Determinants of Attitudes of Computer Users: an Approach to the Technology Acceptance Model and Social Cognitive Theory

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Abstract

This work desires to observe and analyze (1) the computer anxiety consequence, self-adequacy of technology, perceived playfulness and understood ease of use the approach of using computers; (2) the consequence of computer anxiety, computer self-adequacy, and perceived playfulness, on the attitude of using computers mediated by. This study is a significant research and uses survey methods with data collection techniques using questionnaires and data analyzed using AMOS statistical software. The outcomes demonstrated that (1) computer self-adequacy, perceived playfulness and had a serious influence on the mentality of utilizing computers; (2) computer anxiety doesn't have a straight influence on the attitude of using a computer; and (3) computer self-efficacy, computer anxiety and perceived playfulness have a serious influence on the potential of using computers across whole variable anticipated usability. This research can give to the development of science and technology with the Technology Acceptance Model and Social Cognitive Theory which theoretically can provide evidence and support for the progress of research in the scope of behavioral accounting, can form a positive attitude of students in the learning process so as to produce outstanding graduates who are able to accept technological developments.

Keywords

Computer Anxiety, Computer Self- Adequacy, Approach, Perceived Playfullness, Social Cognitive Theory, Recognized Usability Technology Acceptance Model.

Introduction

In the digitalization era, when we must be able to master an information technology. The importance of information technology is quite clearly stated by the American Institute of Certified Public Accountants (AICPA), namely by making a new certificate called Certified Information Technology Professional (Setyawan and Syaefullah, 2016). The level of failure or success of the use of information technology is largely identified by the perspective of the user himself. This user's perspective is related to the behavior shown by an optimistic attitude towards the technology. A person's approach in utilizing computer-based information technology is identified by the extent of supposed ease, confidence in the computer, difficulties in using the computer and the pleasure factors of its use. Davis *et al.* (1989) examined the interpretation of usability in the TAM representation. The outcomes of his study show evidence that explains the reason a person uses information systems and demonstrates that the perception of usability has a specific and consequence effect on the user's attitude. Supported by the study of Igbaria (1994) found that the perception variables of usability have anoptimistic and significant effect on user attitudes. This research is reinforced by Santoso (2010) who found the same results that the perception of usability has anoptimistic and important consequence. But the results of the above studies contradict the research conducted by Muntianah *et al.* (2012) who establish evidence that perceptions of usability did not significantly influence the attitude of computer users.

Computer self- adequacy is a person's capability to study computers. Self- adequacy indicates to the self-confidence of accounting students that they are able to use computers easily so that the learning atmosphere tends not to be boring which has an impact on the quality of learning and satisfying student achievement. The ability to use each individual's computer varies depending on how strong his confidence in the computer technology is. The degree of certainty in the capability to utilize a diverse computer can assess the level of convenience of application. The levels of self-confidence in ability to use a computer will provide encouragement and motivation for each individual in the insight of usability towards the attitude of the computer user.

Computer anxiety is often associated with a positive response or a person’s negative reply to the attitude of using a computer. Positive response is individuals who like computer technology if they feel that the presence of such technology will provide convenience in use and does not require heavy effort. Negative responses, namely individuals who do not like the presence of computer technology will feel anxious or excessive fear and allow them to feel intimidated in using it. This positive response and negative response can

affect the individual's ease of attitudes to using computer technology. Computer anxiety comes along with the information technology improvement, where computer use starts to be applied in various aspects of life. Various studies on computer anxiety are carried out by experts. Heinsen *et al.* (1987) carried out a research with the outcomes that college students with elevated levels of computer anxiety had confidence in their abilities and had lower work outcomes compared to students who had low computer anxiety. Conversely the research conducted by Venkatesh *et al.* (2003) show then self-adequacy of the application and computer anxiety do not have a significant effect on technology users.

Perceived playfulness determines a user's convenience, which then leads to the attitude of users of information technology in a real way. Pleasure, here is the condition of a person or individual who feels happy when using it. The higher the level of individual pleasure, the easier it is to utilizeskill and ultimately better the attitude of the individual in using computer technology. Research by Lee *et al.* (2005) show that recognized playfulness variables have an optimistic consequence on attitudes through intervening variables recognized usability. The better the level of pleasure the user uses in a system will also affect the attitude of the user himself.

