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Computer Self Efficacy, The Availability of Information Technology Facilities, And Accounting Student Attitude

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Abstract. This study aims to analyze the influence of the availability of information technology facilities, experience, and attitudes of accounting students in using computers to computer self-efficacy (CSE). The analytical tool used is lists the questionnaire lists the SPSS 16.0, data collection in the form of test validity and reliability testing. The hypothesis of this study is that there is the influence of the availability of information technology facilities, experience, and attitudes of accounting students in using computers to computer self-efficacy (CSE). To test this hypothesis used data analysis tools such as multiple linear regression. The results showed that the availability of information technology facilities influence on computer self-efficacy (CSE), the experience effect on computer self-efficacy (CSE), and the attitudes of students in using computer effect on computer self-efficacy (CSE) and the availability of information technology facilities, experience, and attitudes affect students in using computers simultaneously on computer self-efficacy (CSE).

Keywords: Computer self efficacy, accounting student attitude

1 Introduction

Information technology strongly supports accounting students to be more competent in the 4.0 industry. Accounting students will have the competence in the use of information technology in the field of audit, information systems, taxation, and strongly support its duties as a prospective accountant [1]. Thus the university should pay more attention to the needs of the lecture process and fulfill the needs of education facility based on information technology as a more sophisticated learning base. This is important because the benefits gained by the use of information technology-based education facilities, namely at the quality of students who are able to use information technology in their work after graduating from college [2].

Student experience in the use of information technology also affects its ability in the workplace competition. Computer users are important factors that contribute to the student attitude aspects in computer use skills. Individual desires are influenced by the future working prospects ' belief

as an ingredient of consideration in assessing student competence [3]. The use of information and communication Technology (ICT) in the education sector is interesting to be examined and the attention of all parties. THE International Telecommunication Union (ITU) has established 8 main indicators as a measuring instrument for the use and access of information and communication Technology (ICT) in the education sector, namely the use of radio, television, telephone, computer, Internet access, post Secondary level in the field of ICT, and qualified teachers in IT [4]. About the 8 main indicators, the data Center statistics year 2018 stated as follows:

Table 1. ICT utilization in the education sector

No	Indicator	Value
1	Proportion of schools using Radio in teaching and learning activities (ED1) 19.08%	19,08%
6	Proportion of schools using television in teaching and learning activities (ED2) 21.32	21,32%
3	Proportion of schools with telephone (ED3) 46.01%	46,01%
6	ratio students using computer (ED4) 1:15	1 : 15
5	Proportion of schools that think of Internet access according to Internet connection type (ED5) 76.25%	76,25%
6	proportion of students who acce 6 the Internet at school (ED6) 71.65%	71,65%
7	Proportion of students entering Post Secondary Level in Related IT fields (ED7)	-
8	Proportion of teachers qualified in ICT (ED8)	10,10%

Source: [4]

The use of information and communication Technology (ICT) in the field of education is supported by the development of very massive Internet use in Indonesia. Internet usage Data in January 2019 in Indonesia as follows:

Table 2. Internet Usage Data

No	Data	People
1	Total Population Of Indonesia	268.200.000
2	Internet Users And Social Media	150.000.000
3	Social Media Users With Mobile Phone	130.000.000

Source : [5]

With the above data confirms the importance of the use of information technology in the learning let alone supported by the very massive Internet use in Indonesia. But the use of such information technology should be followed by Compuuter Self Efficacy (CSE). Computer Self Efficacy (CSE) is a description of the individual perception of its ability to use a computer to accomplish tasks such as using software packages for data analysis, writing mail merge by using Word A processor that is more than a simple skill such as formatting a computer or booting computers [1]. Therefore, the computer has become a technology capable of performing increasingly complex and complex tasks. Computer technology has the potential to have an impact on our daily lives, although for most individuals, the ability to use a computer is still a problem including in the study of accounting.

In fact there are still many accounting data processors using computers that simply replace the method of hand or typewriter method so that the benefits gained from computer resources are minimal. Many Parties have not been able to benefit from computer accounting systems because of the inability of human resources. Consequently many public accountant offices still maintain accounting by hand method or with a simple computer program. Whereas computer accounting has created a simple and pragmatic accounting system [6]. One example of computer accounting program is an audit with electronic data processing.

