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EZZEePOT Ease of Use Perception Study

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ABSTRACT

The main challenge that Kona Bites is dealing with is the lack of an application for recording financial transactions online. Therefore, the study leads to the implementation of the ADDIE model to plan the development of the EZZEePOT mobile application (Gustafson & Branch, 2001) and further analyze the commercialization potential through SWOT, TOWS and 4P analysis. The factors influencing the perceived ease of use of EZZEePOT are also analyzed in this study in accordance with the Venkatesh et al. (2003) Theory of Acceptance and Use of Technology (UTAUT). 12 staff members of Kona Bites who use the application every working day represent the study sample. Sampling using purposive sampling and data analysis using GNU software, PSPP. The data is interpreted based on percentage values, mean and standard deviation. The results of the study show that the commercialization potential of the EZZEePOT mobile application to Kona Bites staff can be extended to Small and Medium Industries (SME) businesses. The results of this study show that Kona Bites staff have a significantly high influence on the intention to actually use this application for the factors of performance expectancy and effort expectancy. Therefore, this factor has a significant effect on the actual use of the EZZEePOT application. Nevertheless, the results of this study show that Kona Bites staff have a moderately significant influence on the intention to actually use this application for the facilitating conditions factor.

1.0 Introduction

Internet of Things (IoT) -based applications can improve management efficiency and user experience where data from this application is stored in a cloud database or used in more complex applications (Jabbar et al. 2024). Researchers are taking advantage of the IoT in response to the technology's rapid expansion by exploring applications in business financial management in support of the PSP's Key Performance Index (KPI), which aims to increase the percentage of graduates who pursue entrepreneurship to 8% by 2023 (JPPKK, 2023). Therefore, the PSP KPI is supported by Kona Bites, a single business that serves as an entrepreneurial incubator within the PSP Entrepreneurship Unit. Being a part of an incubator, Kona Bites provides hands-on training and education to students enrolled at Seberang Perai Polytechnic by taking the DPU30013 Digital Entrepreneurship course (PSP).

Since 2013, the Kona Bites business has been operated at the PSP's Youth Entrepreneurship Station (YES). Kona Bites offers food and beverage (F&B) products, especially

ice blended and snacks. Under the supervision of mentors, 12 PSP students handle this business entirely. Effective financial transaction recording is crucial to ensuring the effectiveness of financial data collecting in the intense and unpredictable environment of the food and beverage industry. This study examined at the recording of financial transactions from the perspectives of data use, tech technology integration, processes, and staff engaged to achieve the finest financial data gathering.

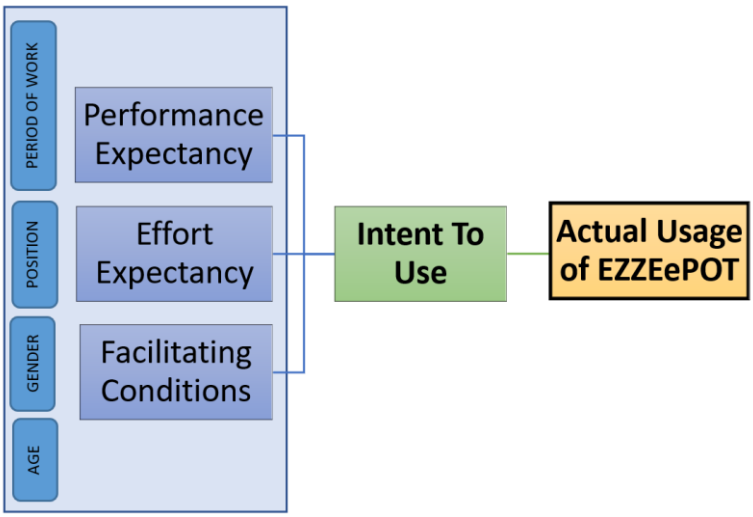
An intense environment for business financial records can support effective business management, including the financial decision-making necessary to meet specific goals and missions. However, the challenge that Kona Bites had before implementing EZZEePOT was the lack of a web-based application for recording financial transactions. In addition, businesses are further challenged by the absence of expertise in online application development and restricted funding. As a result, the process of recording financial transactions online cannot be implemented which results in the financial recording process using manual records that lack accessibility, incomplete data and inefficient manual financial recording.