In its development, many researchers Ariff *et al.* (2013), Park and Kim (2014), John (2015)) found that recognized ease of employ affects behavioral intentions directly without mediating attitudes. This is supported by Safaruddin (2010) study who found that recognized usability had a major consequence on the use of technology. Whereas the research conducted by Habibi and Zaki (2014) found results that recognized usability was not compelling towards the use of technology. Karim (2010) investigated the consequence of perceived playfulness, then the application's self-adequacy and application anxiety do not have a technology. From the data analysis results show that perceived playfulness, software anxiety, self-efficacy of the computer is not crucial to the intent of use technology. Research conducted by Saade and Galloway (2005) examined the mediating effects of attitudes on the relationship between recognized usability and recognized usability perceived usefulness in the attitude of technology users.

The theory the machine acceptance model (TAM) and social cognitive theory should be used in this experiment. TAM is a model that is used regularly in multiple studies regarding the information technology change initiative. The purpose of this model is to understand the relevant issues of user behavior towards the acceptance of the use of technology. In maximum it illustrates in particular the acceptance of information technology with certain dimensions that can alter the user's acceptance. Social cognitive theory is a theory of the nature of natural processes in the use of information technology.

Compeau and Higgins (1995) developed a model that showed reciprocal relationships namely cognitive, environmental, and behavioral factors. This behavior is determined by individual attitudes.

The inconsistency of the results of previous studies for several computer anxiety, computer variables self-efficacy, and perceived playfulness, recognized usability, and attitude in using computer technology, this research needs to be done. This research is a development of research conducted by Venkatesh *et al.* (2003), John (2015), and Vincent *et al.* (2016) with different objects and variables.

Literature Review

Technology Acceptance Model (TAM)

Technology Acceptance Model (TAM) or what is known to as the technology acceptance model of the theories of the use of IT systems which are already believed to be highly influential and are primarily used to predict consumer acceptance of the use of information systems.

Technology Acceptance Model (TAM) was developed by Davis *et al.* (1989) adopted the TRA, from the Ressoned Action Theory, is designated the model. According to Davis (1989) TAM's main goal is to create a system to monitor the impact of the external stimuli on computer users' opinions, attitudes and goals.

TAM adds to the TRA Model three vital constructs, namely: ease of use and perceived effectiveness. That was because TRA is already there, unsatisfactory because there are many results of weak relationships between attitudinal measurements of the desired performance of voluntary behavior. In addition, the decision received by individuals to receive an information system technology is a conscious action that can be predicted and explained by their behavior intentions.

Social Cognitive Theory

A concept of motivation actions founded by Bandura in 1986 is the social cognitive theory. The theory of social cognition is based on an assumption that variables such as social pressure or other distinct influences, cognitive or personal characteristics of the circumstance, including demographic characteristics and behaviors and personality influence one another (Bandura, 1986). Individual behavior is one of the roles of social cognitive theory. According to Bandura (1986) there are two sets of expectations to be

behavioral guidelines, namely expectations associated with outcome and expectations commonly called self-efficacy. Expectations associated with outcome, namely individuals who understand aspects of behavior will believe that outcome is more valuable than individuals who are unable to understand the beneficial consequences. Expectations commonly called self-efficacy is the conviction of a participant in the power to shape a particular behavior (Bandura, 1986). The main characteristics of the construct of self-efficacy is the weapon of experience (skill) and resource to assemble and carry out an intervention (Bandura, 1986).

Computer Self-Efficacy

Compeau and Higgins (1995) classify computer self-efficacy as a spiritual discernment in one's ability to perform tasks that use information technology and one's computer expertise. Self-efficacy can be related to the fact of someone who has the ability to perform, based on the social cognitive theory developed by Bandura (1986) certain behaviors. According to Compeau and Higgins (1995) there are three factors that can influence CSE, namely: (1) magnitude refers to the level of capacity in the use of computers, this is the magnitude of one's own beliefs the duty a believer must perform determines the level of difficulty do; (2) strength refers to the level of confidence and confidence of individuals to be able to complete their computational tasks, this is related to the level of confidence in doing so; (3) generalizability refers to the domain of differences in hardware and software configuration, if someone has high generalization, they will be able to use different software compared to people who have low generalization.

Computer Anxiety

Anxiety is a person's difficulty in thinking caused by fear of something that happens to the threat to some values that are considered important by individuals for their existence as a person. In other words, anxiety as an excessive fear that motivates a variety of self-defense behaviors, including physical movements, inner fear or disorder, this suggests that there is no definite agreement regarding the definition of anxiety and has an unlimited and very broad scope. Computer anxiety according to Igbaria and Parasuraman (1989) is a tendency for someone to be difficult, worried, or fearful about using in the present or in the future, information technology. Factors that cause a person to be afraid of a computer because he has not mastered the computer much so that he has not been able to benefit from the presence of computer technology.

