373 and a p-value of 0.000. These values satisfy the 5% significance requirement for a one-tailed test, with the t-value surpassing the critical value of 1.65, and the p-value being less than 0.05. The path coefficient exhibits a positive value of 0.381. Based on these results, we can conclude that perceived usefulness indeed has a positive impact on symbolic adoption, thus supporting Hypothesis 1.

Hypothesis 2 states that perceived ease of use positively impacts symbolic adoption. The test results show a t-value of 2.943 and a p-value of 0.002. These values also meet the 5% significance requirement for a one-tailed test, with the t-value exceeding the critical value of 1.65 and the p-value being less than 0.05. The path coefficient demonstrates a positive value of 0.318. Based on these results, it can be inferred that perceived ease of use does positively influence symbolic adoption, thereby validating Hypothesis 2.

According to Hypothesis 3, symbolic adoption has a positive impact on extended use. The test results revealed a t-value of 3.002 and a p-value of 0.001. These values satisfy the 5% significance requirement for a one-tailed test, where the t-value exceeds the critical value of 1.65, and the p-value is less than 0.05. The path coefficient indicates a positive value of 0.380. Based on these findings, we can conclude that symbolic adoption positively influences extended use, thus Hypothesis 3 is supported.

As for Hypothesis 4, it posits that symbolic adoption has a positive effect on exploratory use. The test results displayed a t-value of 3.228 and a p-value of 0.001, meeting the 5% significance requirement for a one-tailed test, where the t-value surpasses the critical value of 1.65, and the p-value is less than 0.05. The path coefficient signifies a positive value of 0.368. Consequently, it can be inferred that symbolic adoption promotes exploratory use, validating Hypothesis 4.

Hypotheses 5 and Hypothesis 6 incorporate the moderation analysis of the individual absorptive capacity variable on the impact of symbolic adoption on extended use and exploratory use. When conducting moderation analysis, it is crucial to consider not only the t-value and p-value of the interaction paths but also the change in explanatory power between the model with and without the moderation interaction. The R^2 values without the moderation interaction are presented in Table 9. Without the moderation interaction, symbolic adoption and individual absorptive capacity can explain 54.7% and 42.4% of the extended use and exploratory use variables, respectively.

Table 9. R^2 Value without moderation interaction

Variable	R^2 without moderation interaction
AS	0.401
EXPU	0.424
EXTU	0.547

According to Hypothesis 5, individual absorptive capacity enhances the positive effect of symbolic adoption on extended use. However, the test results indicate a t-value of 0.608 and a p-value of 0.272. These values do not meet the 5% significance requirement for a one-tailed test, where the t-value should exceed the critical value of 1.65, and the p-value should be less than 0.05. The path coefficient displays a positive value of 0.041. Furthermore, the slope analysis in Figure 2 demonstrates consistent slope levels across all levels of individual absorptive capacity. The R2 change is 0.003. Consequently, based on these findings, it can be inferred that individual absorptive capacity does not moderate the positive impact of symbolic adoption on extended use, leading to the rejection of Hypothesis 5.

Hypothesis 6 suggests that individual absorptive capacity enhances the positive effect of symbolic adoption on exploratory use. The test findings reveal a t-value of 1.842 and a p-value of 0.033. These results satisfy the 5% significance requirement for a one-tailed test, where the t-value exceeds the critical value of 1.65, and the p-value is less than 0.05. The path coefficient displays a positive value of 0.188. The slope analysis depicted in Figure 2 indicates steeper slope levels for higher individual absorptive capacity. The R^2 change is 0.042. Based on these outcomes, it can be inferred that individual absorptive capacity enhances the positive effect of symbolic adoption on exploratory use, thereby supporting the acceptance of Hypothesis 6.

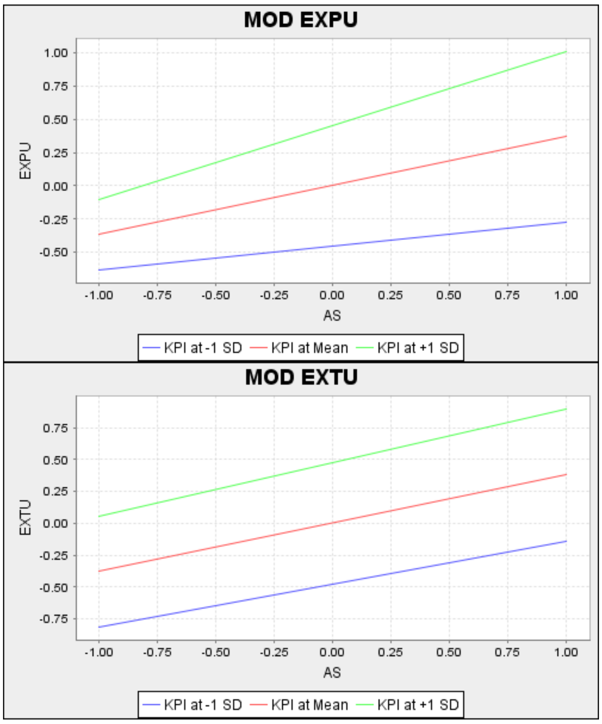

Figure 2. Slope Analysis

4. Conclusion

This research endeavors to explore the influence of TAM determinants on symbolic adoption. It was observed that both perceived usefulness and perceived ease of use positively affect symbolic adoption. Furthermore, the research revealed that symbolic adoption positively affect both extended use and explorative use. It was identified that individual absorptive capacity enhances the impact of symbolic adoption on explorative use, but does not moderate the effect on extended use. This research contributes to the field of symbolic adoption by demonstrating how individual absorptive capacity can shape the relationship between symbolic adoption and post-acceptance usage behavior. It's important to note that this research has limitations, such as the use of convenience sampling, which may affect the generalizability of the findings. Future studies are encouraged to use non-probability sampling to enhance generalizability.

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