

INTISARI

Pada tahun 2021, ENTROPY UGM mengembangkan aplikasi Sistem Akuntansi Wakaf Uang Tunai (SAWUT) dalam rangka mengurangi kesenjangan antara potensi dan realisasi penerimaan wakaf uang yang disebabkan oleh rendahnya profesionalisme pengelola wakaf atau nazir (Huda dkk. 2017), serta penggunaan teknologi (Budiarto 2021). Studi ini bertujuan untuk mengidentifikasi karakteristik nazir, tingkat intensi, serta faktor-faktor yang memengaruhi intensi nazir untuk mengadopsi aplikasi SAWUT menggunakan model *Unified Theory of Acceptance and Use of Technology 2* (UTAUT2). Sebagai ekstensi model UTAUT, penelitian ini menambahkan tiga variabel baru dalam model penelitian, yaitu variabel PIIT sebagai variabel pemediasi, *technology anxiety* sebagai variabel independen, dan latar belakang pendidikan sebagai variabel pemoderasi. Pengumpulan data dilakukan melalui pendistribusian kuesioner dengan metode *purposive sampling* terhadap nazir yang mengikuti pelatihan aplikasi SAWUT. Metode analisis data yang digunakan adalah SEM-PLS dengan menggunakan aplikasi WarpPLS 7.0. Hasil penelitian menunjukkan bahwa karakteristik nazir wakaf uang cukup beragam, dengan kategori tingkat intensi sangat tinggi. Tingkat intensi tersebut dipengaruhi secara positif dan signifikan oleh *performance expectancy*, *effort expectancy*, *social influencing*, *facilitating condition*, *hedonic motivation*, *price value*, dan PIIT. PIIT memediasi hubungan antara *performance expectancy* dan *behavioral intention* serta *effort expectancy* dan *behavioral intention*. Penelitian ini juga mengungkapkan bahwa usia memoderasi hubungan *facilitating condition* terhadap *behavioral intention*, gender memoderasi hubungan *facilitating condition* terhadap *behavioral intention*, serta gender memoderasi hubungan *hedonic motivation* terhadap *behavioral intention*. Sedangkan *educational background* memoderasi hubungan *effort expectancy* terhadap PIIT, dan *social influencing* terhadap *behavioral intention*. Meskipun demikian, variabel *technology anxiety* tidak memiliki pengaruh negatif signifikan terhadap intensi nazir untuk mengadopsi aplikasi SAWUT. Secara keseluruhan variabel dalam model mampu menjelaskan intensi nazir sebesar 69,9%.

Kata kunci: Akuntansi Wakaf, SIA, SAWUT, Intensi, Nazir, UTAUT2, PIIT, dan *Techonology Anxiety*.

ABSTRACT

In 2021, ENTROPY UGM developed the Cash Waqf Accounting System (SAWUT) application in order to decrease the gap between the potential and realization of cash waqf receipts caused by the low professional management of waqf/nazir (Huda et al. 2017), and the use of technology (Budiarto 2021). This study aims to identify nazir characteristics, level of intention, and factors that influence nazir's intention to adopt the SAWUT application using the Unified Theory of Acceptance and Use of Technology 2 (UTAUT2) model. As an extension of the UTAUT model, this study adds three new variables in the research model, namely the PIIT variable as an intervening variable, technology anxiety as an independent variable, and educational background as a moderating variable. Data collection was carried out through the distribution of questionnaires using the purposive sampling method to nazirs who attended sawut application training. The data analysis method used is PLS-SEM using the WarpPLS 7.0 application. The results show that the characteristics of cash waqf nazirs were quite diverse, with a very high level of intent in the category. The behavioral intention is positively and significantly influenced by performance expectancy, effort expectancy, social influencing, facilitating condition, hedonic motivation, price value, and PIIT. PIIT mediates the relationship between performance expectancy and behavioral intention, as well as effort expectancy and behavioral intention. This study also finds that age moderates the relationship of facilitating condition to behavioral intention, gender moderates the relationship facilitating condition to behavioral intention, and gender moderates the relationship of hedonic motivation to behavioral intention. Meanwhile, educational background moderates the relationship of effort expectancy to PIIT, and social influencing to behavioral intention. Nonetheless, the technology anxiety variable doesn't have a significant negative influence on the nazir's intention to adopt the SAWUT application. Overall the variables in the model were able to explain the nazir intention by 69.9%.

Keywords: Waqf Accounting, AIS, SAWUT, Intention, Nazir, UTAUT2, PIIT, and Techonology Anxiety.