Perceived Playfullness

Perceived playfulness is the magnitude to which an interaction using a database server is perceived to be rather personally pleasing outside of its technology's instrumental importance (Davis *et al.*, 1992). On this basis, a kind of intrinsic motivation is perceived satisfaction or comfort and emphasizes the inherent pleasure and fulfillment of any of these activities. The perception of pleasure and attitude using computers has received theoretical and empirical support, because individuals who have pleasure those who are more likely to have the tendency to use it using the computers (Sun and Zhang, 2005).

Attitude

In general, attitude is a person's feelings, thoughts and tendencies that are more or less permanent knowing certain aspects of their environment. Attitude is a form of evaluation or reaction to perceptions. The attitude of a person towards an object is a sensation of supporting or taking sides, or of not supporting or taking sides with the object. Attitudes towards use are conceptualized as a form of acceptance or rejection as the effect of someone who uses a technology in doing their work. Yahyapour (2008) defines attitude as one of the considerations for the consequences of having committed a behavior. Attitude consists of trust that a person accumulates during his life. Some beliefs like that are created from direct experience, some information obtained from outside or from ideas that are obtained from own thinking.

Recognized Usability

Recognized usability is a determined where one believes that computers can be easily used and understood (Davis, 1989). Davis (1989) suggests that the perception of ease of use is the belief of a human to use a service that will be free of effort. If nobody finds that it is easy to use the information system, he will use it. This perception of sometimes, ease of use is a confidence about both the decision-making process (Jogiyanto, 2007). One of the factors that influence the perception of ease of use is to feel the ease of using technology in carrying out activities that are desirable and can interact with computer technology that does not require great effort.

Conceptual Framework and Hypothesis

Computer self-efficacy describes the confident mentality of the people who have the capacity to use the program efficiently while using electronics. Persons with overall project performance work longer and harder than due to low self (Bandura, 1989). Social

cognitive theory (Bandura, 1986) explains that self-efficacy is a measure of one's ability to plan and change society that respond to all those goals become attained. There are several principal indicators, according to Bandura, that involve self-efficacy, namely mastery, and persistent experience, personal experience that is felt, social persuasion and psychological conditions. Kenzie *et al.* (1994) define computer self-efficacy as the expectation of a person in his abilities, which can affect demand. Durndell and Haag (2002) found that more optimistic attitudes were formed by greater system self-efficacy. Towards technology, in contrast to research by Rifa and Gudono (1999), Harrison and Rainer (1992), and Heinsen *et al.* (1987) examined the analysis of the effects of self-efficacy in software on the use of information systems. The results of the study indicate that self-efficacy in computers has no influence on internet usage expertise. The hypothesis formulation:

H1: Computer self-efficacy influences recognized usability.
H2: Computer self-efficacy influences attitude.
H3: Computer self-efficacy influences attitude through recognized usability.