A crucial element is the need for an efficient Internet application for keeping records of all financial transactions. Therefore, the objective of the study is the implementation of the ADDIE model to plan the development of the EZZEePOT mobile application (Gustafson & Branch, 2001) and further analyze the commercialization potential through SWOT (Strengths, Weaknesses, Opportunities and Threats), TOWS and 4P (Product, Price, Place, Promotion). In addition, identify factors of performance expectancy, effort expectancy and facilitating conditions that affect the perceived ease of use of EZZEePOT according to the perception of Kona Bites staff based on the Theory of Acceptance and Use of Technology (UTAUT) model.

However, this study focused on only one incubator, the Kona Bites business. The aim of this study is not to develop new training materials; rather, it is to train the staff by combining their current financial management practice methods with Kona Bites' EZZEePOT initiative. The justification of this study is to evaluate the effect and effectiveness of the online financial transaction recording process, which is the use of the EZZEePOT application compared to the manual method. In addition, under PSP's entrepreneurial incubation program, PSP management is looking forward to monitoring the manner of transparency in Kona Bites' periodic financial reporting.

Perceived ease of use is one of the important factors in Technology Acceptance Theory that plays an important role in the use of technology (Davis et al., 1989). The evolution of this theory has triggered the Theory of Acceptance and Use of Technology (UTAUT) proposed by Venkatesh et al. (2003). In the context of the EZZEePOT application, the perception of perceived ease of use is closely related to how the Kona Bites staff sees the extent to which the application can be easily and easily integrated. The success of the introduction and implementation of the EZZEePOT application in the Kona Bites is not only dependent on usability factors but also on the extent to which the Kona Bites staff believe that the application is easy to use. Kona Bites staff is likely to accept the application with greater ease if they believe it is straightforward to use and understand.

Therefore, the construction of the items in this research questionnaire is based on the perception of Ease of Use by using the Theory of Acceptance and Use of Technology (UTAUT) proposed by Venkatesh et al. (2003). This theory explains the perception and intention of a user to use information systems in human behaviour. In this theory, 3 main constructs are presented in this study, which are performance expectancy, effort expectancy, and facilitating conditions that determine user intentions and behavior (Venkatesh et al., 2003) as shown in Figure 1.1



Theory: Technology Acceptance and Use Theory (UTAUT)
Figure 1.1 Conceptual Framework

2.0 Literature review

2.1 Kona Bites Financial Management Dilemma

The use of mobile applications involving the use of EZZEePOT in business operations such as Kona Bites has brought substantial changes in financial recording involving sales, purchase, and expense transactions. EZZEePOT is an innovative application that enables Kona Bites businesses that conduct their food and beverage (F&B) sales operations more efficiently and effectively, especially in the financial recording process. Based on the 2023 financial statements, Kona Bites has an active business in the process of sales, purchases and expenses. Sales transactions were recorded as much as RM9000, purchases were recorded as much as RM6000 and expenses were recorded as much as RM4500 for the year 2023. This mobile application enables Kona Bites to carry out this process online more smoothly and effectively. Therefore, this development reflects how important the role of mobile applications is in changing and modernizing business operations such as Kona Bites in the growing digital era. According to Ain et al. (2023), the design and development of mobile applications make it easier for staff to record transactions online including recording orders, purchase details, and payment information.

Previously, Kona Bites required a mobile application for recording financial transactions online. This reflects how Kona Bites remains behind in adopting IoT for business financial management due to a lack of digital application ability. This situation occurs due to a lack of understanding of information technology, financial constraints and a lack of awareness of the importance of migration from manual recording systems to online applications. The absence of an online platform limits accessibility to real-time financial data and may result in manual recording processes and unnecessary complexity. This situation can also inhibit Kona Bites' ability to provide accurate financial information at the required time. According to Mohamad et al. (2022) introduced mobile applications as a solution to help users manage daily expense records. Therefore, the steps to use mobile applications in online transaction management, provide staff training to use the application and research the appropriate application to improve the process of recording financial transactions efficiently and effectively. A mobile application is a program installed on a mobile phone to allow staff to access it anywhere and anytime (Md. Rashedul et al., 2010). By improving these aspects, Kona Bites can gain an advantage in financial management and meet current demands in the increasingly modern business environment.

