self efficacy in accounting computer aplication

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Self Efficacy in Accounting Computer Aplication

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Abstract: The development of information technology has made progress, where information technology is needed to help facilitate the work, especially in the accounting profession. The studies carried out previously about the relationship between perception, mastering accounting, attitude and self-efficacy are limited only examine the relationship between variables either partially or simultaneously only. This study uses a quantitative research design explanatif. The target population is vocational students majoring in accounting. Results and findings of the study were able to explain, reinforce and confirm the perceived ease of use, perceived usefulness and accounting competence of the self-efficacy mediated by attitudes toward the use of computer applications of accounting (myob). These three variables: perceived ease of use, perceived usefulness and accounting competence confirmed predictors for attitudes towards the use of computer applications of accounting (myob). Whereas the attitude itself confirmed predictors for self-efficacy.

Key word: Perception, attitude to ward, self efficacy in myob

INTRODUCTION

In the accounting profession demanded their technical skills of accounting include verbal and written communication, interpersonal, relationship building and leadership and competence of Information Technology (IT) and the ability to understand, as well as using the latest technology into key skills for professional accountants modern (Broad: 2011) and (Herath: 2011). IT skills development in accounting education have progressed from many parties, including professional, educational institutions and educators worldwide accounting. The study Broad (2011) showed that the use of IT in accordance with the needs of the accounting profession is able to develop and improve the ability of IT to accounting graduates. This study makes a significant contribution in the development of accounting education in the use of IT in order to improve the technical skills of the accounting profession (Broad: 2011). The results of the study Brazel showed that the auditors with expertise CAS (Computer assurance specialists) have expertise in assessing and controlling as well as the planned substantive tests were higher than auditors without having the ability to master CAS (Brazel: 2004). Study conducted Chang also pointed out that the use of IT can bring benefits for 4 public accounting firm (The Big Four) in addition to the use of IT is able to create efficiency and effectiveness in conducting the audit (Chang: 2011) and (Zong: 2010).

In education, the presence of information technology such as computers open up a new era in the learning process (Marold: 2002). Competence in teaching computer literacy required in the 21st century (Mc Coy: 2001).

World Education Vocational High School in particular in the fields of Business and Management began intensifying accounting computer lab with several software applications that will be encountered when working in the real business world (Subowo: 2009). The ability of information technology incorporates a variety of text, sound, image numerically, animation (motion picture), and video, in a digital software, has the ability to become an alternative interactive teaching and learning tools. The development of science and technology to the learning process is enriched learning resources. Computers used in teaching because it gives the advantage of the ability of computers to interact individually with students, (Sutarno: 2010) (Munadi: 2008), (Job: 2007) and (Dewantik: 2005). Thus the importance of using MYOB accounting computer applications in growing competence of skills in information technology for vocational students majoring in accounting. In addition to providing supplies operate the information technology skills to students in undergoing on the job training (OJT). MYOB accounting computer applications as well as a provision for students when it has passed in the world of work.

REVIEW OF THEORY

Perception of expediency (perceived usefulness) shows how much students have the belief that using MYOB accounting computer applications will increase the performance of its performance. While the perception of ease of use (perceived ease of use) shows how much confidence the students to use a system that required no meaningful effort or complicated. Because basically the users do not like spending a lot of time to learn how to work the computer application system. Subroto (2015) says, perception of expediency and the perception of ease of use will affect users in making decisions the use of attitude (attitude toward using) that reject or accept the MYOB accounting computer applications. Self-efficacy is the belief people believe in the competence of self, this tendency is influenced by the attitude of users (attitude toward using) and this will have an impact on students' beliefs extent to estimate the ability of him in performing a task or perform a task necessary to achieve a specific outcome (self-efficacy).

Rosenberg and Hovland (1980) put forward the views of the attitudes of the so-called Tripartite models. Tripartite model of placing three components affect, cognition and conative as a factor the first step in a hierarchical model. All three are defined separately and then in a higher abstraction, form the attitude as a single factor second level. Azwar (2011) put forward the theory of the interaction of the components of attitude, all three components are aligned and consistent when confronted with the same attitude object. Soejoto (2015) says, if any one of the three components of attitude is not consistent with the others, there will be a lack of unconformity that cause an attitude change mechanism. In view of the Tripartite model of a person's attitude toward an object has always served as an intermediary (mediation) between the object and the response is concerned. According Sobur (2010) a person acting in connection with the perception of the good or the bad that has been formed. Circle perception was not perfect before causing an action. This action can be hidden and could also open. Hidden action in the form of attitude formation.Sarwono (2010) defines perception as the ability to discriminate, categorize, focus on an object that is then interpreted. Responses were classified into three kinds, namely cognitive responses (statement of what is believed to be), the response affective (emotional statement) and response connative (statement regarding the behavior). Meanwhile in Social Cognition Theory Bandura according to Feist (2010) claims that human beings have and use cognitive capacity, cognitive factors associated with the belief that they are capable or not capable of doing a for achieving the desired in a given situation is called self-efficacy.