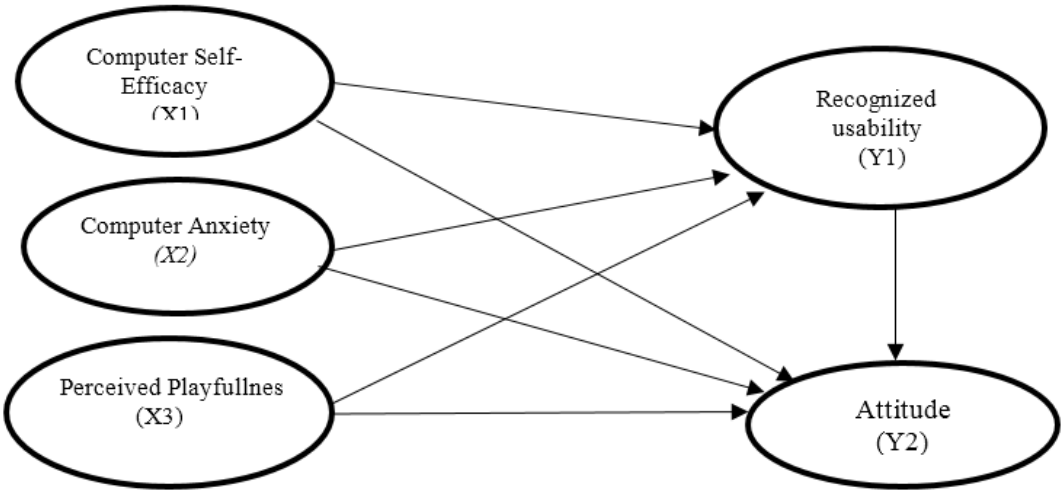

Figure 1 Research Model

Some studies about the effects of computer anxiety on attitudes to computer use have been carried out by Heinsen *et al.* (1987), Igbaria and Parasuraman (1989), Harrison and Rainer (1992), Rifa and Gudono (1999) the findings of the study suggest that technology enxiety has a beneficial influence on individual attitudes in using information systems. Researchers Igbaria and Parasuraman (1989) in their research found that the disposition of a citizen to be rough, troubled or frightened of computers in the present and future has an influence on the attitude of computer users. Therefore the negative attitude of the user

results in a low level of computer use, high computer anxiety has an influence on the attitude of computer use.

Based on previous studies it can be hypothesized that the use of computers with lower computer anxiety shows a higher level of computer expertise than computer users who have higher computer anxiety. Based on the description above can be formulated hypothesis:

H4: Computer anxiety has an effect on recognized usability.
H5: Computer anxiety has an effect on attitude.
H6: Computer anxiety affects the attitude through recognized usability.

There are several studies about the perception of pleasure. The research conducted by Lee *et al.* (2005), and Vincent *et al.* (2016) shows that perceptions of happiness have aa great influence on the disposition about the use of information systems. The methodological rigor indicate that the perception of convenience has a significant influence on the attitude of using information systems. The Tangke (2004) research model developed from research conducted by Davis *et al.* (1989) which uses usefulness perceived, external variables, and recognized usability as the basis of a causal relationship of two factors that build attitudes. The findings of a study conducted by Santoso (2010) where found evidence that perceived playfulness had an effect on users' behaviors, greater the level of comfort of users in using computers will also affect the attitude of the user. The hypothesis can be retrieved based on the definitions above:

H7: Perceived playfulness affects attitude.
H8: Perceived playfulness affects the recognized usability.
H9: Perceived playfulness influences attitude through variables recognized usability.

The concept of recognized usability of a technology is a level of user confidence that someone who believes that a computer can be understood and used easily. This concept includes the clarity of the goals of technology users and the ease of use of certain technologies for users' stated purpose (Davis *et al.*, 1989). In this case it means that if the computer it is really easy to use, so the user has an urge to use the motor. One of the external factors in the TAM model that has been reviewed by recognized usability is Davis *et al.* (1989) and Venkatesh *et al.* (2003). The sociological theories can explain the reasons for individuals using technology and show that recognized usability has an important effect on the user's attitude. Next is the research conducted by Suh and Han (2002), and Chau and Lai (2003). Chau and Lai (2003), Igbaria (1994), Szajna (1994), Al-Somali *et al.* (2008) states that recognized usability the attitude of the purchaser has a

significant impact on the. If an ease has been felt by the user in the use of a technology and the more often the technology is used so that the user's convenience will affect the attitude of the user himself. But the results of the above studies contradict the research conducted by Noor and Pearson (2007) and Muntianah *et al.* (2012) who found evidence that recognized usability did not change the attitude of users.

The formation of the attitude of a person to begin using a technology system rely on the attitude of the person convenience provided by the system so that users feel that the computer used can help ease their tasks. The hypothesis can be harvested based on the background above:

H10: Perceived playfulness affects the attitude through recognized usability.

Research Methodology

This study uses a quantitative method and is an explanatory research that is research that explains the influence of several variables through hypothesis testing. The unit of analysis of this study was conducted on accounting students in Jeneponto using survey design by giving questionnaires to respondents, after which the questionnaires filled out by respondents were collected and processed using AMOS program assistance and explained the influence between variables and testing hypotheses that had been formulated. The population of 444 people with the sampling technique used was random sampling.

Main Findings

Descriptive Statistics

Data regarding the characteristics of respondents revealed in this study were gender and class. It reveals the characteristics of the respondents in table 1.

