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The Effect Of Computer Self-Efficacy, Computer Anxiety, And Perceived Enjoyment On The Attitudes Computer Users

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ABSTRACT: This study aims to examine and analyze the influence of computer self-efficacy, computer anxiety, and perceived enjoyment on attitudes using computers. This study used a survey method with data collection techniques using a questionnaire. The population of 444 students with a sample of 210 students was taken using random sampling techniques. Data were analyzed using Structural Equation Modeling from AMOS statistical software package and the results showed that (1) computer self-efficacy has a significant influence on attitudes; (2) computer anxiety has a significant influence on attitudes; (3) perceived enjoyment has a significant influence on attitudes in using computers. The implications of this study are expected to contribute to the development of science and technology with the Technology Acceptance Model and Social Cognitive Theory which theoretically can provide evidence and support for the advancement of research in the scope of behavioral accounting, can be used as a reference for SMK. Negeri 1 Jenepono in accounting department in improving the quality of the learning process, as well as providing insight for students so as to produce outstanding graduates who are able to accept technological developments.

KEYWORDS: Computer Self-Efficacy, Computer Anxiety, Perceived Enjoyment

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I. INTRODUCTION

The rapid development of information technology has entered various aspects of life both individually, business organizations, government, and education. The development of information technology has been characterized by the use of computer-based information technology that is increasingly complex in all fields. In the current field of accounting, computer technology is very important because it can speed up and simplify the processing of data into a fast and reliable accounting information. To document the expertise of accountants in the field of computer technology, the American Institute of Certified Public Accountants (AICPA) created a new certificate called Certified Information Technology Professional (Setyawan and Syaefullah, 2016). This proves that between accounting practices with computer-based information technology has a very close relationship. The Information Technology Association of American (ITAA) explains that information technology is a study, design, development, implementation, support, or management of computer-based information systems, especially software applications and computer hardware. Computers play an important role in human life. Yudha et al. (2014) stated that computer systems provide several benefits compared to manual systems namely speed, volume of results, prevention of errors, automatic posting, and automatic report preparation.

Recognizing the importance of mastering this information technology, educational institutions, especially SMK. Negeri 1 Jenepono, which is a superior school in Jenepono Regency have implemented a computerized accounting learning curriculum. Computer programs taught include MYOB (Mind Your Own Business) Accounting, which is an accounting computer application program that is used to automate bookkeeping in a complete, fast, and accurate manner. In addition, computer technology taught in schools is Microsoft Office (Word, Excel, Powerpoint, and Publisher). This computer program is a challenge for accounting students because as candidates for accountants they are required to have a positive attitude in using computer technology. The determining factor for the success or failure of a computer technology system is more about how the user attitude in using computer technology. The attitude of the user consists of components of cognition, affection and relating to behavior as indicated by an optimistic attitude that computers are very

² *The Effect Of Computer Self-Efficacy, Computer Anxiety, And Perceived Enjoyment On The Attitudes*

helpful and useful³¹ in completing tasks or work. The aspect of the attitude of users of computer technology is influenced by perceived ease of use. Perceived ease of use is influenced by several factors. The first factor is computer self-efficacy, the second factor is computer anxiety, and the third factor is perceived enjoyment.

Computer self-efficacy is a person's ability to study computers. Self-efficacy refers to the self-confidence of accounting students that they are able to use computers easily so that the learning atmosphere tends not to be boring which has an impact on the quality of learning and satisfying student achievement. The ability to use each individual's computer³³ varies depending on how strong his confidence is in the computer technology³¹. The varying level of self-efficacy in the ability to use computers can assess the level of ease of use. The level of self-efficacy for the ability to use computers will provide encouragement and motivation for each individual in the perception of ease of use towards the attitude of users of computer technology.