The cognitive component, Subroto (2015) says is an aspect of attitude with respect to the individual assessment of the object or subject. The information entered into the human brain, through a process of analysis, synthesis, and evaluation will generate new value to be accommodated or assimilated with existing knowledge in the human brain. Value - the new value is believed to be true, good, beautiful, and so on, will ultimately affect the emotional (affective response) and behavior (conative response) of the individual attitudes. Therefore, affective responses are described as feeling (emotion) individual to the object or subject, which is in line with the results of assessment. According Soejoto (2015) says average response conative tendency to act or behave with regard

to the individual's desire to act in accordance with her wishes. Attitudes towards an object or subject can be positive or negative. Attitude visible manifestation of responses a person whether he accepts or refuses, to agree or disagree with the object or subject. According Sarwono (2010) the formation of attitude does not just happen, but through a process, the individual can not capture the entire stimulus from the outside through the senses (eyes, ears, etc.) to be grouped, distinguished, focused and subsequently construed or interpreted to be a perception, therefore, individuals should choose the stimuli which will be approached and which should be shunned. Because of this it must select the next individual compose a positive attitude towards the case and formed a negative attitude toward other things.

Empirical research on the acceptance of a teknogi information by Davis (1989), Teo (2007) and (Dash: 2011) found that the perception of the ease of use of an information technology a significant predictor for attitudes towards the use (Attitude Toward Using) a technology information this is in line with the findings Jabri (1992), Nicolidau (2001) and Deniz (2007).Research on the acceptance of a teknogi information by Davis (1989), Teo (2007) and (Dash: 2011) found that the perception of usefulness or usefulness (Perceived usefulnes) of an information technology a significant predictor for attitudes towards the use (Attitude Toward Using) an information technology which is in line with the findings of Jabri (1992), Nicolidau (2001) and Deniz (2007).

Attitudes toward the use (Attitude Toward Using) an information technology a significant predictor for self efficacy (Brown: 2010), (Khorrami: 2001), (Abbitt: 2005) and (torkzadeh: 2006). According to Brown (2010) accepting the presence of the use of information technology will increase the confidence and the ability of users of information technology.

METHOD

This study is an explanatory quantitative research. This study has an orientation to explain the theory of Self efficacy with a view from the perspective of theory Tripartite models, because in the context of the application of information technology in the learning does not just accept the presence of information technology, but more important is to try to find confidence competencies or skills in using information technology in completing tasks. This study us 208 respondents vocational students in accounting. Based on the design of the study has been prepared, the analysis of statistical data used in this research is to use a sequential manner to implement Path Analysis and sobel model test.

RESULT

The first hypothesis testing was intended to determine the influence of independent variables consisting of Perceived Ease, Perceived Usefulness, AccountingCompetence of the Efficacy of Self through mediation stance on the use of computer applications of accounting. Testing the hypothesis that both intended to determine the pattern of mediation Attitudes toward the use of computer applications of accounting in mediating between the independent variables consisting of Perceived Ease, Perceived Usefulness, Accounting Competence of the Self Efficacy. In this case the test was used Path Analysis (Path Analysis) and Sobel test. To determine whether the results of the analysis of significant Line, then Ho rejected, whereas if the result is not significant then Hi rejected. Here are the results of path analysis:

The influence of perceived ease of use of computer applications of accounting (MYOB) Attitudes toward the use of computer applications of accounting.

Based on the results of data processing through path analysis, the perception of vocational students majoring in accounting in Indonesian will be ease of use accounting computer applications have an influence on the attitudes on the use of computer applications of accounting (myob). The easier the information technology used, the greater the acceptance of an individual or individuals to the presence of information technology in helping to improve performance (1989: 320 and 1991: 482). Empirical research on the acceptance of a information technology

Tabel 4.12
Path Coefficients (Mean, STDEV, T-Values)

