Assessing Self-Confidence In Ict Accounting Education

Agung Listiadi

Economic Education Faculty, Universitas Negeri Surabaya, JL. Ketintang, Surabaya-Indonesia
*Corresponding Author:
Email: agunglistiadi@unesa.ac.id

Abstract.

In Indonesia itself, the use of ICT, especially in education, is still lacking. Meanwhile, in facing the globalization era of the 21st century, the use of ICT is a necessity to increase the effectiveness and efficiency of performance, including in the teaching and education process. The purpose of this research is to find out the teacher's perception in education using ICT. To answer the formulation of the problem in this study, a descriptive research method was used. Descriptive research is a research method used to find the widest possible knowledge of the object of research at a certain time. This research method also aims to explain or describe a situation, event, object or person, or anything related to variables that can be explained. For the purpose of data analysis and hypothesis testing by Path Analysis and Sobel tests were used. The research sample used proportional random sampling technique, using path analysis (Path) and sobel test (mediation test). Based on the results and discussion of the study, it was concluded that attitudes interpreted in the context of cognition, affection and conation are able to mediate the relationship between perceived usefulness and self-confidence. The results of the mediation test produce a relationship pattern, namely the perception of usefulness with confidence can be explained either directly or through the mediation of attitudes towards the use of accounting computer applications. For wider interests not only in the field of education, future research can be directed at the use of public information system applications, by adding the dependent variable costs and benefits as well as the independent variable actual use.

Keywords: Perception, Attitude, Confidence, Application and Education.

I.   INTRODUCTION

To grow competence in the field of accounting, it is necessary to have confidence. Self-confidence is an individual's belief in his ability or competence to perform a task (Brown, 2010). Perceptions of ease of use, perceptions of usefulness and accounting mastery on self-confidence with affective towards their use as a mediation on the use of information technology in the form of accounting computer applications are important to study. First, because it involves the competencies that must be mastered by students majoring in accounting in mastering the field of accounting studies with information technology (Suki, 2011), (Volkov, 2007) in the form of accounting computer applications both as a provision in facing competency tests and the world of work (Adebowale, 2009). Second, with this research, it will be known the pattern of student consistency, so that cognitive dissonance can be prevented in education accounting, because in the future students will work in the financial sector, which of course demands consistency in attitude.

Third, self-confidence can influence students in carrying out a task, effort, perseverance, and achievement. Students who have high self-confidence will increase cognitive use. Students who feel capable of mastering a skill or carrying out a task will be better prepared to participate, work hard, be more resilient in the face of adversity, and reach a higher level.This is in line with the curriculum or other equivalent forms which are expected to include life skills education. Life skills education as intended includes personal skills, social skills, academic skills, and vocational skills, having knowledge in their fields and having knowledge. The results of the problem mapping found that there are still limitations in the mastery of information technology and existing facilities. This is where the gap between mission and reality lies. So that is the importance of using computer accounting applications (Marold, 2002) in growing skills in mastering information technology for students majoring in accounting.

Review of the related literature

The accounting profession requires technical accounting skills including verbal and written communication, interpersonal, relationship building and leadership as well as mastery of Information Technology (Ndubisi, 2005), (Olatoye, 2009), (Wilkinson, 1991) and the ability to understand, as well as use the latest technology. become the main skills for the modern accounting profession (Broad, 2011) and (Herath, 2011). The results of Broad's study (Broad, 2011) show that the use of information technology in accordance with the needs of the accounting profession is able to develop and improve information technology skills for accounting graduates. This research makes a significant contribution in the development of accounting education in terms of the use of information technology in order to improve the technical skills of the accounting profession (Broad, 2011), (McCoy, 2001). The results of the Brazel study show that auditors with CAS skills (computer assurance specialists/an application software for auditing) have expertise in assessing and controlling and planning higher substantive tests than auditors without the ability to master CAS (Brazel, 2004). The study conducted by Chang also shows that the use of information technology is able to bring benefits to 4 public accounting firm (The Big Four) besides the use of information technology is able to create efficiency and effectiveness in conducting audits (Chang, 2011) and (Zong Huang Ming, 2010).