Table 1 Characteristics of Respondents by Gender and Class

Explanation	Frequency	Percent (%)
Man	73	34.8
Woman	137	65.2
Total	**210**	**100**
Class XI	98	46.67
Class XII	112	53.33
Total	**210**	**100**

Characteristics of respondents in table 1 very clearly show that the number of respondents is larger than the total of young women of respondents' male sex. The number of female

respondents in this study was 137 people or 65.2% of the total respondents, while respondents were male as many as 73 people or 34.8% of all respondents. This identifies that accounting students are computer users dominated by female students because women tend to have higher anxiety in using computers than men. This is due to a more feminine female character than men; fear of damage, loss of data etc. can cause women to be more likely to be at the level of computer anxiety. In table 1 it is also very clear that class XI is 98 people or 46.67% of all respondents, while class XII is 112 or 53.33% of all respondents. This shows that most computer user accounting students are class XII because the students in the learning process practice more using computers than class XI, and class XII is also prepared for Job Training.

Validation Test

To test the validity used construct validity or factorial validity. Convergent validity it regards the hypothesis that a variable's manifest variables should be positively correlated. For each design indicator, the validity test with AMOS can be seen from the load factor. The high value of loading factor shows that each construct indicator converges at a point. The rule of thumb used the average removed variance value> 0.5 is used to assess convergent validity. It could be seen, based on the results of the validity test, that the instrument of this study has a corrected item value greater than 0.50, so that all the items in the instrument are said to be valid.

Reliability Test

Instruments are said to be reliable if used several times to measure the same object so that the same data is created. The technique used to test reliability is to use alpha cronbach, which groups items into two or several parts. Reliability testing is done using the rhit standard> 0.60, the research data is considered reliable. The reliability values of all constructs, based on the findings of data analysis, of this examine have the Cronbach's Alpha value greater than 0.60, so that all the items in the instrument are said to be realiable. Results of the reliability analysis is shown in table.

Table 2 Reliability results

Konstruk	**Alpha Cronbach's**
Computer Self-Efficacy	0,846
Computer Anxiety	0,795
Perceived Playfullness	0,851
Recognized usability	0,887
Attitude	0,779

Testing of the Goodness of Fit Structural Equation Model (SEM)

Based on the determination of values in the model, the testing variables of the model are grouped into exogenous variables (consciousness of the device, computer anxiety, perceived playfulness) and endogenous variables (recognized usability and attitude). Variables whose values are established outside the model are exogenous variables, while variables whose values are determined mostly by equation or model of relationships formed are endogenous variables. You will also see the results of the initial testing of the entire sample in table 3.

Table 3 Full-model Goodness of Fit Indeces Criteria

Goodness of Fit Indices	*Cut-off Value*	Model Evaluation Results	Explanation
X^2 Chi Square	< 313,608(α=5%)	178,293	FIT
Probabilitas	≥ 0,05	0,028	UNFIT
CMIN/DF	≤ 2,00	1,238	FIT
RMSEA	≤ 0,08	0,034	FIT
GFI	≥ 0,90	0,928	FIT
AGFI	≥ 0,90	0,895	Marginal
TLI	≥ 0,95	0,974	FIT
CFI	≥ 0,95	0,980	FIT

Based on table 3 above, the full-model Goodness of Fit Indeces Criteria meets the Fit criteria. Thus it means that the complete model and the relationship of these variables indicate a model that is fit / good.

Hypothesis Testing

Based on the empirical model proposed in this examine hypothesis testing will be carried out by testing the path coefficient on model of the structural equation. Check is required by looking at the p-value if the value is less than 0.05, that is important for the relationship between variables. Test results can be seen on the ground of model analysis results in table 4.

Table 4 Hypotheses Testing Results

Variable Independent	Variable Dependent	Estimate	S.E.	P-Value	Hypotheses findings
CSE	ATT	0.301	0.121	0.013	Supported
CA	ATT	0.091	0.057	0.108	Not Supported
PP	ATT	0.497	0.092	***	Supported
PEOU	ATT	0.646	0.082	***	Supported
CSE	PEOU	0.496	0.113	***	Supported
CA	PEOU	0.093	0.046	0.041	Supported
PP	PEOU	0.652	0.092	***	Supported

Based on table 4 above, it is clearly shown that One major effect of system self-efficacy (CSE) is importance on the attitude variable (ATT) with Sig 0.013 (<0.05). Computer anxiety (CA) variables are directly not significant or influence the attitude variable (ATT) with Sig 0.108 (<0.05). The variables perceived playfulness (PP) directly have a considerable effect on the attitude variable (ATT) with a Sig 0,000 value (<0.05). The variables recognized usability (PEOU) directly have a significant impact on the attitude variable (ATT) with a Sig 0,000 value (<0.05). Directly, variable technology self-efficacy (CSE) has a huge impact on the variables recognized usability (PEOU) with Sig 0,000 (<0.05). Computer anxiety (CA) variables directly have a significant effect on the variables recognized usability (PEOU) with Sig 0.041 (<0.05). The variables perceived playfulness (PP) directly have a significant effect on the variables recognized usability (PEOU) with a Sig 0,000 (<0.05).