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	Standard Error (STERR)	T Statistics (|O/STERR|)
Acc comp -> Efficacy	0,043300	0,045238	0,039672	0,039672	1,091445
Acc comp ->attitude	-0,102576	-0,097557	0,049112	0,049112	2,088623
Perceived easy ->Efikasi	0,404514	0,409346	0,060376	0,060376	6,699857
Perceived use -> Attitude	0,441125	0,438886	0,076577	0,076577	5,760515
Perceived easy ->Efficacy	0,087347	0,088436	0,067503	0,067503	1,293970
Perceived easy ->Attitude	0,223855	0,224417	0,069214	0,069214	3,234252
Attitude ->Eficacy	0,430102	0,421839	0,066850	0,066850	6,433804

by (Teo: 2007: 136), Lederer (2000: 280), Subroto: 2015) and (Maholtra, 1999: 8) found that the perception of the ease of use of an information technology a significant predictor for attitudes towards the use (Attitude Toward Using) an information technology this is in line with the findings of Porter (2006: 1003), Gardner (2004: 8) and Chuttur (2007: 10).

Accounting computer applications (myob) provides integrated functions and automatically, so just click on the command that is then run its program. However, if the comparison is made in the extreme between the number of students who agree with that disagree visible when students agreed amount is greater than the students who did not agree in perceiving the computer applications of accounting (myob) is easy to use, then obviously the more dominant perception agree ease of use accounting computer applications (myob). So the findings in the study is the perception of vocational students majoring in accounting agreed that accounting computer applications (myob) is easy to use is more dominant that the positive effect on the acceptance of the use of computer applications of accounting (myob). This means easier accounting computer applications (myob) used according to the perception of vocational students majoring in accounting, the greater the acceptance of users that vocational students majoring in accounting.

Thus the easier the information technology used, the greater the acceptance of a person or individual against tcteknologi existence of such information, in the study of information technology in question is a computer application of accounting (myob). Attitudes on the use of information technology acceptance form (positive) or rejection (negative) impact on the information technology (Davis, 1989: 479). According to Davis the key barrier to acceptance of the use of a technology by the user is a lack familieran / familiar in running an application (Davis 1991: 484). Lack familieran in use can complicate the application user (user) using an application. Thus increasingly familiar / user familiar with an application, it will be easier to use and more positive user acceptance of the user to the application. The study also supports / strengthen the research findings of Teo (2007), (Lederer: 2000) and (Maholtra: 1999). According to the research results Teo (2007: 136) on the use of computers by teachers in Singapore acquired reality, teachers are using computers when they know how to use. According to the teachers, the perception of easy to use it if they knew how to use a computer.

The teachers in Singapore looked at the computer will be in vain if they do not know how to use. According to Teo perceived ease of use has a positive relationship with attitudes towards the use. Attitudes toward acceptance influenced by the ease of using the devices contained in the computer. Meanwhile Lederer (2007: 277) doing research on American workers who use the web-site, found that ease of use is more emphasis on the ease of understanding a technology (web-site). Easy to understand a technology (web-site) the emergence of the frequencies in use of technology (web-site) is. The more often the frequency of visits to the web-site will further facilitate the use of web-site. And the findings Lederer (2007: 280) confirms, that the perceived ease of use of

web-site significant predictors for attitudes towards the use of web-site. Other researchers are Maholtra (1999: 8) examined the medical workers in the US who use the software MS-exchange, states perceived ease of use has a positive influence on the attitudes on the use of MS-exchange applications.

Perceptions of students will be the ease of use of computer applications of accounting (myob) formed when they interact with myob during the learning process. Accounting majors for vocational students learn accounting computer applications become more meaningful for students to experience for themselves what is learned is not just know from the testimony of teachers alone, especially when he learned related to computer applications. Vocational students majoring accounting in Indonesian are already accustomed to using computers not only at school, but outside of their school does also use it for various purposes.

To learn computer application is not enough simply explained, but it should be practiced. Learning accounting using an application program does not only target oriented competence of the material (material oriented) but also required the competence of information technology. Characteristics of accounting procedural lessons ie one stage it was touch and the condition for working on the next stage. For example, the material basis of accounting equation that relates and the condition for working on common journal material or any material financial statements. Therefore, learners (students) are required to be able to master each stage in the material accounting in order to learn all the accounting subject matter thoroughly. It is necessary to be able to provide the skills or knowledge of students accounting, comprehensively and continuously on while studying accounting applications computer (myob).