Computer application-based education (SPUD) can increase mastery in intermediate accounting, (Bezik, 2000). Hess's (Hess, 2005) research on the integration of spreadsheets into financial accounting teaching, will achieve two goals at once, namely that students are easier to understand financial concepts and become more able to do financial accounting as they take valuable skills in the world. real, (Hess, 2005) and (Grant, 2009). Armed with computer accounting skills, students are expected to be able to make financial reports using computer programs (Ahmed Rafiuddin, 2008).In connection with the use of information technology, especially computer applications, it is known the theory of Technology acceptance model proposed by Davis (Davis, 1989). Based on the theory of Technology acceptance model proposed by Davis (Davis, 1991) perceived usefulness will affect the affective of users of information technology, and this attitude will affect the actual use of users. Meanwhile, attitude according to Bandura's theory of social cognition in Feist (Feist Jess, 2010) is a source of self-confidence. This is confirmed by the tripartite theory of Rosenberg and Hovland (1960) in Azwar (Azwar, 2011) that attitude is always a mediation or intermediary between the perceived object and its response in the form of cognition (belief), affection (emotions) and conation (behavior). It is through the attitude (affection) of the user that according to Bandura (Bandura Albert, 1989) will have an impact on the belief in the extent to which the individual estimates his ability to carry out a task or perform a task required to achieve a certain result.

Empirical research on the acceptance of an information technology conducted by Teo (Teo T, 2007) found that the perception of the usefulness of an information technology is a significant predictor of affective in the use of an information technology (Chuttur, 2009), (Gardner, 2004) and (Porter, 2006). Meanwhile, attitude in the use of information technology is also a significant predictor of self-confidence (Brown, 2010), (Khorrami, 2001), (Abbitt, 2005) and (Torkzadeh, 2006). Another study conducted by (Noiwan, 2005) showed the results that affective toward the use of an information technology is an insignificant predictor of self-confidence (Sam, 2005). The previous research was only limited to examining the relationship between variables, either partially or simultaneously, so it is not known for certain the role of attitude in mediating the relationship between the dependent and independent variables. This creates a research gap that encourages empirical testing of perceptions of ease of use, perceptions of the usefulness of information technology and accounting mastery on self-confidence (Legowo, 2010), (Saade Raafat George, 2009) with affective towards the use of information technology as a mediation on the use of information technology in the form of accounting computer application. In addition, according to Hodges's (Hodges, 2010) empirical research, to be able to operate accounting computer applications requires mastery of accounting.

Theoretical framework of the study

Based on the theory of Technology acceptance model from Davis (Davis, 1989) states a premise that a person's perception of something, will determine the person's attitude, and attitude will affect the actual use of the user. The model is actually adopted from The Theory of Reasoned Action model, namely the theory of

reasoned action developed by Fishbein and Ajzen (Fishbein, 1975). The theory only aims to explain and estimate the user's acceptance of an information system. The technology acceptance model explains the causal relationship between beliefs (of the benefits of an information system and its ease of use) as seen from the actual use of users.Bandura (Bandura Albert, 1986) in the theory of social cognition states that the source of self-confidence is emotional (affection). And this is reinforced by Rosenberg and Hovland in Azwar (Azwar, 2011) who put forward a view of attitude called the Tripartite model theory. It's just that the difference in the Tripartite model theory places the three components, namely affection (emotions), cognition (belief) and conation (behavior) as the first level factor in a hierarchical model. All three are defined separately and then in a higher abstraction form the concept of attitude as the sole factor of a person's attitude towards an object always acts as an intermediary (mediation) between the object and its response in question. Rosenberg and Hovland (1960) put forward the theory of the interaction of components Affective, the three components are aligned and consistent when faced with the same attitude object.

Based on Bandura's (Bandura Albert, 1986) theory of social cognition, self-confidence is rooted in attitude (affection), where in the Tripartite theory of Rosenberg and Hovland's (1960) model attitude consists of components of affection, cognition and conation. Affective also have consistency, meaning that there is a match between the attitude statement put forward and the response to the object of the attitude in question. Consistency can also be shown by the absence of hesitation in acting. The opposite of consistency is inconsistency. According to (Azwar, 2011) the consistency between belief as a cognitive component, feelings as an affective component with behavioral tendencies as a conative component becomes the basis for inferring affective as reflected by the answer to the attitude scale. Azwar's theory (Azwar, 2011) states that if just one of the three components of the attitude are inconsistent with the others, there will be an inconsistency that causes a mechanism for changing affective in such a way that consistency is achieved. According to Azwar (Azwar, 2011) if two cognitive elements that are relevant but inconsistent with each other will cause cognitive dissonance. Furthermore, the attitude according to the Technology acceptance model theory from Davis (Davis, 1989) is influenced by perceptions of usefulness and convenience.