From the management aspect of Kona Bites and the operational process, it includes several issues, namely the success of financial management depends on accurate compliance with the accounting principles set. Confusion in complying with this principle can result in untrue and fair financial statements (Naufal et al., 2023). This problem leads to inefficient storage, difficulty in

retrieving transaction records and the weakness of Kona Bites management to make accurate and quick decisions. Therefore, errors during the recording of transactions and delays in the process of recording transactions can result in inaccuracies in financial information and disruptions in cash flow. To overcome this problem, Kona Bites needs to improve accountability, understanding and compliance with accounting principles. This accountability will increase the efficiency of keeping transaction records, implement faster and more efficient processes, and ensure the availability of timely financial information. Accountability training staff in accurate recording and continuous monitoring of operational processes is also an important factor in solving this problem. By doing this, Kona Bites can improve financial integrity, improve operational efficiency, and reduce the risk of error. According to Gray et al. (1987), who looked at accountability from an accounting perspective, argued that accountability refers to the need or responsibility to provide an account or account of the actions of the responsible party.

Additionally, information security issues are not well protected related to the protection of Kona Bites' business financial information. This situation affects the integrity, confidentiality, and availability of information that is important to business operations. This issue includes weaknesses in the implementation of security measures such as file access management and file monitoring due to manual recording and uncontrolled physical file storage. This situation leaves Kona Bites' financial data vulnerable to loss, theft and misuse which can have serious consequences for Kona Bites' reputation. Pervasive cyber threats according to Dr. Seah Boon Keong from MSC Trustgate.com due to weak security policies or lack of ICT security policies in businesses. Therefore, the effectiveness of a business's ICT security policy is key to dealing with this cyber threat. This policy contains procedures, action plans, and guidelines to be followed by staff to ensure optimal understanding and implementation (Haryani, 2006).

Lastly, Kona Bites has no technical support if problems arise. This reflects challenges related to the lack of technical support for the financial recording processes used in Kona Bites' business operations. This situation can impact the reliability of the process, the quick resolution of technical problems, and the overall productivity of the organization. The absence of technical support indicates a lack of provision of assistance and problem-solving when there are technical issues or system failures. This can cause delays in troubleshooting and loss of data and productivity. However, difficulty accessing the Internet and support technical still shackled Kona Bites staff. Issues like this not only happened involving countries developing in the area of technology like Malaysia (Al-Shihi et al., 2018; Wong & Khadijah Daud, 2017). The disadvantages of the device include the problem of unstable internet access and limited device capabilities. This situation results in a lack of efficiency in understanding and using online applications. (Wong & Khadijah Daud, 2017).

2.2 Performance Expectancy of EZZEePOT Application

Performance expectancy is the level of trust a Kona Bites staff has to believe that the use of the mobile application will meet the main needs of carrying out daily tasks in solving the main problem of systematically recording financial transactions. Next, this application provides a user-friendly and time-saving interface to easily record sales transactions, purchases, and expenses. In addition, this application can analyze business profit/loss. Kona Bites staff believe that this application has a systematic and easily accessible storage to speed up the document retrieval process to avoid confusion and complexity in the management of daily financial records. Finally, this application helps in making accurate and informed decisions in their business operations. (Venkatesh et al., 2003).

2.3 Effort Expectancy of EZZEePOT Application

The effort expectancy in this study refers to the desire of a Kona Bites staff member to use mobile technology. Self-efficacy is the real determinant of individual behaviour for absolute use and creating the desire to use a mobile application. Kona Bites staff believe that this application

successfully solves the main problem faced in recording financial transactions more accurately, quickly, and efficiently compared to previous methods. Next, Kona Bites staff can get direct guidance on accounting principles when doing financial transactions. Kona Bites staff believe in being able to access and store transaction records more easily. In addition, this application focuses on data security with additional features, ensuring the integrity of financial transaction information. This application can minimize the possibility of errors during the recording of financial transactions. The use of the EZZEePOT Application significantly overcomes the problem of delays in the process of recording financial transactions at Kona Bites. Finally, Kona Bites staff also believe that EZZEePOT provides high-quality assistance and instruction, ensuring uninterrupted operational continuity. The presence of responsive and effective technical support has given confidence to users to overcome any problems that arise and add value to the use of the EZZEePOT Application in the financial management of the Kona Bites business (Venkatesh et al., 2003).