Influence the perception of the usefulness / benefit accounting computer applications (MYOB) Attitudes toward the use of computer applications of accounting. Based on the results of data processing through path analysis, the perception of usefulness / utility accounting computer applications owned by vocational students majoring in accounting in Indonesian has an influence on attitudes on the use of computer applications of accounting (myob). Theoretically the more useful an information technology to help an individual or individuals to improve their performance, the greater the acceptance of a person or people to the information technology (Davis, 1989: 320 and 1991: 482). According to research on the usefulness of the information technology proposed by Teo (2007), Lederer (2000) and Maholtra (1999) that increase usability positively associated with attitudes toward a use of information technology. According to Davis (1989: 320), Teo (2007: 130), Lederer (2000: 270) and Maholtra (1999: 5) definition of the perception of usefulness is the degree to which an individual believes that using the system will contribute to achieve certain goals. Where Attitude Toward Using conceptualized as an attitude towards the use of information technology in the form of acceptance or rejection as a result of when someone uses a technology in its work (Davis, 1991: 479). Thus the definition of usefulness (usefulness) as a level where a person believes that the use of a particular subject will be able to improve the work performance of the person. Based on these definitions can be interpreted that the expediency of the use of computers can improve performance, work performance of people who use it.

So when associated between the findings of the perception of usefulness / benefit accounting computer applications vocational students majoring in accounting in Indonesian, with the findings of attitude towards the use of computer applications of accounting (myob) vocational students majoring in accounting in Indonesian positive effect. So the findings in the study is the perception of vocational students majoring in accounting agreed that accounting computer applications (myob) usability / usefulness is dominant so a positive influence on the attitude of accepting the use of computer applications of accounting (myob). This means the more useful / helpful accounting computer applications (myob) according to the perception of vocational students majoring in accounting, the greater the acceptance of users that vocational students majoring in accounting. Thus is the more useful an information technology to help an individual or individuals to improve their performance, the greater the acceptance of a person or people to the information technology (1989: 320 and 1991: 482). According to Davis, the perception of the usefulness of a positive influence on the attitude of the use of information technology.

Research Teo (2007: 136) confirms the theory of Davis, perceived usefulness significant effect on the attitude of the use of computers. Perception of the usefulness of computers for prospective teachers (pre-service teacher) in Singapore is affected by virtue of computer technology by the time they join a student at the Institution. The Singapore Government has designed a policy of use of IT in the education system. The Government will facilitate teachers to use computers in teaching and learning. This makes the use of computers to support their work as teachers. Lederer (2000: 277) confirms the theory of Davis, perceived usefulness is formed from quality of information produced by the web-site. Web-site would be useful to have information that is accurate, complete, timely and relevant (Lederer, 2000: 271). Web-site that has quality information useful for the wearer, so that the perception of the usefulness of web-site significant predictors for attitudes towards the use of web-site. Maholtra (1999: 8) states perceived usefulness has a positive influence on the attitude of the use of the software MS-exchange. Research on the perception of the usefulness of accounting computer applications (myob) attitude towards the use of computer applications of accounting in vocational students majoring in accounting in Indonesian strengthen the theory of Davis (1989 and 1991) as well as the results of research Lederer (2007) and Maholtra (1999). Findings indicated a perception of the usefulness of accounting computer applications (myob) positive influence on the attitudes on the use of computer applications of accounting (myob) among vocational students majoring in accounting in Indonesian.

Perception of the usefulness of the accounting computer software application (myob) is closely related to the perceived benefits by vocational students majoring in accounting as user / user. Accounting computer software application (myob) has long been developed and continually release issued improvements to myob. So that the management of information using software myob quite reliable. Throughout the setup is done has been done properly, accounting computer applications (myob) can be useful to issue a report that can be relied upon. Job Function and Category that can be used for project management and departmentalisasi, so the benefits are management reports per project or per department that is useful for management to determine the performance and as the basis for corrective measures to be carried out.

Effect of accounting competence of the attitude on the use of computer applications of accounting. Based on the results of data processing through path analysis, the competence of accounting has an influence on attitudes on the use of computer applications of accounting (myob). Accounting contains the dimensions of the processes and activities that require a study to learn. A form of learning a knowledge Accounting is known for competence. In terms of dimensions accounting process, an act of identification, measurement and communication of opinions and decisions that are economically required by the user. Accounting is a process record, classify, summarize, process and present data, transactions and events related to finance that can be used by people who use it easily understandable for making a decision as well as other destinations.

Based on the theory of accounting information system of Maharsi (2000) suggest Development of information technology in accounting information systems requires knowledge and technical capabilities in the field of accounting. Applied information technology should be acceptable, meaning that it can be accepted by all the people who will use it. If the technological development is not acceptable, then it can cause unexpected behavior such as resistance to change (resistance to change). Results of research Ahmed (2008: 8) in line with the theory Maharsi, to use MS-Excel with financial programs necessary prerequisite knowledge of financial accounting and management accounting. Students (undergraduate) with a competence of financial accounting and management accounting operate more smoothly in MS-excel with financial program (Ahmed, 2008: 10-13), this is because competence of concepts can help to understand the design of programs included in the MS-Excel containing capital budgeting, budgeted cash flows, and the budgeted income statement.