Thus, it is clear that the use of the self-confidence variable replaces the user's actual use variable in the concept of the Technology acceptance model theory based on the theory of social cognition and the Tripartite model theory. The modification of the independent variable and the addition of the dependent variable are suggestions from the results of Davis' research in 1991 (Davis, 1991), so that further research on the Technology acceptance model will further develop the Technology acceptance model theory (Park, 2009). This modification is caused, firstly, in the context of accounting education using accounting computer applications according to Bandura's theory of social cognition (Bandura Albert, 1989) which states that human beliefs about self-confidence affect the form of action they will choose to take, how much effort they will put into this activity. , how long will they last in the face of obstacles and failures. Education is a process of interaction between students and educators and education resources in a education environment. Education is assistance provided by educators so that the process of acquiring knowledge and knowledge, mastering skills and character, and forming affective and beliefs can occur in students. In other words, education is a process to help students learn well. According to Bandura (Bandura Albert, 1989), academic confidence refers to beliefs related to the ability and ability of a student to achieve and complete study tasks with predetermined results and time targets, especially in the field of accounting studies.

Hypotheses of the study

Academic confidence refers to the consideration of how much a person believes about his ability to carry out a number of education activities and his ability to complete education tasks (Muafi, 2010). Academic confidence is a person's belief in the ability to complete academic tasks based on self-awareness about the importance of education, values and expectations for the results to be achieved in education activities (Yong, 2010).

H1 :   There is a direct, significant effect of utility usage on self-confidence

Second, belief in self-confidence according to Bandura (Bandura Albert, 1989) is the essence of humanity. Self-confidence encourages persistence in finding solutions, developing cognitive skills and intrinsic interest in academic material, namely accounting material according to Bandura (Bandura Albert, 1986) and (Myers,

2010)). Third, the weakness of the Technology acceptance model theory lies in its endogenous variables, namely the actual use variables of users which are only limited to accepting the presence of information technology and using it.

H2 :   *Affective intervening utility relationship patterns with confidence*

The technology acceptance model does not look at the suitability of information technology with the characteristics of its users, as well as beliefs about self-competence and behavior that arise from the use of information technology. Fourth, Mann (1969) in Azwar (Azwar, 2011) states that among the aspects of attitude, namely cognitive, affective and conative, it is the affective aspect that is deeply rooted as an attitude component and is the aspect that is most resistant to influences that might change a person's attitude. Fifth, the actual usage variable from the user in the Technology acceptance model is only intended to explain and estimate the user's acceptance of an information system. The technology acceptance model explains the causal relationship between beliefs (of the benefits of an information system and its ease of use) with behavior seen from the actual use of users.

The theory of Technology acceptance model views affective as only giving rise to behavior (conation), whereas according to social cognition theory and tripartite theory the attitude model gives rise to cognition, affection and conation. Therein lies the research gap that arises from the point of view of each theory. This arises because the concept of attitude in the tripartite model theory defines the constructs of cognition, affection and conation as not directly integrated into the conception of attitude (Fishbein, 1975). It is further stated that by looking at just one of the three forms of response, a person's attitude is already known.Empirical research on the acceptance of an information technology conducted by Teo (Teo T, 2007), (Lederer, 2000) and (Maholtra: 1999) found that the perceived usefulness or usefulness of an information technology is a significant predictor of affective towards the use of an information technology. the findings of Porter (Porter, 2006), (Gardner, 2004) and (Chuttur, 2009). Attitude towards the use of information technology is a significant predictor of self-confidence (Brown, 2010), (Khorrami, 2001), (Abbitt, 2005) and (Torkzadeh, 2006). According to (Brown, 2010) the attitude of accepting the presence of the use of information technology will increase the confidence and ability of information technology users.

II.   METHODS

This type of research includes explanative quantitative research. This study has an orientation to explain the Technology acceptance model theory by including the confidence variable to replace the user's actual use variable, because the actual use variable in the Technology acceptance model theory only aims to explain and estimate user acceptance of an information system. The population of this study are students majoring in accounting in Indonesia who are studying accounting computer applications. The target population is students majoring in accounting with computer laboratory facilities, because educational institutions that already have adequate quantity and quality of computer laboratories are absolutely necessary in this study. So that the facilities and infrastructure that support the use of accounting computer application software are not a barrier in this study. The research sample used proportional random sampling technique. The number of samples was 180 respondents. For the purpose of data analysis and hypothesis testing, according to Ghozali (Ghozali, 2012) and Yamane (Yamane, 1967), Path Analysis and Sobel tests were used.