2.4 Facilitating onditions of EZZEePOT Application

The facility situation is a situation where Kona Bites staff and technical facilities will exist to support him using a system or environment in carrying out the work process. With the system using this mobile application, Kona Bites staff have no problem using this application which has a good, flexible user interface (UI), complies with accounting principles and additional features of effective financial transaction record management. In addition, Kona Bites staff are also comfortable using this application because it has technical, analytical innovative and creative support (Venkatesh et al., 2003).

3.0 Methodology

The design of this study is based on mixed research. The development study is carried out through a qualitative approach to the development of mobile applications that use the ADDIE instructional design model which is the earliest model and is the basis for other instructional system design models (Gustafson & Branch, 2001). The ADDIE model stands for Analysis, Design, Development, Implementation and Evaluation. In addition, this study also implemented a quantitative approach, this was also implemented based on survey research to obtain information related to each variable. This research uses a quantitative approach, which is an approach that emphasizes testing theories or concepts through numerical measurement of variables and performing data analysis procedures with statistical software (Indriantono & Supomo, 2002). The data analysis procedure for this study uses GNU Software, SPSS. This software was used to analyze descriptive data (Gay et al., 2012). Descriptive data is used in this study because the data produced can be considered relevant to describe the level of staff perception and acceptance of the EZZEePOT application. In addition, it is also able to provide information directly and easily (Pallant, 2007). Descriptive data was used to show the composition of the study respondents on demographic characteristics and the interpretation of percentage frequency, mean and standard deviation to determine whether performance expectancy, effort expectancy and facilitating conditions have a positive and significant influence on the intention to use EZZEePOT or inversely. Interpretation of the Mean Score based on Pallant (2007) is such that a mean score of 0.00-1.66 is at a low level, a mean score between 1.67 - 3.33 is at a medium level while a mean score between 3.33 to 5.00 is at a high level.

4.0 Discussion of analysis and findings

4.1 Evaluation of the EZZEePOT Project

Evaluation involves evaluating the overall performance of the application after implementation. This includes gathering feedback from users, identifying potential improvements,

and ensuring the application meets the objectives that have been set from the beginning through Strengths, Weaknesses, Opportunities and Threats (SWOT) and TOWS and 4P analysis.

Table 4.1: SWOT Analysis

Strength	The EZZEePOT application can make it easier for business owners to speed up the process of analyzing transactions. Helping business owners to keep transaction records securely.
Weakness	Owners need to take time to set up the EZZEePOT application. Requires computer system application skills to manage the EZZEePOT application.
Opportunity	Offers new applications to be commercialized by the Google Play Store. Business cooperation with MDEC, MARA, PERDA and INSKEN will also increase additional funds based on digital applications for the development of applications with additional features.
Threat	This creates concern for business owners because the information may be misused by irresponsible parties.

Based on the SWOT analysis that has been done, the researcher can formulate several business strategies using TOWS analysis. Here are some examples of strategies:

Table 4.2: Analysis of TOWS

Strategic	Action
Optimizing Strengths Against Opportunities	Develop the EZZEePOT application in collaboration with government agencies such as MDEC to increase support and awareness of the EZZEePOT brand in application development.
Optimizing Opportunities While Minimizing Weaknesses	Offer more intensive training and technical support to business owners who are new to the application to reduce the difficulty of use. Using the Google Play Store platform to improve usability and user-friendly design.
Optimizing Strengths While Minimizing Threats	Implement strict measures in data security to reduce the risk of personal information leakage. Provide clear guidance on the initial setting of application security controls to minimize misuse of information.
Minimizing Weaknesses and Threats	Conducting direct consultation sessions for customers to improve recording and security control application skills.