Computer anxiety is often associated with a positive response or an individual's negative response to the attitude of using a computer. Positive response is individuals who like computer technology if they feel that the presence of such technology will provide convenience in use and does not require heavy effort. Negative responses, namely individuals who do not like the presence of computer technology will feel anxious or excessive fear and allow them to feel intimidated in using it. This positive response and negative response can affect the individual's ease of attitudes to using computer technology. Computer anxiety comes along with the development of information technology, where computer use begins to be applied in various aspects of life. Various studies on computer⁵⁵ anxiety have been carried out by experts. Heinsen et al. (1987) conducted a study with the result that college students with high levels of computer anxiety had confidence in their abilities and had lower work outcomes compared to²⁰ students who had low computer anxiety.

The research conducted by Venkatesh et al. (2003) show that computer self²⁴ efficacy, and computer anxiety have no significant effect on technology users. Yusnaini (2010) examined the effect of computer anxiety level on the expertise of accounting employees in using computers. Research results show computer⁴¹ anxiety has a negative influence on skills in using computers. Handayani (2010) examined the analysis of the effect of computer³ anxiety and computer self-efficacy on internet usage expertise. The results showed that computer anxiety had a positive influence on student expertise in using computers, and computer self-efficacy showed no positive influence on internet usage expertise.

Perceived enjoyment determines a user's convenience which then leads to the attitude of the technology user in a real way. Enjoyment here is a state of a person or individual who feels comfortable when using it. The higher the level of comfort of the individual, the easier it is to use technology and ultimately the better attitude of the individual in using computer technology. Feelings of pleasure indirectly provide comfort and security in using computer technology, thus increasing individual interest in this case accounting student³³ using computer technology. Santoso (2010) conducts research based on the technology acceptance model⁵⁴ the results showed that perceived enjoyment had an effect on user attitudes. The results of the study by Teo et al. (1999), Tangke (2004), Lee et al. (2005), Qureshi et al. (2008) shows that perceived enjoyment variables have a positive influence on attitudes. The greater⁴⁹ level of user comfort in using a system will also affect the attitude of the user itself. The results of Vincent et al. (2016) shows that the perceived comfort variables significantly influence³⁴ the user's attitude.

Based on the description of the theory that will be used in this study is the technology acceptance⁴⁸ model and social cognitive theory. The theory that explains the model of technology acceptance approach is technology acceptance model (TAM). TAM is a²⁶ model that is widely used in various studies regarding the process of adopting information technology. The purpose of this model is to explain the main factors of user behavior towards acceptance of technology use. In more detail, it explains about the acceptance of information technology with certain dimensions that can affect the acceptance of the user. The social cognitive theory is a theory about the importance of individual behavior towards the use of information technology. Compeau and Higgins (1995) developed a model that showed a reciprocal relationship, namely cognitive, environmental, and behavioral factors. This behavior is determined by individual attitudes.

The inconsistency of the results of previous studies for several variables computer self-efficacy, computer anxiety, perceived enjoyment, and attitude in using computer technology, this research needs to be done. This research is a replication of the research conducted by John (2015), and Vincent et al. (2016) with different objects and variables. Previous researchers used a sample of permanent lecturers at the University of Waikato, New Zealand with research objects in the scope of accounting lecturers. The object of the research chosen was State Vocational High School I Jenepono because this object was very precise and in accordance with the main problems being faced, and has⁸ never been done in that place. The formulation of this research problem is; (1) computer self-efficacy has a significant effect on the attitude of computer⁸ users ?; (2) does computer anxiety not affect the attitude of computer³⁰ users ?; (3) Does perceived enjoyment have a significant effect on the attitude of computer users? The aim of this research is to test and analyze the influence of computer self-efficacy on the attitude of computer users, to test and analyze the influence of computer anxiety on the attitude of computer users, to test and analyze the influence of perceived enjoyment on the attitude of

45
computer users. The results of the study are expected to contribute to the SMK. Negeri I Jenepono in the attitude of using computers. Theoretically this research is expected to provide empirical evidence and confirmation of consistency with the results of previous studies.

II. LITERATURE REVIEW

2.1. The Technology Acceptance Model

Technology Acceptance Model (TAM) or what is known as the technology acceptance model is one of the theories about the use of information technology systems that are considered very influential and are generally used to explain individual acceptance of the use of information technology systems. The Technology Acceptance Model (TAM) was developed by Davis et al. (1989) adopted from the Theory of Reasoned Action model called the TRA model. The Theory of Action Action (TRA) model was developed by Ajzen and Fishbein. The TRA model is derived from previous studies that begin with the attitude that learns about attitude and behavior. Handayani (2007) explains that TAM comes from psychological theory to explain the behavior of using information technology based on belief, attitude, interest, and the relationship of user behavior.