III.   RESULTS AND DISCUSSION

In this study, several related variables will be discussed, namely Perception of the usefulness / usefulness of accounting computer applications and the dependent variable Confidence, using the mediating variable Attitude on the Use of Information Technology. The following is a description of the research variables of the effect of perceived usefulness on self-confidence, using the mediating variable of Attitude on the Use of Computer Accounting Applications. The results of the Sobel test and path analysis were obtained as follows:
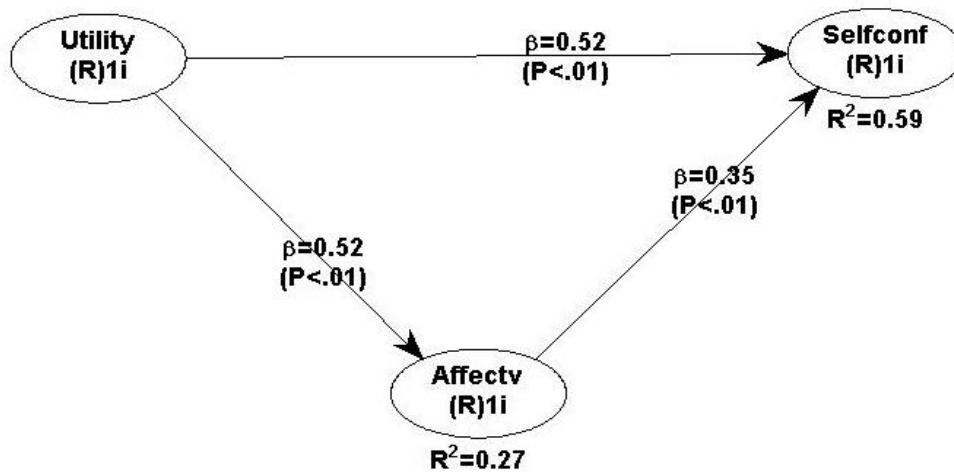
Fig 1. Path analysis results

Perceptions of usefulness/benefit on affective obtained a significance number of P<0.01 with a beta (β) value of 0.52. For the attitude variable towards self-confidence, the statistical results P<0.01 with a beta (β) value of 0.35 were obtained. Meanwhile, the statistical results of the use of self-confidence showed P<0.01 with a beta (β) value of 0.52. Thus the perception of usefulness has a direct influence on affective. Likewise, usefulness is indirectly mediated by affective towards self-confidence. The pattern of mediating affective towards perceived usefulness with confidence is in the form of Partial Mediation, then the value of Direct and Indirect is based on the P value < 0.01 (Ghozali Imam, 2012). The value of P values for correlations can be calculated as follows:

Table 1. P values for correlations

Var	Utility	Affective	Self Confident
Utility	1.000	<0.001	<0.001
Affective	<0.001	1.000	<0.001
Self Confident	<0.001	<0.001	1.000

Based on table 1, it can be explained: Variations in the independent variable, namely perceived usefulness/benefit, were able to explain significantly the variation in the mediator variable (path), namely the attitude towards the use of accounting computer applications for T Statistics P<0.01. Combined loadings and cross-loadings values can be presented in the following table:

Table 2. Combined loadings and cross-loadings

Var	Utility	Affective	Self-confident	SE	P value
Utility	1.000	0.000	0.000	0.073	<0.001
Affective	-0.000	1.000	-0.000	0.062	<0.001
Self confident	0.000	0.000	1.000	0.067	<0.001

Note: P values < 0.05 are desirable for reflective indicators.

Table 2 describes the discriminant validity of the variation in the attitude variable mediator towards the use of accounting computer applications, which is able to explain significantly the variation in the dependent variable (path), namely self-confidence of 0.067. The mediator variable was controlled by the usability path and the attitude path, the relationship between the independent variable perceived usefulness and the dependent variable was significant, namely 0.073 and 0.062.

Table 3. Model fit indices and P values

Model fit	P values
APC=0.463	P<0.001
ARS=0.427	P<0.001
AVIF=1.390	Good if < 5

There are 3 criteria for model fit indices or model suitability, namely Average Path Coefficient (APC), Average R-Square (ARS) and Average Variant Inflation Factor (AVIF). The output APC value is 0.463 with p-value <0.001. The ARS value is 0.427 with a p-value of <0.001 and an AVIF of 1.390 (<5). Model fit indices is a very important measure because it shows the fit of the model with the data and shows the quality of the model under study. The criteria are the p-value of APC and ARS <0.05 and AVIF <5 so that the model fits the data.Perception of Usefulness according to Davis (Davis, 1989),(Davis, 1991), (Teo T, 2007), (Ledereer, 2000) and Maholtra (1999: 5) the definition of perceived usefulness is the interpretation of students majoring in accounting that using accounting computer applications will contribute to gaining knowledge and skills in mastering accounting computer applications. Acceptance of an information technology according to (Teo T, 2007), (Ledereer, 2000) and (Maholtra, 1999) found that the perceived usefulness or usefulness of an information technology is a significant predictor of affective towards the use of an information technology. with the findings of Porter (Porter, 2006), (Gardner, 2004) and (Chuttur, 2009). In accordance with the first indicator, students have a tendency to agree that accounting computer applications are useful in making tasks easier, useful in helping to understand accounting and being able to increase student productivity.