Thus the findings of the research is the competence of accounting vocational students majoring in accounting above its minimum completeness criteria (high) is more dominant that the positive effect on the acceptance of the use of computer applications of accounting (myob). This means that the higher the competence of accounting vocational students majoring in accounting, the greater the acceptance of users that vocational students majoring

in accounting. Therefore it is proven and confirmed theories of accounting information system of Maharsi (2000) as well as strengthen the findings Ahmed ((2008) which states Development of information technology in accounting information systems requires knowledge and technical ability in accounting, information technology applied should be acceptable, meaning it can be accepted by all the people who will use it. Besides competence of financial accounting and management accounting makes the user more smoothly in operating MS-excel with financial program (Ahmed, 2008: 10-13).

Accounting is a joint activity analysis, recording, and interpreting summaries financial transactions; which aims to provide financial information that is complete and accurate in appropriate form and in good time. Accounting is not just a technical procedure that should be remembered, but rather a way to understand the behavior of financial management and as a tool for evaluating the behavior of financial management. Accounting computer applications (myob) is a form of information technology that is part of a form of accounting information systems. To be able to use a computer application, especially information technology to master accounting accounting. It is intended to let users be more acceptable or not accept the presence of information technology in the form of accounting computer applications (myob). Increasingly master accounting concepts will be more easy to operate computer accounting application (myob).

Attitudes influence on the use of computer applications of accounting to Self Efficacy.Based on the results of data processing through path analysis, the attitude on the use of computer applications of accounting (myob) has the effect of self-efficacy tehadap. Attitude according tripartite theory is defined as a construct models of cognitive, affective, and conatif as not integrated directly into the conception of attitude. This view, called tripartite model proposed by Rosenberg and Hovland (1960 in Azwar: 2011), put these three components affect, cognition, and conatif as a factor the first step in a hierarchical model. All three are defined separately and then in a higher abstraction form the concept of attitude. Bandura (1986) suggested efficacy in the theory of cognition social, theory of self-efficacy Bandura states there is an important resource that individuals in the form of self efficacy, one of them is Physiological and emotional state, where anxiety and stress that occurs in a person when doing a task often interpreted as a failure.

In general, a person will tend to expect success in conditions that are not colored by tension and do not feel any complaints or other somatic disorders. Self efficacy is usually characterized by low levels of stress and anxiety low self-efficacy otherwise characterized by stress and anxiety levels are high. Attitudes on the use of an information technology a significant predictor for self efficacy (Brown, 2010: 5), (Khorrami, 2001: 24), (Abbitt, 2005: 36-37) and (Torkzadeh, 2006: 546-547). According to Brown (2010: 2) acceptance of the presence of the use of information technology will increase the confidence and the ability of users of information technology. Attitude is a constellation of cognitive, affective and conative interacting in understanding, feel and behave towards an object.

Self-efficacy refers to the belief the extent of individual estimates her abilities in carrying out a task or perform a task that is required to achieve a particular result (feeling ability in a task), or trust in the competence of yourself. So when associated between the findings of attitude towards the use of computer applications of accounting (myob) vocational students majoring in accounting in Indonesian, with the findings of the self-efficacy of vocational students majoring in accounting in Indonesian positive effect. Thus the findings of the research are attitudes of vocational students accounting majors who agree to receive accounting computer applications (myob) is more dominant that the positive effect on confidence will have knowledge and skills in using computer applications of accounting (myob). This means that the students receive attendance accounting computer applications (myob) in learning, the growing confidence will have knowledge and skills in using computer applications of accounting (myob). Therefore it is proven and confirmed the theory Efficacy Bandura (1986: 59) states there is an important resource that individuals in the form of self efficacy, one of them is Physiological and emotional state (attitude / affection), and the results of this study also confirmed the findings stating, stance on the use of an information technology a significant predictor for self efficacy (Brown, 2010: 5),

(Khorrami, 2001: 24), (Abbit, 2005: 36-37) and (Torkzadeh: 2006: 546-547). According to Brown (2010: 2-5) acceptance of the presence of the use of information technology will increase the confidence and the ability of users of information technology.

Specific training in the use of AIS software is able to reduce anxiety in the use of computers and will improve the quality of learning. Khorrami (2001: 24) states the degree of relationship with the attitude toward the use of computer self-efficacy in computing is very strong. Self-efficacy in computing becomes very strong / high by Khorrami (2001: 23) when the user feels comfortable and low levels of anxiety during computer use. Abbit (2005: 35) examined students in the United States, stated in his research that the attitude towards the use of information technology affects self-efficacy in the use of technology that is integrated. According Abbit (2005: 36) these things can happen when teachers create programs that directly focus on the preparation of the integrated technology.