The 4P analysis is related to the 4 main cores which are product, price, place and promotion. Here is the 4P analysis of EZZEePOT:

Table 4.3: 4P Analysis

Product	EZZEePOT application is a product provided to the Kona Bites business. The uniqueness of EZZEePOT allows business owners to easily analyze transactions. The information can be stored and accessed at any time.
Price	The researcher offers EZZEePOT at a reasonable price to the first customer who is the owner of Kona Bites The price offered in the market for the EZZEePOT application is RM 200 for each business excluding Glide subscribers. After-sales service, EZZEePOT also offers services for negotiations and content updates for every month, 3 months, 6 months and a year and the price is set in the range of RM 50 to RM 300 for each requested session.
Place	The main target for the distribution of the EZZEePOT application throughout Malaysia, Brunei, Singapore and Indonesia. The EZZEePOT application makes full use of the Malay language and user target segmentation focused on SMEs in urban and rural areas.
Promotion	Promotion for the use of the EZZEePOT application will be made through social media such as the EZZECloud website, TikTok, Facebook, Instagram and so on to accelerate the application to be known by the public and be able to expand the Kona Bites business market to attract more customers. In addition, face-to-face negotiations are also conducted to promote the EZZEePOT application which can encourage the use of the EZZEePOT application in business so as to increase business potential more rapidly.

4.2 Demographics

The data distribution of the study respondents is described in Table 4.4 about age, gender, position, and working period using the EZZEePOT application at Kona Bites.

Table 4.4**:** Demographics Respondent

	Number	**Percent**
Age		
18-19 years old	7	58.3
20-21 years old	5	41.7

Gender		
Men	8	66.7
Female	4	33.3
Position		
chief executive officer	1	8.3
Finance officer	1	8.3
Operating Officer	1	8.3
Marketing Officer	2	16.7
Purchasing and Inventory Officer	1	8.3
Regular Staff	6	50.0
Working period		
Over 9 months	2	16.7
1- 3 months	7	58.3
4-6 months	3	25.0

The results of the study found that most of the respondents of the EZZEePOT factor analysis were 18-19 years old (58.3%) and were male students (66.7%). The results of this study show that most of the staff are regular (50%) and the working period is between 1 to 3 months (58.3%).

4.3 Performance Expectancy Factors That Influence Perceived Ease of Use EZZEePOT

Based on the findings of the study in Table 4.5 below, it can be concluded that the Kona Bites staff has a performance expectancy factor of EZZEePOT that has a significantly high influence on the intention to actually use this application (mean = 4.59, SP = 0.61).

Table 4.5: Performance Expectancy Factors

No	Statement	Min	SP
NEE1	The function of this application is easy to use in recording the daily financial transactions of a business	4.58	.67
NEE2	This application is compatible with Kona Bites' business operations.	4.67	.78
NEE3	This app fulfils my need for profit/loss analysis of the Kona Bites business.	4.67	.65
NEE4	This application meets my needs in managing daily sales records	4.75	.45
NEE5	This application meets my needs in managing purchase records.	4.58	.67
NEE6	This application meets my needs in managing daily expense records.	4.58	.67
NEE7	This application has saved me time to record financial transactions.	4.33	1.23
NEE8	This application helps me in saving financial documents more easily compared to the previous method.	4.50	.67
NEE9	This application makes it easy to retrieve financial documents compared to the previous method.	4.58	.67
NEE10	This application provides sufficient information to assist me in the management of daily financial transactions	4.67	.49
	Overall	4.59	.61

This table shows the level of perceived ease of use of EZZEePOT according to Kona Bites staff using the Theory of Acceptance and Use of Technology (UTAUT) proposed by Venkatesh et al. (2003) for the performance expectancy factor. The findings of this factor have a significant high influence on the intention for the actual use of this application and a significant effect on the actual use of the EZZEePOT application. This is because the application provides easy-to-use functionality in recording daily financial transactions, adjusting business operations, and ensuring the effectiveness of profit/loss analysis. Priority is also given to convenience in managing records of sales, purchases, and daily expenses as well as saving time in the process of recording financial transactions. In addition, the application needs to provide a structured financial document storage system to facilitate users to retrieve documents quickly and efficiently. The final focus is to ensure that the application provides sufficient information for the management of daily financial transactions, provides relevant financial analysis support, and improves overall management

efficiency at Kona Bites. A mobile application is a program installed on a mobile phone to allow staff to access it anywhere and anytime (Md. Rashedul et al., 2010).