For the second indicator, the tendency of students to agree that accounting computer applications are effective and able to help develop student performance.Attitude as a combination of affective, behavioral, and cognitive reactions to an object (Azwar, 2011). the constructs of cognition, affection, and conation as not integrated directly into the conception of attitude. This view, called the tripartite model proposed by Rosenberg and Hovland (1960) in Azwar (Azwar, 2011), places the three components of affection, cognition, and conation as the first level factor in a hierarchical model. The three are defined separately and then in a higher abstraction form the concept of attitude as the sole factor of a person's attitude towards an object, always acting as an intermediary (mediation) between the object and its response. Attitude to use is conceptualized as an attitude towards the use of the system in the form of acceptance or rejection as a result of when someone uses a technology in their work (Davis, 1991). Students majoring in accounting as a whole have a tendency to agree and accept accounting computer applications in an effort to master information technology in accounting education. The number of respondents who agree that the accounting computer application is easy to use is large. In accordance with the first indicator, students cognitively have a tendency to agree to accept accounting computer applications. For the second indicator, the tendency of students to affectionately agree to accept accounting computer applications. In the third indicator, the students agreed to accept the accounting computer application.

Self-confident

Bandura (Bandura Albert, 1986) through the theory of social cognition suggests about self-confidence. Self-confidence refers to the belief in the extent to which the individual estimates his ability to carry out a task or perform a task required to achieve a certain result (feeling of one's ability to do a task) or believe in one's own competence. Self-confidence in using is defined as an individual's belief or belief in his capability (ability) or competence to use accounting computer applications in fulfilling tasks (Brown, 2010), (Khorrami, 2001) and (Torkzadeh, 2006). In accordance with the first indicator, students have a tendency to agree to have self-confidence to have knowledge in using accounting computer applications. For the second indicator, the tendency of students to have a tendency to agree to have self-confidence will have skills in using accounting computer applications.

Research Hypothesis Testing

The results of the path analysis between perceived usefulness and self-confidence, with mediating affective on accounting computer applications, are as follows: the first research hypothesis which reads: Perceptions of the usefulness/usability of accounting computer applications affect affective towards the use of accounting computer applications. It can be concluded that affective toward the use of accounting computer applications are influenced by perceptions of usefulness. The second research hypothesis reads: Affective towards the use of accounting computer applications affect self-confidence to be accepted. It can be concluded that self-confidence is influenced by affective towards the use of accounting computer applications. The third research hypothesis reads: Affective towards the use of accounting computer

applications will mediate the effect of perceived ease of use on self-confidence, accepted. Due to the pattern of the relationship between the dependent variable and the independent variable can be direct or indirect (through mediating variables), then partial mediation occurs.

Discussion

Based on the results of data processing through path analysis, the perceived usefulness of accounting computer applications owned by students majoring in accounting in Surabaya has an influence on affective towards the use of accounting computer applications. So the findings in this study are the perceptions of students majoring in accounting who agree that accounting computer applications have more dominant uses/benefits so that it has a positive effect on affective towards accepting the use of accounting computer applications. This means that the more useful/beneficial accounting computer applications are according to the perceptions of students majoring in accounting, the greater the user acceptance, namely students majoring in accounting. Thus, it is proven and confirmed that Davis' Technology Acceptance Model theory is that the more useful an information technology is in helping a person or individual in improving their performance, the greater the acceptance of a person or individual towards information technology (Davis, 1989). According to Davis, perceived usefulness has a positive effect on affective towards the use of information technology. The findings indicate that the perception of the usefulness of accounting computer applications has a positive effect on affective towards the use of accounting computer applications among students majoring in accounting in Surabaya. In the research of Davis (Davis, 1991) added variables of influence of social processes and cognitive processes as variables that affect perceptions of usefulness.Based on the results of data processing through path analysis, the attitude towards the use of accounting computer applications has an influence on self-confidence. Attitude according to the tripartite model theory is defined as a construct of cognition, affection, and conation as not integrated directly into the conception of attitude.This view, called the tripartite model proposed by Rosenberg and Hovland (1960) in Azwar (Azwar, 2011), places the three components of affection, cognition, and conation as the first level factor in a hierarchical model.