To be able to run computer accounting programs need individual perception of its ability to use such programs or known as the CSE. The research on CSE has been widely conducted by researchers [1]; [3]; [7], [8], [9], [10], [10] and [11]. The results of some of these studies have stated that Computer self efficacy (CSE) has a positive relationship with the attitude of someone associated with information technology, and CSE also has a positive relationship with the performance in training. This research is different from previous research because the purpose of this research is to want to prove the influence of information technology facilities, experience, and attitude of accounting students in using computers against computer Self Efficacy (CSE).

The availability of information technology facilities is everything that can help facilitate the user in making use of something. One example is the library technology facility, students can search books, journals and other information without having to come directly to the library because the online catalogue facilities are already available, so as to facilitate the user in Access the information in the library [12].For accountants and prospective accountants to increase their competence through the use of information technology in carrying out their duties and work, with various facilities offered by information technology, accountants are expected to be able to master and operates available accounting software and optimizes its utilization [13].

Meanwhile, experience is a process of learning and development of potential behavior of both formal and non-formal education or can be interpreted as a process that brings a person to a pattern of conduct Higher. A study also includes relatively precise changes of behavior that results from experience, understanding and practice [12]. The more experience the computer uses means greater exposure to different types of applications and the high level of familiarity with the various software packages.

Attitude is also important in computer use attitude as a matter of learning the whole tendency of action, both profitable and less profitable. Attitudes are composed by components of theory, emotional, and behavioral. The theory component consists of one's thoughts, perceptions, and beliefs about the rejection of attitudes [14]. Attitudes have relationships by combining all of one's beliefs against the object. Attitudes toward objects are also associated with a person's intention to perform various behaviors related to a particular object. If the attitude of accounting students has been formed properly, it will affect the formation of new belief patterns, such as in the audit course of electronic data process (Audit PDE).

The PDE Audit is one of the courses in the Accounting study program with the main task of collecting and assessing evidence to determine whether the computer system is able to secure the property, maintain data correctness or achieve corporate organizational objectives Effective and efficient use of company assets. The benefits of the PDE Audit course for students are to know and understand the role of information technology on the audit process, and to help understand the audit process of financial statements with information technology.

2 Methods and Techniques

The study used a quantitative approach of inferential [15]. This study was conducted in Accounting study Program (S1) Faculty of Economics and Business (FEB) Universitas Airlangga Surabaya because this program uses computer facilities in learning and there Matakuluah audit PDE. PDE Audit Lectures as many as 72 accounting students are used as population of this research. According to the formula Slovin then obtained a sample of 61 students with the following formula calculation:

$$n = \frac{72}{1+72\,(0{,}05)^2}$$

$$n = \frac{72}{1+72(0{,}0025)}$$

$$n = 61$$

Based on the above calculation, the number of samples set by the researcher, which is 61 samples. The type of data used in this study, i.e. primary data. The primary data source in this study was obtained directly by spreading the questionnaire to the students of the fourth semester, semester six, and the eighth semester that has been following the study of PDE audit at FEB Universitas Airlangga University Surabaya.

The data collection techniques in this research are obtained using the survey method is a personal questionnaire. Some statements are submitted to the respondent and then the respondent is asked to answer according to their opinions. To measure the opinions of respondents used a five-digit Likert scale i.e. from number 5 for a very agreed opinion (SS) and the number 1 to strongly disagree (STS). Analysis of this research data using data quality test, normality test, double linear regression model, coefficient of determination, and T test, F test.

3 Results and Discussion

Table 3. Multiple Linear Regression Test Results

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	.926	7.219		1.652	.008
	totalx1	.479	.203	.160	1.371	.003
	totalx2	.728	.186	.468	3.907	.000
	totalx3	.294	.151	.173	1.618	.002

a. Dependent Variable: totally

Source: Data Processed

According to table 1, it is known that the coefficient value of the regression equation that hereinafter regression equation model is:

$$Y = \alpha + \beta_1 x_1 + \beta_2 X_2 + \beta_3 X_3 + e$$
$$Y = 0{,}926 + 0{,}479 X_1 + 0{,}728 X_2 + 0{,}294 X_3 + e$$

3.1 Coefficient of determination (R2)

The coefficient of determination (R2) aims to know how large the ability of the independent variable describes the dependent variable.

