

**ADOPTION OF POINT OF SALE SYSTEMS IN MICRO, SMALL,
AND MEDIUM ENTERPRISES IN CAFES AND RESTAURANTS
ON BALI ISLAND
FROM TECHNOLOGY ACCEPTANCE MODEL PERSPECTIVE**

THESIS

Presented as Partial Fulfilment of Requirements for the Degree of Sarjana Akuntansi
(S1) in International Undergraduate Program of Business Accounting Faculty of
Business and Economics Universitas Atma Jaya Yogyakarta



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**INTERNATIONAL UNDERGRADUATE PROGRAM OF BUSINESS
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APPROVAL PAGE

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Undergraduate Thesis



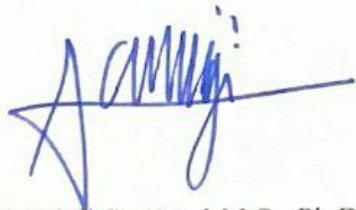
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ADOPTION OF POINT OF SALE SYSTEMS IN MICRO, SMALL, AND MEDIUM ENTERPRISES IN CAFES AND RESTAURANTS ON BALI ISLAND FROM TECHNOLOGY ACCEPTANCE MODEL PERSPECTIVE

As a result of this, I declare that this thesis is entirely my own original work and does not contain the work of others, except for certain parts that require citations following the proper guidelines for scientific paper. All sources needed for this specific thesis are listed in the thesis bibliography.

Yogyakarta, 12th of August 2025

Author,

A handwritten signature in black ink, appearing to be 'BK' or similar, on a light blue background.

Bellatrix Kadarwaty Putri

PREFACE

All gratitude to Allah SWT, the God Almighty, who has been giving the author blessings and courage to arrange and complete this research successfully. With all the gratitude, this research is submitted in order to fulfil one of the requirements to obtain the Bachelor's degree in the International Undergraduate Program of Business Accounting at Universitas Atma Jaya Yogyakarta with the title:

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The author acknowledges that this research is not without its limitations and that there may be imperfections in its writing and structure. As such, the author sincerely invites feedback, suggestions, and constructive criticism from readers. These contributions are regarded as valuable opportunities to refine the quality of this study and support the improvement of future academic work. It is the author's hope that, through thoughtful input, this research can serve as a meaningful contribution to educational advancement, especially in areas closely related to the topic of this research

Yogyakarta, 12th of August 2025

Author,



Bellatrix Kadarwaty Putri

TABLE OF CONTENT

APPROVAL PAGE	i
DEAN APPROVAL PAGE	ii
AUTHENTICITY ACKNOWLEDGEMENT	iii
PREFACE.....	iv
TABLE OF CONTENT.....	vii
LIST OF TABLES	xi
LIST OF FIGURES	xii
ABSTRACT.....	xiii
CHAPTER 1	1
INTRODUCTION.....	1
1.1 Problem Statement and Motivation.....	1
1.2 Problem Statement	3
1.3. The Importance of the Research	4
1.4 The Scope and Limitation of the Research	6
1.5 Contribution and Research Objectives.....	7
CHAPTER 2	9
LITERATURE REVIEW	9
2.1 Micro, Small, and Medium Enterprises (MSMEs)	9
2.2 Point of Sales (POS)	10
2.3 Technology Acceptance Model (TAM).....	11
2.4 Perceived Ease of Use (PEU)	15
2.5 Perceived Usefulness (PU)	15
2.6 Attitude Toward Using (ATU).....	16
2.7 Behavioral Intention to Use (BI).....	17
2.8 Actual System Use (AU)	18
2.9 Previous Literature	19

2.10	Conceptual Framework	30
2.11	Research Hypothesis	31
2.11.1	The Influence of Perceived Usefulness (PU) on Perceived Ease of Use (PEU)	31
2.11.2	The Influence of Perceived Ease of Use on Attitude Toward Using	32
2.11.3	The Impact of Perceived Usefulness on Attitude Toward Using	33
2.11.4	The Influence of Attitude Toward Using on Behavioral Intention	33
2.11.5	The Influence of Behavioral Intention on Actual System Use.....	34
CHAPTER 3		35
RESEARCH METHODOLOGY		35
3.1	Types and Approaches of Research	35
3.2	Research Location.....	35
3.3	Research Subject	36
3.4	Data and Types of Data.....	37
3.4.1	Primary Data	37
3.5	Scale of Measurement Variables.....	37
3.6	Population and Sample of the Research.....	38
3.7	Data Collection Method	40
3.8	Data Collection Tools	40
3.9	Research Model	41
3.10	Data Analysis Techniques.....	43
3.10.1	Descriptive Statistics.....	44
3.10.2	Normality Test	44
3.11	Structural Equation Model (SEM)	45
3.11.1	Outer Model	46
3.11.2	Inner Model	47
CHAPTER IV.....		48
DATA ANALYSIS AND DISCUSSION		48
4.1	Data Collecting Procedure	48
4.2	Pilot Test	49