All three are defined separately and then in a higher abstraction form the concept of attitude. Bandura (Bandura Albert, 1986) suggests self-confidence in his theory of social cognition, Bandura's theory of self-confidence states that there are important sources used by individuals in forming self-confidence, one of which is the physiological and emotional state, where anxiety and stress that occur in a person when doing tasks often occur. interpreted as a failure. So the findings in the study are the affective of students majoring in accounting who agree to accept accounting computer applications are more dominant so that it has a positive effect on self-confidence will have knowledge and skills in using accounting computer applications. This means that the more students accept the presence of accounting computer applications in education, the more confidence they will have in using computer accounting applications. Thus, it is proven and confirmed by Bandura's theory of efficacy (Bandura Albert, 1986) which states that there are important sources used by individuals in forming self-confidence, one of which is the physiological and emotional state (attitude/affection), and the results of this study also strengthen the findings which state, attitude towards the use of information technology is a significant predictor of self-confidence (Brown, 2010), (Khorrami, 2001), (Abbitt, 2005) and (Torkzadeh, 2006). According to (Brown, 2010) the attitude of accepting the presence of the use of information technology will increase the confidence and ability of information technology users. Special training in using Accounting Information System software is able to reduce anxiety in using computers and will improve the quality of education.Furthermore, the findings in the study also show that the attitude of students majoring in accounting who agrees to accept accounting computer applications is more dominant so that it has a positive effect on self-confidence will have knowledge and skills in using accounting computer applications.

This means that the more students accept the presence of accounting computer applications in education, the more confidence they will have in using computer accounting applications. So the easier it is for accounting computer applications to be used, according to the perception of students majoring in accounting, students are increasingly accepting of the use of accounting computer applications so that the more self-confidence (confident) will grow, they will have knowledge and skills in using accounting

computer applications.These findings confirm the theory of Davis (Davis, 1991) in the Technology Acceptance Model theory using affective to mediate perceived usefulness and perceived ease of use of information technology on the actual use of information technology. And strengthen the results of research (Teo T, 2007), (Ledereer, 2000) and (Maholtra, 1999) which found that the perception of the ease of use of an information technology is a significant predictor of affective toward the use (Attitude Toward Using) an information technology. It also supports the findings (Brown, 2010), (Khorrami, 2001), (Abbitt, 2005) and (Torkzadeh, 2006) which empirically found that affective toward the use of information technology are significant predictors of self-confidence. The emergence of a full pattern of attitude mediation occurs because of a positive perception of the ease of use of accounting computer applications in accounting education, able to strengthen / increase students' positive affective towards accepting the presence of accounting computer applications.

Here students' perceptions of the ease of use of accounting computer applications are consistent with students' affective towards acceptance of accounting computer applications, as well as students' positive affective consistent with self-confidence.Based on the results of data processing through path analysis and Sobel test, the attitude towards the use of accounting computer applications is able to partially mediate the effect of perceived usefulness/usability on self-confidence. This means that the perception of the usefulness of using accounting computer applications can directly affect students' self-confidence, and perceptions of usefulness affect students' affective towards the use of accounting computer applications, then students' affective towards the use of accounting computer applications affect the emergence of students' self-confidence.So the attitude towards the use of accounting computer applications in mediating the effect of perceived usefulness on self-confidence based on the five mappings above has a partial pattern of mediation. According to Azwar (Azwar, 2011) attitude is nothing but a consistency of individual responses or as a probability of repeating the same behavior in similar situations. Although affective determine a lot how individuals act, affective and actual actions are often very different. According to Azwar (Azwar, 2011) this is because real action is not only determined by attitude alone, but by other external factors. In addition, for one type of action, there are many relevant attitude patterns. Because the disharmony of affective is more a matter of individual orientation to the existing situation. Affective also have consistency, meaning that there is a match between the attitude statement put forward and the response to the object of the attitude in question. Consistency can also be shown by the absence of hesitation in acting. The opposite of consistency is inconsistency.

These findings confirm the theory of Davis (Davis, 1991) in the Technology Acceptance Model theory using affective to mediate perceived usefulness and perceived ease of use of information technology on the actual use of information technology. And strengthen the results of research (Teo T, 2007), (Ledereer, 2000) and (Maholtra, 1999) which found that the perception of the ease of use of an information technology is a significant predictor of affective toward the use (Attitude Toward Using) an information technology. It also supports the findings (Brown, 2010), (Khorrami, 2001), (Abbitt, 2005) and (Torkzadeh, 2006) which empirically found that affective toward the use of information technology are significant predictors of self-confidence. The first difference that arises with the Technology Acceptance Model theory is in the independent variables.