Table 4. Coefficient of determination test (R2)

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.703[a]	.653	.613	4.191

a. Predictors: (Constant), totalx3, totalx1, totalx2

b. Dependent Variable: totally

Source: Data processed

According to table 2 Model Summary, it obtained an adjusted value of R2 by 0.613. This suggests that the percentage of influence of the independent variable availability information technology (X1) facility, Experience (X2), and attitude (X3) against the CSE dependent variable (Y) amounted

to 61.3%. Or variations of independent variables used in the availability model of information technology Facility (X1), Experience (X2), and attitude (X3) are able to explain the amount of 61.3% of the dependent variable variance of the CSE (Y). The remaining 38.7% is influenced by other variables outside of this study.

3.2 T Test

Partial tests are used to identify the effect of each variable independent of the dependent variable. If the value of T count > T table or a significant value of < alpha then it is said to support the hypothesis, conversely when T count < t table or a significant value of > Alpha then it is said to reject hypotheses. With a significant rate of 0.05 (a = 5%). T test results can be seen in table 3:

Table 5. T Test Result

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.926	7.219		1.672	.008
totalx1	.479	.203	.160	1.771	.003
totalx2	.728	.186	.468	3.907	.000
totalx3	.294	.151	.173	1.688	.002

a. Dependent Variable: totaly

Source: Data Processed

The first hypothesis states that the availability of information technology facilities (X1) affects the CSE. Based on table 3 about the test result T (X1) states that it counts by 1.771. This value is greater than t table of 1.67 or 1.771 > 1.67. Similarly it gained a significant value of 0.003 < 0.05 which means there is influence. In conclusion that H1 is acceptable which means availability of information technology affects the CSE.

The second hypothesis states that the experience (X2) affects the CSE. Based on table 3 about the test result T (X2) states that it counts by 3.907. This value is greater than t table of 1.67 or 3.907 > 1.67. Likewise, significant results show a value of 0.000 < 0.05 which means there is influence. The H2 conclusions are acceptable, which means the experience affects the CSE.

The third hypothesis states that the attitude (X3) affects the CSE.

Based on table 3 about test results T (X3) states that the T count is 1.688. This value is greater than t table of 1.67 or 1.688 > 1.67. Likewise, significant results show a value of 0.002 < 0.05 which means there is influence. The conclusion of H3 is acceptable, which means student attitudes affect the CSE.

3.3 Test F

Simultaneous test influences are used to determine whether or not the independent variables collectively affect the dependent variables. If the F count value of > F table or a significant value of < alpha then it is said to affect the hypothesis. With a significant rate of 0.05 (a = 5%). F test results can be seen in table 4:

Table 6. F test Result

ANOVA[b]						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	338.459	3	112.820	6.423	.001[a]
	Residual	1001.180	57	17.565		
	Total	1339.639	60			

a. Predictors: (Constant), totalx3, totalx1, totalx2

b. Dependent Variable: totaly

Source: Data processed

The fourth hypothesis states that the simultaneous availability of information technology facilities, experiences, and attitudes of accounting students in using the computer is positively influential towards the CSE. According to table 4, about the test results F states that F counts by 6.423. This value is larger than the F table of 2.76 or 6.423 > 2.76. Similarly it gained a significant value of 0.001 < 0.05 which means there is influence. The H4 conclusion is acceptable, thus there is a simultaneous influence of the availability of information technology, experience, and attitude of accounting students in using the computer against CSE.

4 Conclusions

The study aims to analyse the influence of availability of information technology facilities, experiences, and attitudes of accounting students in using computers against CSE. Based on the results of partial and simultaneous testing the results are variable availability of information technology facilities, experiences, and attitudes to affect the CSE variables. The advice in this study is that subsequent researchers can use other independent variables that can affect the CSE and Can expand the research object not only at one university.

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