4.2.1	Convergent Validity Output.....	49
4.2.2	Convergent Reliability Output.....	54
4.3	Respondent Demographics	55
4.4	Data Analysis	59
4.4.1	Descriptive Statistics Analysis	59
4.4.1.1	Actual System Use Descriptive Statistics Analysis	59
4.4.1.2	Perceived Ease of Use Descriptive Analysis	62
4.4.1.3	Perceived Usefulness Descriptive Statistics Analysis	65
4.4.1.4	Attitude Toward Using Statistics Analysis	68
4.4.1.5	Behavioral Intention to Use Descriptive Statistics	70
4.4.2.	Partial Least Square – Structural Equation Model Analysis.....	71
4.4.3	Measurement Model Analysis (Outer Model)	73
4.4.4	Convergent Validity Output.....	73
4.4.4.2	Discriminant Validity Output	74
4.4.5	Construct Reliability and Validity Output	75
4.4.7	Structural Model Analysis (Inner Model).....	78
4.4.7.1	R-Square Test.....	78
4.4.7.2	F-Square Test	79
4.4.7.3	Q-Square Test	81
4.4.8	Hypothesis Testing.....	82
4.4.9	Collinearity Statistics (VIF)	84
4.5	Discussion	87
4.5.1	Perceived Usefulness (PU) influences Perceived Ease of Use (PEU) (H1). 88	
4.5.2	Perceived Ease of Use (PEU) influences Attitude Toward Using (ATU) (H2) 88	
4.5.3	Perceived Usefulness (PU) influences Attitude Toward Using (ATU) (H3)89	
4.5.4	Attitude Toward Using (ATU) influences Behavioral Intention (BI) (H4) .89	
4.5.5	Behavioral Intention (BI) influences Actual Use (AU) (H5)	90
CHAPTER V		91
CONCLUSION		91

5.1	Conclusion	91
5.2	Implications.....	93
5.3	Limitations	97
5.4	Suggestions for Future Research	98
BIBLIOGRAPHY		101
APPENDIX		106
Appendix 1. Google Forms Questionnaire		106
Appendix 2. Distribution of Questionnaires		118
Appendix 3. Respondent Answers		113
Appendix 5. SPSS Data Output		118
Appendix 6. SmartPLS 4 Data Output.....		123
Appendix 7. Turnitin Test Results		127

LIST OF TABLES

Table 4. 1 Actual System Use (Y) Validity Pilot Testing.....	50
Table 4. 2 Perceived Ease of Use Validity Pilot Testing	51
Table 4. 3 Perceived Usefulness Validity Pilot Testing.....	52
Table 4. 4 Attitude Toward Using Validity Pilot Testing.....	53
Table 4. 5 Behavioral Intention to Use Validity Pilot Testing	54
Table 4. 6 Convergent Reliability Pilot Testing	54
Table 4. 7 Respondents Gender	56
Table 4. 8 Position	56
Table 4. 9 Age.....	57
Table 4. 10 Types of MSMEs	57
Table 4. 11 Type of POS Application Used	58
Table 4. 12 Duration of POS Application Use	59
Table 4. 13 Descriptive Statistics of AU.....	61
Table 4. 14 Actual System Use Descriptive Statistics Output.....	61
Table 4. 15 Descriptive Statistics of PEU.....	64
Table 4. 16 Perceived Ease of Use Descriptive Statistics Output.....	64
Table 4. 17 Descriptive Statistics of PU	67
Table 4. 18 Perceived Usefulness Descriptive Statistics Output	67
Table 4. 19 Descriptive Statistics of ATU	69
Table 4. 20 Attitude Toward Using Descriptive Statistics Output	69
Table 4. 21 Descriptive Statistics of BI	71
Table 4. 22 Behavioral Intention to Use Descriptive Statistics Output	71
Table 4. 23 Final Results of The Outer Loading	74
Table 4. 24 Fornell-Larcker Discriminant Validity	75
Table 4. 25 Convergent Validity & Reliability Output.....	76
Table 4. 26 R-Square Output	79
Table 4. 27 F-Square Output.....	80
Table 4. 28 Q-Square Output	81
Table 4. 29 Bootstrapping Output.....	83
Table 4. 30 Outer VIF Values	84
Table 4. 31 Inner VIF Values.....	86

LIST OF FIGURES

Figure 2. 1 Framework of Technology Acceptance Model (TAM).....	12
Figure 2. 2 Conceptual Framework	31
Figure 4. 1 PLS Structural Equation Modelling.....	72

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ABSTRACT

Micro, Small, and Medium Enterprises (MSMEs) in cafés and restaurants on Bali Island encounter significant challenges when adopting Point of Sale (POS) systems. These challenges primarily arise from difficulties in effectively utilizing the features of these systems for managing sales, inventory, and financial operations. This underutilization can lead to inaccurate financial tracking, which negatively impacts

operational efficiency and growth potential. Many owners and employees of cafés and restaurants lack the technical skills required to fully exploit these systems, resulting in missed opportunities for real-time inventory management and comprehensive sales reporting. Furthermore, the financial implications of adopting new technologies, including software acquisition and training costs, present a substantial challenge for MSMEs operating with limited profit margins. This research explores the adoption of POS systems in Bali's cafés and restaurants, concentrating on key factors such as perceived ease of use, perceived usefulness, attitude toward using, behavioral intention to use, and actual system use. By examining these factors, the study aims to create a practical framework for the effective adoption of POS systems, thereby improving productivity and competitiveness among MSMEs in the food service sector. The findings will offer actionable insights and recommendations to support sustainable growth and transformation within the industry, ultimately contributing to a more resilient café and restaurant sector on Bali Island, which is essential for job creation and economic development.

Keywords: *Micro, Small, and Medium Enterprises (MSMEs), Point of Sale (POS) systems, cafés, Bali Island, technology adoption, operational efficiency, financial management, perceived ease of use, perceived usefulness, behavioral intention, sustainable growth, economic development.*