Vocational students majoring in accounting in Indonesian have confidence in their ability to operate computer accounting application (myob). Students who have optimism accounting computer applications (myob) will be capable of running up to them as long as possible the numbers are very large, so there is a tendency myob students feel able to operate in the long term, which means that students have self-efficacy. Students who have faith capable of operating only during the accounting computer applications to get lessons lasted accounting computer applications is a smaller number than that felt able to operate in the long term.

So students who have faith will gain the skills to prepare financial statements in balance with accounting computer applications is certainly more positive attitude is higher than that having faith does not acquire the skills after studying myob. Besides vocational students majoring in accounting in Indonesian, has a degree of optimism ranging from believe not getting any skills after studying accounting computer applications up to believe will gain the skills upgrading myob the latest developments. The number who have faith will gain skill after studying accounting computer applications greater than those not getting any skills Effect of Perceived ease of use of the mediation Attitude Self efficacy with the use of computer applications of accounting.

Based on the results of data processing through path analysis and test Sobel, the attitude on the use of computer applications capable of mediating a full accounting (full mediation) influence perceptions of the ease of use of self-efficacy. This means that the perceived ease of use of computer applications of accounting (myob) can not directly affect the efficacy of self-esteem, but the perceived ease of use affects students' attitudes on the use of computer applications of accounting (myob), then the attitude of the students on the use of computer applications of accounting (myob) affect the incidence student self-efficacy.

Bandura (1982: 123) in social cognition theory states that the source of self-efficacy is the emotional (affective). And this was confirmed by the theory of Rosenberg and Hovland (1960), which advocated the view of the attitudes of the so-called Tripartite theory models. Tripartite model of placing the three components of the affective (emotional), cognition (beliefs) and conatif (behavior) as a factor the first step in a hierarchical model. All three are defined separately and then in a higher abstraction, form the attitude of a person's attitude as a single factor have on an object has always served as an intermediary (mediation) between the object and the response is concerned. Empirical research the acceptance of a teknogi information by (Teo: 2007), Lederer (2000) and (Maholtra: 1999) found that the perception of the ease of use of an information technology a significant predictor for attitudes towards the use (Attitude Toward Using) a information technology this is in line with the findings of Porter (2006), Gardner (2001) and Chuttur (2007). Further empirical stance on the use of an information technology a significant predictor for self efficacy (Brown: 2010), (Khorrami: 2001), (Abbitt: 2005) and (torkzadeh: 2006). According to Brown (2010) accepting the presence of the use of information technology will increase the confidence and the ability of users of information technology. However Noiwan (2005) and Sam (2005) in his study revealed no significant relationship between attitudes toward the use of the self-efficacy, and this is aantithesa on research (Brown: 2010), (Khorrami: 2001), (Abbitt: 2005) and (torkzadeh: 2006). The findings of a study of

vocational students majoring in accounting in Indonesian more research support Brown: 2010), (Khorrami: 2001), (Abbitt: 2005), (Subroto: 2015) and (Torkzadeh: 2006).

Modifications to change the independent variable (self-efficacy) and add the dependent variable (competence accounting) caused first is in the context of accounting learning using computer applications of accounting according to the theory of social cognition Bandura (1989) states that human beliefs about self-efficacy influences the kind of action that will be their choose to do, how much effort they would give into this activity, for what they are going to survive in the face of obstacles and failures. Learning is a process of interaction of learners with educators and learning resources in a learning environment. Learning is the assistance provided educators to be a process of acquiring knowledge and learning, competence of skills and temperament, as well as the formation of attitudes and beliefs on the learner. In other words, learning is a process to help students to learn well. According to Bandura (in Alwisol, 2009), academic self-efficacy refers to beliefs regarding the ability and the ability of a student to achieve and accomplish tasks with the study results and targets specified time, especially in the field of accounting studies. Academic self-efficacy refers to the consideration of how much a person's beliefs about the ability to perform a number of learning activities and the ability to complete learning tasks. Academic self-efficacy is the belief in one's ability to complete academic assignments that are based on self-awareness about the importance of education, values and expectations of the results to be achieved and learning activities. Second, Confidence in self-efficacy by Bandura (1989) is the cornerstone of the essence of humanity. self-efficacy encourage perseverance in the search for solutions, the development of cognitive skills and intrinsic interest in the academic material that is the material accounting (Bandura &Schunk, 1981).