According to Davis (1989) the main purpose of TAM is to establish a basis for tracking the influence of external factors on trust, attitudes (personalization), and goals of computer users. TAM adds two main constructs to the TRA Model, namely: perceived usefulness, and perceived ease of use. This is due to the fact that TRA is still unsatisfactory because it is found that the results of a weak relationship between the measurements of attitude (volitional behavior) are desired. In addition, the decision received by individuals to receive an information system technology is a conscious action that can be explained and predicted their behavioral intentions. When it was first modified before TAM it used five main constructs: perceived usefulness, perceived ease of use, attitude towards using, intention behavior, and actual technology use. Then many researchers developed TAM by including external variables to explain some of the shortcomings of the model proposed by Davis (1989), which explains why users have beliefs that make users have the intention to use technology (Jogiyanto, 2007: 124).

50 2.2. Social Cognitive Theory

Social cognitive theory is a theory of individual behavior developed by Bandura in 1986. The social cognitive theory is based on the premise that environmental influences such as social pressure or other unique, cognitive or personal situational characteristics include personality and the demographic characteristics and behavior influence each other (Bandura, 1986). Individual behavior is one of the roles of social cognitive theory. According to Bandura (1986) there are two sets of expectations as behavioral guidelines, namely expectations associated with outcome and expectations commonly called self-efficacy. Expectations associated with outcome, namely individuals who understand aspects of behavior will believe that outcome is more valuable than individuals who are unable to understand the beneficial consequences. Expectations commonly called self-efficacy is an individual's belief in the ability to form a certain behavior (Bandura, 1986). The main characteristics of the construct of self-efficacy are the components of expertise (skills) and abilities in terms of organizing and carrying out an action (Bandura, 1986).

Social cognitive theory is a theory of individual behavior. Social cognitive theory argues that environmental and cognitive influence individuals in using information technology systems. The personal factor used in this theory is self-efficacy which is a belief about one's abilities to perform a certain behavior. Perception of self-efficacy is believed to be able to influence individual emotional responses. Individuals who tend to like and enjoy the behaviors they feel they can do well. Perception of self-efficacy is also predicted to affect computer usage.

56 2.3. Computer Self-Efficacy

Computer self-efficacy reflects that individuals have the ability to use the system effectively. In this case, it means that individuals who have computer confidence will feel easy and have a positive attitude in using technology. Individuals with high self-efficacy work harder and longer than individuals with low self-efficacy (Bandura, 1989). Social cognitive theory (Bandura, 1986) explains that self-efficacy as a judgment of one's ability to plan and implement actions that lead to achieving certain goals. Thus self-efficacy is the self-confidence of himself to carry out an action on a given task. According to Bandura there are four main sources that influence self-efficacy, namely mastery and consistent experience, personal experience that is felt, social persuasion and psychological conditions. Kenzie et al. (1994) define computer self-efficacy as an individual's belief in his ability which can affect performance. "Self-efficacy reflects an individual's confidence in his ability to carry out the behaviors needed to create certain outcomes that have a direct impact on the involvement of the chosen task, and the efforts shown and persistence that are associated with attitudes in using computers. Compeau and Higgins (1995) state that individuals have the capability to do tasks using computers. Durndell

and Haag (2002) found that higher computer self-efficacy produced more positive attitudes towards technology. Thus a hypothesis can be formulated:

H1: Computer self-efficacy has a significant effect on the attitude of computer use