IV.   CONCLUSION

The theoretical implications of the results of research conducted consistently show the existence of a model construction that is built through a mediating pattern of affective towards the use of accounting computer applications. The theoretical implications of this research are related to the theory of Technology Acceptance Model, tripartite model and social cognition. So far, in the Technology Acceptance Model theory, affective are only interpreted by conation, but in this study affective include cognition, affection and conation. The next theoretical implication is about self-confidence in social cognition theory, according to Bandura (Bandura Albert, 1986) self-confidence is influenced by attitude, but in this study self-confidence can be directly influenced by perceived usefulness. The practical implication, especially for organizers and implementers of accounting computer application education, is that the role of attitude in mediating

perceptions of ease of use, usefulness and mastery of accounting with confidence has expanded its meaning. Attitude is not only cognition, but includes affection and conation, this expansion of meaning needs to be understood by organizers and implementers of accounting computer application education. In addition, the next practical implication is that the organizers and implementers of accounting computer application education need to know the consistency of students in education by using an application software. For a wider interest not only in the field of education alone, future research can be directed at the use of public information system applications, by adding the dependent variables of costs and benefits as well as the dependent variable of actual use. This is to evaluate the effectiveness and efficiency of public information system applications. So that it can be used to consider whether the application of public information systems is still feasible to use.

V.   ACKNOWLEDGMENTS

REFERENCES
[1]   Abbitt, J. T. (2005). Identifying influences on attitudes and self-Self confidenty beliefs towards technology integration among pre-service educators. *Electronic Journal for the Integration of Technology in Education*, *6*(1), 28–42.
[2]   Adebowale, O. F. A. (2009). Correlates of Computer Attitude among Secondary School Students in Lagos State. *Nigeria International Journal of Computing and ICT Research, (Online)*, *3*(2), 20–30.
[3]   Ahmed Rafiuddin. (2008).Spreadsheet software as a teaching and education tool:perspectives from an.undergraduate financial modelling subject. *Review of Higher Education and Self Education, 1*(1), 54–75.
[4]   Azwar Saifuddin. (2011). *Human Attitude Theory and Its Measurement* (1st ed.). Student Library.
[5]   Bandura Albert. (1986). Self confidenty Mechanism in Human Agency. *American Psychologist*, *37*(2), 1–27.
[6]   Bandura Albert. (1989). Social Cognitive Theory. *American Psychologist*, *6*(1), 1–60.
[7]   Bezik, M. H. (2000). SPUD's - A Computer-assisted Interactive Project for Utility in Intermediate Accounting Courses. *Accounting Educator: Courses, Cases & Teaching EJournal*, *5*(1).
[8]   Brazel, Joseph. F. (2004). The Effects of Computer Assurance Specialist Competence and Auditor AIS Expertise on Auditor Planning Judgments . *Journal of Accounting Research* , *3*(1), 13–26.
[9]   Broad, M. (2011). Information Technology Skills Development for Accounting Graduates: Intervening Conditions. *International Education Studies*, *4*(2), 105–111.
[10]   Brown Ulysses, J. , I. (2010). The effects of students' knowledge and attitude on the classroom performance. *Research in Higher Education Journal* , *8*(1), 1–10.
[11]   Chang, H. (2011). Productivity Growth in the Public Accounting Industry: The Roles of Information Technology and Human Capital. *A Journal of Practice &Theory American Accounting Association*, *30*(1).
[12]   Chuttur, M. (2009). *Sprouts. Working Papers on Information Systems* (Association for Information Systems).
[13]   Davis,F.D.(1989).Perceived Utilityfulness, Perceived Ease Of Utility, And Utilityr Accep. *MIS Quarterly*, *13*(3).
[14]   Davis, F. D. (1991). Utility Acceptance of Information Technology : System characteristic, Utilityr perceptions and Behavioral Impacts. *MIS Quarterly*, *27*(3).
[15]   Feist Jess. (2010). *Theories of Personality*. Mc Graw Hill.
[16]   Fishbein, M. , & A. I. (1975). *Belief, Attitude, Intention and Behavior : An Introduction to Theory and Research*. Addison weasley.
[17]   Gardner Christina. (2004). *Proceedings of the 37th Hawaii International Conference on System Sciences*.
[18]   Ghozali Imam, L. H. (2012). *Partial Least Square : Concepts, techniques and applications*. Publishing Agency of Diponegoro University.
[19]   Grant, D. M. (2009). A Comparison of Student Perceptions of their Computer Skills to their Actual Abilities. *Journal of Information Technology Education*, *8*(1), 141–160.
[20]   Herath, H. S. B. (2011). Cybersecurity: An Emerging Area For Collaborative Post-Modern Management Accounting. *Cost Management Journal,* *25*(1).
[21]   Hess, K. (2005). Spreadsheet-based Modeling for Teaching Finance and Accounting Courses IT Education Materials: An Educational Resource. *SSRN Electronic Journal* , *16*(5).