Statistically not all scientists agree that intervening variables cannot be measured. Baron and Kenny (1986) argue that the mediational hypothesis is generally tested in two ways, namely causal step. In the causal step strategy there are three regression equations, namely (1) independent regression to the mediator, (2) independent of the dependent, and (3) independent and mediator to the dependent. Although in the causal step it is stated that there are conditions for proving a variable as intervening, but actually if the coefficients a and b are significant, it is sufficient to prove the existence of mediation even though C is not significant, namely where the independent variables influence the mediator and the mediator influences the dependent although independent is insignificant affect dependency (MacKinnon, 2008). Thus, theoretically recognized usability fulfills the assumption as an intervening variable. To determine the significance of indirect influences in this study used the double test. In full, the following is the formula:

$$sab=\sqrt{(b^2SEa^2) + (a^2SEb^2)}$$

Where:
a = The regression coefficient of the independent variable on the mediating variable.
b = Mediating variable regression coefficient on the dependent variable.
Sa = Standard error of the coefficient of the independent variable on the mediating variable.
Sb = Standard error of the mediating variable coefficient on the dependent variable.

Discussion

Hypothesis 1: Computer Self-efficacy has a Significant Effect on Recognized Usability

Hypothesis 1 aims to test whether the self-efficacy of computers has a significant power on recognised usability. On the ground of the results of the research, table 5 clearly shows the value of sig. 0.000 (<0.05), so hypothesis 1 is accepted. Venkatesh et al., as well as the research conducted by Rifa and Gudono (1999), Durndell and Haag (2002) (2003). This analysis, is supported by the social cognitive theory by Bandura (1986). Personal factors used in this theory are self-belief or individual ability is a belief about a person's ability to perform certain behaviors or this same perception of difficulties or complications by even a person ease in carrying out certain behaviors.

Hypothesis 2: Computer Self-efficacy has a Significant Effect on Attitudes

Hypothesis 2 aims to test whether then self-efficacy of computers has a big influence on the attitudes. Table 5 indicates the significance of the analysis based on the result of the analysis sig. 0.013 (<0.05), so hypothesis 2 is accepted. This is consistent with the study conducted by Compeau and Higgins (1995), Venkatest (1996), Venkatesh*et al.* (2003), Hong *et al.* (2004). One of the aspects of social theories, named social cognitive theory, is electronic self-efficacy, which plays a critical part in the study of individual behaviors. Self-efficacy represents the level of people of their ability to use computers in the learning process.

Hypothesis 3: Computer Self-efficacy has a Significant Effect on Attitudes through Recognized Usability

The findings of the study revealed that the self-efficacy of computers has a major influence on attitudes through recognized usability. Given that this indirect effect is formed by two direct influences, namely the direct effect of computer self-efficacy on recognized usability, and the direct effect of recognized usability on attitude, where both effects are significant, it can also be explained that the indirect influence is significant. This indicates that the indirect effect of computer self-efficacy has a significant effect on attitude through recognized usability.

Based on the results of testing hypothesis 3 which shows that computer self-efficacy has a large influence on attitudes agreed by acknowledged usability. The results of the sable lot of direction that the t count value is 3.272, because the assessed t value is greater than the t table, which is 3,272 > 1,971, with a 5 percent significance level, highlighting that

recognized usability should mediate the code relationship underlying attitude self-efficacy. The higher the scale of self-efficacy of the software is felt, the higher the recognized usability so that it impacts on the higher attitude of students in the learning process. The results of this study provide evidence of computer self-efficacy significantly influencing attitudes through recognized usability.

The results of this study support the TAM model and social cognitive theory. TAM was developed by Davis (1989) which states that individuals tend to use the system if it is easy to use and does not take a complicated effort to use it. This same recognized usability of a technology is defined as a measure that the computers can easily be understood and used (Davis, 1989). Social cognitive theory was developed by Bandura (1986) who argued that environmental and cognitive influences influence individuals in using information technology systems. Trust and environmental influences are what can influence and determine the attitude of a computer in the actual use of certain technology.

