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## USER'S RESISTANCE TOWARDS MS ACCESS-BASED ACCOUNTING SOFTWARE AT A RELIGIOUS ORGANIZATION

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### Abstract

This research is a survey about the user resistance towards MS Access-based accounting software at a religious organization. The purpose of this research is to develop accounting knowledge for the implementation of accounting information system in Catholic Church organization under the framework of Status Quo Bias Theory (Samuelson and Zeckhauser 1988; Kim and Kankanhalli, 2009) and to give input for the organization in terms of identifying factors that affect the rejection of the MS Access-based accounting software introduced by the head of the organization. The practical implications are to provide input for the accounting team of the Archdiocese of Semarang regarding the steps needed to be taken to succeed the implementation of the new accounting software in the pursuance of better church governance pertaining to its transparency and accountability. The sample of this study included all parishes in the Yogyakarta Vicariate Episcopal which amounted to 38 parishes. The data were analyzed using Path Analysis with SmartPLS 2.0. All constructs used in this study fulfilled the validity requirements (convergence and discriminant validity) and the reliability requirements (the composite reliability). The result shows that from the structural model test (the hypothesis testing) self efficacy influences the switching cost and the switching cost influences the user resistance. The inner model test shows an  $R^2$  of 0.585 for the dependent variable meaning that the user resistance 58.5% can be explained by all constructs proposed by the Status Quo Bias Theory.

**Keywords:** Status Quo Bias Theory, User Resistance, Religious Organization, Catholic Church, Indonesia.

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