4.4 Effort Expectancy Factors That Influence Perceived Ease of Use EZZEePOT

Based on the findings of the study in table 4.6 below, it can be concluded that Kona Bites staff have an EZZEePOT effort expectation factor that has a significant high influence on the intention to actually use this application (mean = 4.44, SP = 0.52).

Table 4.6: Effort Expectancy Factor

No	Statement	Min	SP
SOL1	This application successfully solved the main problem that I faced in previous financial transaction records.	4.25	.75
SOL2	This application helps me comply with the prescribed accounting principles.	4.50	.52
SOL3	This application helps me keep records of financial transactions more efficiently.	4.67	.49
SOL4	This application helps me in retrieving financial transaction records more efficiently.	4.42	.51
SOL5	The function of this application minimizes the possibility of errors during the recording of financial transactions.	4.50	.52
SOL6	This application has reduced the delay in the process of recording financial transactions.	4.33	.65
SOL7	This application has improved the process of recording financial transactions before it may take a long time.	4.42	.79
SOL8	The use of this application has reduced the printing of financial transaction records.	4.33	.65
SOL9	I feel confident that the security of Kona Bites business information is well protected.	4.67	.65
SOL10	This application provides technical support to me to deal with problems that may arise.	4.33	.78
	Overall	4.44	.52

This table shows the perceived ease of use of EZZEePOT according to Kona Bites staff using the Technology Acceptance and Use Theory (UTAUT) proposed by Venkatesh et al. (2003) for the effort expectancy factor. The findings of this factor have a significant high influence on the intention for the actual use of this application and a significant effect on the actual use of the EZZEePOT application. This application provides a user-friendly solution to record financial transactions online more accurately and efficiently. This application overcomes the problem of confusion in compliance with accounting principles by providing direct guidance during transactions. According to Gray et al. (1987), who looked at accountability from an accounting perspective argued that accountability refers to the need or responsibility to provide an account or account of the actions of the responsible party. Therefore, Kona Bites staff can carry out their respective responsibilities so that transparent accounting results in true and fair financial reporting. Improved data storage and retrieval features increase the ease of day-to-day management, while an emphasis on data security and digital versions reduces paper usage. The only problem identified after using the EZZEePOT Application is the possibility of errors during transaction recording. In-app edited formulas and proactive feedback help minimize errors. Therefore, this policy contains procedures and guidelines that must be followed by staff to ensure optimal understanding and implementation (Haryani, 2006). This application also overcomes the problem of delays in the transaction record process, improving operational efficiency by reducing the time required to run the record process. Overall, the good technical support from EZZEePOT gives users the confidence to overcome any problem, adding value to the financial management of Kona Bites.

4.5 Facilitating Conditions Factors Affecting Perceived Ease of Use of EZZEePOT

Based on the findings of the study in Table 4.7 below, it can be concluded that the Kona Bites staff have the EZZEePOT facility condition factor that has a moderately significant influence on the intention to actually use this application (mean = 2.94, SP = 1.38).

Table 4.7: Facility Condition Factors

No	Statement	Min	SP

CIM1	The user interface (UI) of this application needs to be improved to make it easier to use.	3.00	1.21
CIM2	These applications need to innovate to meet future needs.	2.83	1.40
CIM3	This application needs to improve with more creative ideas.	3.25	1.48
CIM4	The application needs to be more flexible in dealing with changing needs.	3.00	1.60
CIM5	Additional features should be included in this application to make it more useful in recording financial transactions.	3.00	1.54
CIM6	This application must comply with accounting principles related to the recording of financial transactions.	3.17	1.53
CIM7	The process of recording financial transactions in this application needs to be improved.	2.83	1.40
CIM8	Financial analysis statistics should be added in this application to help users better monitor financial status.	3.17	1.59
CIM9	Technical support needs to be improved in this application if I have any problems.	2.75	1.36
CIM10	I am having problems using this app.	2.42	1.44
	Overall	2.94	1.38