[22] Hodges Timothy Daniels. (2010). *An Experimental Study of the Impact of Psychological Capital on Performance, Engagement, and the Contagion Effect*. University of Nebraska, Lincoln, NE, USA.

[23] Khorrami, O. (2001). Researching computer self-Self confidenty. *International Education Journal*, *2*(4),17–25.

[24] Ledereer Albert. (2000). The technology acceptance model and the World Wide Web. *Decision Support Systems Journal*, *29*(3).

[25] Legowo Vidya Agustina. (2010). Correlation Between Self Self confidenty and Perception of Leadhership Transformational style with Job Participation on The Employes. *Journal of Psikohumanika*, *3*(1), 1–13.

[26] Maholtra Yogesh. (1999). Extending the Technology Acceptance Model to Account for Social Influence:Theoretical Bases and Empirical Validation. *Proceedings of the 32nd Annual Hawaii International Conference on Systems Sciences*.

[27] Marold, K. A. (2002). The 21st Century Education Model: Electronic Tutelage Realized Computer Competencies for the 21stt Century Information Systems Educator. *Journal of Information Technology Education*, *1*(2), 113–123.

[28] McCoy, R. W. (2001). Computer Competencies for the 21st Century Information Systems Educator. *Information Technology, Education, and Performance Journal*, *19*(2), 21–35.

[29] Muafi. (2010). The Role of Life Skills Training on Self-Self confidenty, Self Esteem, Life Interest, and Role Behavior for Unemployed Youth. *Global Journal of Management and Business Research*, *10*(1), 132–149.

[30] Myers David. (2010). *Social Psikology*. Mc Graw Hill.

[31] Ndubisi, N. O. (2005). Effect Of Perception and Personal Traits On Computer Technology Adoption By Women Entrepreneurs In Malaysia. *Journal of Asia Entrepreneurship and Sustainability*, 1–1.

[32] Noiwan, J. (2005). Computer Attitude and Computer Self-Self confidenty: A Case Study of Thai Undergraduate Students. *HCI International Conference of Human Computer Interaction*.

[33] Olatoye, R. A. (2009). Influence of computer anxiety and knowledge on computer utilization. *Electronic Journal of Research in Educational Psychology*, *7*(3), 1269–1288.

[34] Park, S. Y. (2009). An Analysis of the Technology Acceptance Model in Understanding University Students' Behavioral Intention to Utility e-Education. *Educational Technology & Society Journal*, 12–13.

[35] Porter Constance Elise. (2006). Using the technology acceptance model to explain how attitudes determine Internet usage: The role of perceived access barriers and demographics. *Journal of Business Research*, *1*(1).

[36] Saade Raafat George. (2009). Computer Anxiety in E-Education: The Effect of Computer Self-Self confidenty. *Journal of Information Technology Education*, *8*(1), 177–191.

[37] Sam, H. K. O. A. E. A.,& N.Z.S.(2005).Computer Self-Self confidenty, Computer Anxiety, and Attitudes toward the Internet: A Study among Undergraduates in Unimas. *Educational Technology & Society*, *8*(4), 205–219.

[38] Suki Norazah Mohd. (2011). Factors Affecting Third Generation (3G) Mobile Service Acceptance: Evidence from Malaysia. *Journal of Internet Banking and Commerce*, *16*(1), 1–12.

[39] Teo T. (2007). Understanding pre-service teachers' computer attitudes: applying and extending the technology acceptance model. *Journal of Computer Assisted Education*, *24*(1), 128–143.

[40] Torkzadeh, G. (2006). A contingency model of computer and Internet self-Self confidenty. *Information & Management Journal*, *43*(4).

[41] Volkov, D. and G. T. (2007). Intangible Assets: Importance in the Knowledge-Based Economy and the Role in Value Creation of a Company. *The Electronic Journal of Knowledge Management*, *5*(4), 539–550.

[42] Wilkinson, J. (1991). *Information Systems and Accounting*. Binarupa Literacy .

[43] Yamane, T. (1967). *Statistics An Introductory Analysis 2 nd edition*. Harper Publisher .

[44] Yong Fung Lan. (2010). A Study on the Self-Self confidenty and Expectancy for Success of Pre-University Students. *European Journal of Social Sciences*, *13*(4), 514–524.

[45] Zong Huang Ming. (2010). Asian Social Science An Empirical Study on Primary Teachers. *Journal of Information Technology*, *6*(5), 40–50.