Effect of Perceived usefulness / efficacy benefit to themselves with the mediation stance on the use of computer applications of accounting. Based on the results of data processing through path analysis and test Sobel, the attitude on the use of computer accounting application is able to mediate partially (partial mediation) influence perception of usefulness / usability of the self-efficacy. This means that the perception of the usefulness of the use of computer applications of accounting (myob) can directly affect the efficacy of self-esteem, and perception of usefulness affects students' attitudes on the use of computer applications of accounting (myob), then the attitude of the students on the use of computer applications of accounting (myob) affect the incidence of self-efficacy students.

Rosenberg and Hovland (1960), which advocated the view of the attitudes of the so-called Tripartite theory models. Tripartite model of placing the three components of the affective (emotional), cognition (beliefs) and conatif (behavior) as a factor the first step in a hierarchical model. All three are defined separately and then in a higher abstraction, form the attitude as a single factor, the attitude of someone have on an object has always served as an intermediary (mediation) between the object and response. Davis (1989: 320 and 1991: 482) using attitude to mediate the perception of usefulness and perceived ease of use on information technology to actual use of information technology. According to research on the usefulness or usefulness of the information technology proposed byTeo (2007), Lederer (2000), Maholtra (1999) and Soejoto (2015) that increase usability positively associated with attitudes toward a use of information technology. According to Davis (1989), Teo (2007), Lederer (2000) and Maholtra (1999) definition of perception of usefulness is the degree to which an individual believes that using the system will contribute to achieve certain goals. According to research on the usefulness or usefulness of the information technology proposed by Teo (2007), Lederer (2000) and Maholtra (1999) that increase usability positively associated with attitudes toward a use of information technology. According to Davis (1989), Teo (2007), Lederer (2000) and Maholtra (1999) definition of perception of usefulness is the degree to which an individual believes that using the system will contribute to achieve certain goals. Attitudes on the use of an information technology a significant predictor for self efficacy (Brown: 2010), (Khorrami: 2001), (Abbitt: 2005) and (Torkzadeh: 2006). According to Brown (2010) accepting the presence of the use of information technology will increase the confidence and the ability of users of information technology. Attitude is a constellation of cognitive, affective and conative interacting in understanding, feel and behave towards an object. However

Noiwa (2005) and Sam (2005) in his study revealed no significant relationship between attitudes toward the use of the self-efficacy, so this study is not in line with the results of the study (Brown: 2010), (Khorrami: 2001), (Abbitt: 2005) and (torkzadeh: 2006). The findings of a study of vocational students majoring in accounting in Indonesian more research support Brown: 2010), (Khorrami: 2001), (Abbitt: 2005), (Soejoto: 2015) and (Torkzadeh: 2006).

This means that the more useful the accounting computer applications (myob) according to the perception of vocational students majoring in accounting, the greater the acceptance of users that vocational students majoring in accounting. the findings of attitude towards the use of computer applications of accounting (myob) vocational students majoring in accounting in Indonesian, with the findings of the self-efficacy of vocational students majoring in accounting in Indonesian positive effect. The findings in the research attitude vocational students accounting majors who agree to receive accounting computer applications (myob) is more dominant that the positive effect on confidence will have knowledge and skills in using computer applications of accounting (myob). This means that the students receive attendance accounting computer applications (myob) in learning, the growing confidence will have knowledge and skills in using computer applications of accounting (myob). So the accounting computer applications (myob) usability / helpful as perceived by students, then students more receptive use accounting computer applications is growing confidence that the students will have the knowledge and skills in using computer applications of accounting (myob).

So stance on the use of computer applications of accounting in mediating influence on the usefulness Perception Self efficacy is based on a five-mapping above has a pattern of partial mediation. According to Azwar (2011) attitude is none other than an individual or as a response consistency probability of recurrence of the same behavior in similar situations. Even the attitude of many determining how individuals act, but an attitude and concrete actions are often far different. According to Azwar (2011) this is because the real action is not only determined by attitude alone, but by other external factors. Besides, for the kind of action alone there are many patterns of attitudes relevant. Because disharmony attitude is more a matter of individual orientation of the existing situation. Attitudes also have consistency, referring to the correspondence between the statement put forward by the response to the attitude of the said object. Consistency can also be indicated by the absence of doubt in attitude. The opposite of consistency is inconsistency.

Effect of accounting competence of the self-efficacy by mediating a stance on the use of computer applications of accounting

Based on the results of data processing through path analysis and test Sobel, the attitude on the use of computer applications capable of mediating a full accounting (full mediation) the effect of accounting competence of the self-efficacy. Competence of accounting is the ability of students to understand the concepts of basic accounting after participating in learning Dahar (2003). In relation to accounting competence by Alessi (1985), that learning with computers such must still provide the subject matter of accounting.