This table shows the perceived ease of use of EZZEePOT according to Kona Bites staff using the Technology Acceptance and Use Theory (UTAUT) proposed by Venkatesh et al. (2003) for the facility condition factor. The findings of this factor have a moderately significant influence on the intention for the actual use of this application and a significant effect on the actual use of the EZZEePOT application. This application is recognized to meet the needs of staff with a good and user-friendly user interface (UI). In addition, speed up the process of managing financial transaction records and improve the user experience using the online system. According to Ain et al. (2023) the design and development of mobile applications make it easier for staff to record transactions online including recording orders, purchase details, and payment information. However, the moderate level of perceived ease of use is due to the device's weaknesses including the problem of unstable internet access and limited device capabilities. This situation results in a lack of efficiency in understanding and using online applications. (Wong & Khadijah Daud, 2017). This application provides improvement opportunities with continuous innovation to adapt to industry trends. This application is also creative in the development of the application in the future. Therefore, increasing application flexibility, increasing creativity in repair, and adding flexibility in customization are critical steps to ensure applications remain relevant and efficient. In addition, improvements in compliance with accounting principles and effective technical support are at the core of the reform to improve the integrity of financial data and ensure the smooth use of applications.

5.0 Conclusion and Future Research

Overall, this study brings practical benefits and contributes to developments in the field of business management, technology, and entrepreneurship, in line with current needs in this digital era. The EZZEePOT application shows that the implementation of ADDIE has been successful in achieving the main objective of this application project. This application can provide significant benefits to Kona Bites with the efficiency and effectiveness of the financial transaction recording process. Correspondingly, the evaluation of the impact of efficiency and effectiveness of the application has been done continuously in the long term. Kona Bites staff feedback is a valuable asset in making the necessary improvements to this app to ensure it continues to grow and meet the needs of Kona Bites. This feedback is important because it provides an understanding of the needs and expectations of Kona Bites staff, especially those who do not have a professional background in accounting systems.

The implementation of this application can be a guide for the development of similar applications in the industry. This can shape the direction of application development that is more suitable to the needs of Kona Bites and other IKS. This application can meet the needs of small and medium industries (SMEs) in the field of F&B that require financial transaction records at a more efficient and user-friendly level. Different from the existing accounting applications in the market which tend to be complex and require a deep understanding of professional accounting

systems. EZZEePOT is specially designed for SMEs with a minimal understanding of accounting without the need for complex financial recording skills. This application emphasizes simplicity by making it easier for users to enter financial data in a simple way and at the same time to be able to comply with the SDGs through saving paper use. Future studies can provide insight into improvement opportunities for the EZZEePOT Application. This can provide the impetus for further development of the application to be more suitable and relevant to the business needs of IKS in other industries.

This study also analyzed the factors influencing the perceived ease of use of EZZEePOT according to Kona Bites staff using the Theory of Acceptance and Use of Technology (UTAUT) proposed by Venkatesh et al. (2003). The study begins by identifying the level of each variable and its efficacy. It is followed by determining the difference in age, gender, position, period of work and 3 main factors. Then, the mean value and standard deviation for each variable were analyzed to evaluate the factors between the variables. Finally, the Staff Efficacy Mean Score approach is used to determine the influence of variables and test self-efficacy as a study mediator. The research data was collected through the use of questionnaires. A total of 12 Kona Bites staff were selected as study respondents. A briefing session was also held to clarify the purpose of the study in addition to completing the process of distributing and collecting the questionnaire. In the last phase, the data was analyzed using statistical software which is GNU SPSS.

In summary, the results of the SWOT, TOWS and 4P evaluations show that EZZEePOT can be commercialized at the SME level in addition to the use of business incubators in PSP. The results of this study also show that Kona Bites staff have a significantly high influence on the intention to actually use this application for the factors of performance expectancy and effort expectancy. Therefore, this factor has a significant effect on the actual use of the EZZEePOT application. Nevertheless, the results of this study show that Kona Bites staff have a moderately significant influence on the intention to actually use this application for the convenience factor. In addition, the three study variables have also been confirmed to have the desired model fit.

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Author Contributions

Mohd Hafiz A. H.: Research Framework, Methodology, Application Design, Writing- Original Draft Preparation & Supervision; **Franklin Hazley Lai**:Data Analysis, Impact Validation, Writing-Reviewing and Editing; **Syahrul Nizam Salam**: Application Design Validation, Writing-Reviewing and Editing.

Conflicts of Interest

The manuscript has not been published elsewhere and is not being considered by other journals. All authors have approved the review, agree with its submission and declare no conflict of interest in the manuscript.

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