This research is consistent with the studies of Compeau and Higgins (1995), Rifa and Gudono (1999), Durndell and Haag (2002), which have a significant effect on attitudes in utilizing technology. The speed of use of technology for electronics serves as a key that can increase one's belief that computers are easy to use so they will use it in the learning process. Based on descriptive analysis shows that accounting students have confidence or confidence in using computers easily and can be understood and have a positive attitude in using computers in the learning process.

Hypothesis 4: Computer Anxiety has a Significant Effect on the Perception of Recognized Usability

Hypothesis 4 aims to test whether computer anxiety has a massive impact on endorsed usability. Exemplifies on the ground of the study's findings in table 5 a value of 0.041 (<0.05), so that hypothesis 1a is accepted. This is in line with the research taken out by Rifa and Gudono (1999) and Yusnaini (2010). The results of this study support the social cognitive theory developed by Bandura (1986). Bandura (1986) argues that environmental and cognitive influences influence individuals in using information technology systems. These anxiety-anxiety can influence and determine a participant's perceived ease period leading up to using the application.

Hypothesis 5: Computer Anxiety has a Significant Effect on Attitudes

Hypothesis 5 aims to test whether computer disorder that impacts beliefs greatly. Supported by the findings of the analysis in table 5. it shows Sig 0.108 (> 0.05), so

hypothesis 5 is rejected, this means students feel that anxiety in using computers has no significant effect on attitudes in using a computer.

This is consistent with the research of Venkatesh et al. (2003). The results of this research support the social cognitive theory developed by Bandura (1986). Bandura (1986) argues that environmental and cognitive influences influence individuals in using information technology systems. These anxiety-anxiety can influence and determine the mentality of a person but using a gadget.

Hypothesis 6: Computer Anxiety has a Significant Effect on Attitudes through Recognized Usability

The results of the analysis show that computer anxiety variables are not significant or do not affect attitude variables directly, computer anxiety variables are significant or affect variables perceived directly of use directly, and variables perceived as ease of use are significant or affect attitude variables directly. Given the indirect effect is formed by two direct influences, namely the direct influence of computer anxiety on recognized usability and the direct effect of recognized usability on attitude, this indicates the indirect influence of computer anxiety has a significant effect on attitude through recognized usability.

Based on the results of testing hypothesis 6 showing that computer anxiety has a significant effect on recognized usability. The sobel test results obtained a value of t count of 2.021 because the value of t count is greater than t table which is 2.021> 1.971 with a significance level of 5%, proving that recognized usability is able to mediate the relationship of the influence of computer anxiety on attitude.

This explains that the lower the level of computer anxiety felt by the individual, the higher the individual's attitude through recognized usability in using a computer. This means that if individuals have low computer anxiety, then these individuals tend to have a high attitude. The opposite is true if individuals have high computer anxiety, then these individuals tend to have a low attitude.

The results of this study support the social cognitive theory developed by Bandura (1986). Bandura (1986) argues that environmental and cognitive influences (personal factors) influence individuals in using information technology systems. Anxiety about the computer environment is expected to be related to the use of computers so that individuals

are expected to avoid behaviors that cause anxiety. These anxiety-anxiety can influence and determine a person's attitude in using the computer.

The results of this study are consistent with the findings of the research by Heinssen et al. (1987), Igbaria and Parasuraman (1989), Harrison and Rainer (1992), Rifa and Gudono (1999), Indriantoro (2000), Sudaryono (2004), Sudaryanto and Istiati (2006), and Marietza (2013) which examined the influence computer anxiety in using computers, that computer anxiety has a significant relationship to a person's attitude in using a computer.

Computer anxiety can arise when students feel afraid or anxious in the operation of an application program that is felt complicated. Computer anxiety can affect students' attitudes, if computer anxiety is higher, it will lead to a decrease in the attitude of accounting students to use computers. Based on descriptive analysis shows that computer anxiety accounting students at Jeneponto Vocational School have a significant effect on attitudes with recognized usability.

Hypothesis 7: Perceived Playfulness has a Significant Effect on Perceived Ease of Ease of Use

Hypothesis 7 aims to examine whether Perceived playfulness has a significant effect on recognized usability. Based on the results of the analysis in table 5 shows the value of sig. 0.000 (<0.05), so that hypothesis 1a is accepted. This is consistent with the research conducted by Vincent *et al.* (2016), Qureshi *et al.* (2008), and Lee*et al.* (2005). The results of this study support the TAM theory (Technology Acceptance Model). Technology Acceptance Model (TAM) is a model that is built to analyze the factors that influence acceptance of a technology.