Bandura (1989: 59) in Social Cognition theory states that the source of self-efficacy is the emotional (affective). And this was confirmed by the theory of Rosenberg and Hovland (1960), which advocated the view of the attitudes of the so-called Tripartite theory models. Tripartite model of placing the three components of the affective (emotional), cognition (beliefs) and conatif (behavior) as a factor the first step in a hierarchical model. All three are defined separately and then in a higher abstraction, form the attitude of a person's attitude as a single factor have onan object has always served as an intermediary (mediation) between the object and the response is concerned. Development of information technology in accounting information systems according to Maharsi (2000: 135) requires knowledge and technical capabilities in the field of accounting. Applied information technology should be acceptable, meaning that it can be accepted by all the people who will use it. Results of research Ahmed (2008: 8) in line with the theory Maharsi, to use MS-Excel with financial programs necessary prerequisite knowledge of financial accounting and management accounting. Students (undergraduate) with a

competence of financial accounting and management accounting operate more smoothly in MS-excel with financial program (Ahmed, 2008: 10-13)

Knowledge needed for accountants according to the evolution of education consists of general knowledge, organization, business, and accounting. To acquire this knowledge, the knowledge of the basics of accounting is a major key, is expected by the accounting basics as grip, then all the practice and theory of accounting will be easily implemented. As the subjects taught at vocational students majoring in accounting, no doubt accounting subjects important and decisive role in bringing the students who will study accounting computer applications and other related subjects at a later stage. This course is intended to provide knowledge to the students. Therefore buildings accounting knowledge of the students in the future, will be heavily influenced by the success of learning these subjects as fundamennya. In accounting subjects expected for students to understand the basic concepts of accounting as well. The accounting of the material students are expected to follow the learning properly because with a good competence of the concepts of accounting will facilitate students to understand all the problems that will be encountered in the application of accounting computer (myob). According to accounting concepts (Munawir, 2004) consists of three main parts: assets, liabilities and capital. In terms of assets is not limited to the company's assets are intangible, but also includes expenses not yet allocated (deffered changes) or costs still to be allocated on an income that will come, as well as the assets of other intangible (intangible assets) for example goodwill, patents, publishing and so on. The level of understanding of accounting is the extent to which the ability to understand the accounting either as a set of knowledge (body of knowledge) as well as the processes or practices.

Thus the findings of the research are attitudes of vocational students accounting majors who agree to receive accounting computer applications (myob) is more dominant that the positive effect on confidence will have knowledge and skills in using computer applications of accounting (myob). This means that the students receive attendance accounting computer applications (myob) in learning, the growing confidence will have knowledge and skills in using computer applications of accounting (myob). Therefore it is proven and confirmed the theory of attitude on the use of an information technology a significant predictor for self efficacy (Brown, 2010: 5), (Khorrami, 2001: 24), (Abbitt, 2005: 36-37) and (Torkzadeh, 2006: 546-547). So stance on the use of computer applications of accounting in mediating the effect of accounting Competence of the Self efficacy is based on the image mapping competence of accounting, has full pattern of mediation. Based on table 4.7 results of mapping control of accounting - attitude - self-efficacy, the competence of accounting - attitude - self-efficacy to form a pattern full of mediation, which means that the competence of accounting can not directly give rise to self-efficacy students will but through acceptance of students to computer applications of accounting (myob) is. The emergence of patterns of full mediation of attitude occurs because students who get good grades below, equal to and above the minimum completeness criteria have positive attitudes of the dominant presence applications kmputer accounting (myob) in accounting learning, so as to strengthen the self-efficacy of students against the acceptance of the presence of computer applications accounting (myob).

CONCLUSSION

Based on the results and discussion of the study concluded that the gesture is interpreted in the context of cognition, affection and conatif able to mediate the relationship between perceived ease of use, usability and accounting competence of the self-efficacy. For the wider interest not only in the field of education alone, future research can be directed to the use of public information system applications, by adding a dependent variable costs and benefits as well as the actual use of the independent variables. To reinforce the perception and attitude is to prevent the occurrence of cognitive dissonance and seek the establishment of a consonant relationship. Learning to use a computer application software accounting (myob), should minimize the occurrence of technophobia. How that can be done to reduce technophobia is to construct an integrated subjects between the accounting and information technology in the previous semester as a prerequisite. The use of computer software

applications of accounting (myob) should always be up to date and original so as to expedite the process of operation myob and accounting computer applications teacher at school to get a certificate on myobcompetence of myob Indonesia.

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