2.4. Computer Anxiety

Some studies on the influence of computer anxiety on attitudes to computer use have been carried out among others by Igbaria and Parasuraman (1989), Rifa and Gudono (109), and Yudha and Ramantha (2014). Researchers Igbaria and Parasuraman (1989) in their study found that a person's tendency to be difficult, worry or fear of computers (computer anxiety) in the present and in the future has an influence on the user's attitude towards computer technology. Therefore user negative attitudes result in low levels of computer use, high computer anxiety has an influence on the attitude of computer use. Low levels of computer anxiety have confidence in self-ability compared to high levels of computer anxiety. Based on previous studies it can be hypothesized that the use of computers with lower computer anxiety shows a higher level of computer expertise than computer users who have higher computer anxiety. Thus a hypothesis can be formulated:

H2: Computer anxiety has a significant effect on the attitude of computer use

2.5. Perceived Enjoyment

The model of this study was adopted from Tangke (2004) which was developed from a study conducted by Davis et al. (1989) which uses external variables, perceived usefulness and perceived ease of use as the basis of a causal relationship of two factors that build attitudes and add perceived enjoyment variables from the research adopted from the Al-Gahtani (1999) study, namely perceived enjoyment variables. This variable predicts the comfort level felt by users while using computer technology. AlGahtani and King (1999) state that perceived enjoyment influences the attitudes of computer technology users. The above research is supported by the results of research conducted by Santoso (2010) who found evidence that perceived enjoyment affects the attitude of the user. The greater the comfort level of users in using computer technology, will also affect the attitude of the user. Based on the description above, the hypothesis can be derived:

H3: Perceived enjoyment has a significant effect on the attitude of computer use

2.6. Attitude

In general, attitude is a feeling, mind and tendency of someone who is more or less permanent to know certain aspects of the environment. Azwar (2013: 4) defines attitude as a form of evaluation or feeling reaction. A person's attitude towards an object is a feeling of supporting or taking sides or feeling not supporting or not taking sides with the object. Attitudes towards use are conceptualized as a form of acceptance or rejection as the effect of someone who uses a technology in doing their work. Attitudes reflect something we like or not. According to Robbins and Judge (2014) a person's attitude consists of:

1. cognitive component (cognitive component) of an attitude that describes trust about something.
2. the affective component (affective component) is the segment of feelings or emotions of an attitude and reflected in the statement.
3. the behavioral component (behavior component) explains the intention to behave in a certain way towards someone or something;

Yahyapour (2008) defines attitude as one of the considerations for the consequences of having committed a behavior. Attitudes toward use can be measured by technological indicators that are fun to use. In other words, attitude is a person's positive or negative feelings when doing certain things. Attitude consists of trust that a person accumulates during his life. Some beliefs like that are created from direct experience, some information obtained from outside or from ideas obtained from own thinking. Some of the definitions above show that broadly the attitude consists of components of ideas which generally relate to the talk of behavior of people with certain conditions that exist in a person related to the object of the attitude he faces. Based on the theoretical foundation and review of the various literature mentioned above, a conceptual framework was developed for this study. Figure 1 is the research model of this study.

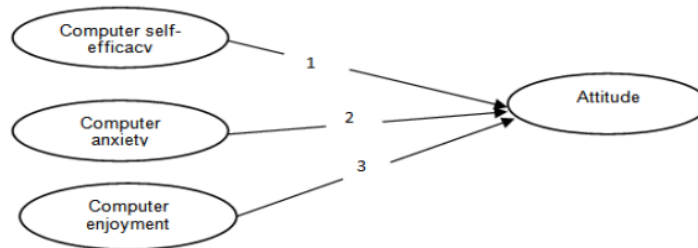


Fig. 1 Research model

III. METHODOLOGY

The location in this study is SMK. Negeri I Jenepono. The study was conducted for two semesters. The population of 444 students with the sampling technique used was random sampling and a sample of 210 students was obtained. The data collection method used in this study used a questionnaire. This questionnaire was distributed directly to respondents based on a predetermined sample and distributed to 15 (fifteen classes). Each class will be distributed 14 questionnaires, namely the students in the first, third, and fifth row.

IV. RESULT AND DISCUSSION

Based on the empirical model proposed in this study hypothesis testing will be carried out by testing the path coefficient on the structural equation model. Testing is done by looking at the p-value if the value is smaller than 0.05, the relationship between variables is significant. The test results based on the results of model analysis can be seen in table 1.

Table 1. Hypotheses Testing Results

Variabel Independen	Variabel Dependen	Estimate	S.E.	P-Value	Hypotheses findings
CSE	ATT	0.301	.121	.013	Supported
CA	ATT	0.091	.057	.108	Not Supported
PE	ATT	0.497	.092	***	Supported

Based on table 6 above, it is known that computer self-efficacy (CSE) variables directly have a significant effect on attitude (ATT) variables with Sig 0.013 (<0.05). Computer anxiety (CA) variables are directly not significant or influence the attitude variable (ATT) with Sig 0.108 (<0.05). The variable perceived enjoyment (PE) directly has a significant effect on the attitude variable (ATT) with a Sig 0,000 value (<0.05).

52 Computer self-efficacy has a significant effect on the attitude of computer use

The results of this study found that computer self-efficacy variables had a significant effect on attitude use. This proves that the first hypothesis can be tested empirically, so that it can be accepted. This is consistent with the research conducted by Compeau and Higgins (1995), Venkatesh (1996), Venkatesh et al. (2003), Hong et al., (2004), and Handayani (2010). Computer self-efficacy is one of the factors of social theory, namely social cognitive theory which plays an important role in studying individual behavior. Self-efficacy describes students' perceptions of their ability to use computers in the learning process. The higher the confidence of students in using computers, the students will be more positive in using the computer.

Computer anxiety has a significant effect on the attitude of computer use

The results of this study found that computer anxiety variables did not have a significant effect on individual attitudes in using computers. This proves that the second hypothesis cannot be tested empirically, so the second hypothesis is rejected. This study is consistent with previous studies (Venkatesh et al. (2003), and Handayani (2010)). The results of this study support social cognitive theory developed by Bandura (1986). Bandura (1986) argues that environmental and cognitive influences (personal factors) influence individuals in using information technology systems. These anxiety-anxiety can influence and determine a person's attitude in using the computer

22 Perceived enjoyment has a significant effect on the attitude of computer use

The results of this study found that variables perceived enjoyment had a significant effect on individual attitudes in using computers. This proves that the third hypothesis which states that perceived enjoyment has an effect on attitudes can be tested empirically, so that it can be accepted. The influence of the perceived enjoyment and (attitude) of individuals in using computers also supports the Technology Acceptance Model (TAM). TAM

is a model built to analyze the factors that influence acceptance of a technology. TAM is most widely used in research because TAM has a purpose to explain user acceptance of an information system. Pikkariainen et al. (2004) states that comfort means the extent to which individuals carry out activities using a technology that is considered to be pleasing to themselves. The results of this study are in line with the results of research conducted by previous researchers who found that perceived enjoyment had a significant effect on attitudes (Qureshi et al. (2004), Tuke (2004), Lee et al. (2005), Teo et al. (1999), Santoso (2010), and Vincent et al. (2016)). The existence of a positive relationship between perceived enjoyment of attitudes is because if someone is easy to use a particular system, it will feel comfortable with the technology services so that it will affect the attitude and use it more and longer. In this case, SMK. Negeri I Jenepono's students which has the pleasure or pleasure in using computer technology and is more likely to shape attitudes in using it.

V. CONCLUSION

The results of this study indicate that computer self-efficacy has a significant influence on attitude This shows that computer self-efficacy can improve attitude if the perceived ease of use is higher. Computer anxiety is not significant or does not directly affect the attitude variable. Perceived enjoyment has a significant effect on attitude.

The results of this study can give an implication to contribute to the development of science and technology with the Technology Acceptance Model (TAM) and Social Cognitive Theory models which theoretically can provide evidence regarding the factors that influence the attitude of computer users with the perception of ease of use. The results of this study can provide support for the progress of research in the scope of behavioral accounting, especially in terms of measuring student attitudes in using computers. This research can be used as a reference and input for the field of education, especially SMK. Negeri I Jenepono in the Accounting Department in improving the quality of the computer learning process in the future, providing insight for students so as to produce graduates who excel and are able to keep up with technological developments. This can provide a high selling point in the face of competition.

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