Hypothesis 8: Perceived playfulness has a significant effect on attitudes

Hypothesis 8 aims to test whether perceived playfulness has a significant effect on attitudes. Based on the results of the analysis in Table 5, it shows the value of sig. 0.013 (<0.05), so hypothesis 1a is accepted. This is consistent with research conducted by Al-Gahtani and King (1999), Santoso (2010), and Vincent *et al.* (2016). The results of this study support the Technology Acceptance Model. The Technology Acceptance Model is a model that is built to analyze the factors that influence acceptance of a technology.

Hypothesis 9: Perceived Playfulness has a Significant Effect on Attitudes through Recognized Usability

The results of the analysis show that Perceived playfulness has a significant effect on attitudes through recognized usability. Since these indirect effects are formed by two direct influences, namely the direct influence of perceived playfulness on recognized usability, and the direct effect of recognized usability on attitude, where both effects are significant, it can also be explained that the indirect influence is significant. This indicates that the indirect influence of Perceived playfulness has a significant effect on attitude through recognized usability.

Based on the results of testing hypothesis 9 which shows that perceived playfulness has a significant effect on attitudes through recognized usability accepted. From the results of the sable test calculation to get the t value of 5.282 because the t value is greater than t table which is 5.282> 1.971 with a significance level of 5%, it proves that recognized usability is able to mediate the relationship of Perceived playfulness influence on attitude. This proves that perceived playfulness shows its influence on the attitude of users of computer technology through recognized usability. If a technology provides convenience, the user will feel happy and comfortable in using the technology so that the possibility to use it will be even greater and continue to want to repeat and be involved in doing certain things with pleasure and comfort.

The results of this study support the Technology Acceptance Model (TAM). TAM is a model built to analyze the factors that influence acceptance of a technology. This model is most widely used in research because TAM aims to explain user acceptance of an information system. According to Pikkarainen*et al.* (2004) based on Davis *et al.* (1992) states that comfort means that the extent to which individuals carry out activities using a technology that is considered pleasing to themselves.

The results of this study are consistent with the findings of Teo*et.al.* (1999), Qureshi *et al.* (2004), Tangke (2004), Lee *et al.* (2005), by Qureshi *et al.* (2008), Santoso (2010), and Vincent *et al.* (2016). Vincent *et al.* (2016) explained that the perception of convenience has a positive impact on the attitude of acceptance of a technology system that mediates perceptions of ease of use. This study explains that if someone is easy to use a particular system, it will feel comfortable with the technology services so that they will be motivated to use it more often and longer.

Based on the description above, the relationship between perceived comfort and attitude to using computers through the perception of ease of use has received theoretical and

empirical support. In this case individuals who have convenience will have pleasure or enjoyment in using computer technology and are more likely to form attitudes in using it. Based on descriptive analysis shows that the perception of comfort has a positive effect on attitudes with recognized usability.

Hypothesis 10: Recognized Usability has a Significant Direct Effect on Attitude (Attitude)

Hypothesis 2 aims to examine whether recognized usability has a significant effect on attitudes. Based on the results of the analysis in table 5 shows the value of sig. 0.000 (<0.05), so hypothesis 2 is accepted. The results of this study support the Technology Acceptance Model (TAM). TAM is mostly used in research because it has a purpose to explain user acceptance of an information system. TAM focuses on attitudes towards the use of information technology by its users by developing it based on perceptions of usability and ease of use of information technology. Davis (1989) defines the attitude used as a level of assessment of the impact experienced by someone when using a particular system in his work. Tompson (2007) describes attitudinal factors as one aspect that affects individual behavior.

The results of this study are consistent with the findings of Szajna (1994), Tangke (2004), Al-Somali *et al.* (2008). Vincent *et al.* (2016) which explains that this perception has a positive impact on the attitude of users of information systems. Recognized usability is a person's belief that in the use of an information system can be easily used and understood. Several previous studies showed that perceptions of ease have a significant effect on the attitude of technology use including Suh and Han (2002), Chau and Lai (2003), and Al-Somali *et al.* (2008). The results showed that the perception of ease of use was positively related and had a significant effect on user attitudes.

Conclusion and Suggestion

The conclusion of this study is that computer self-efficacy, computer anxiety, and perceived playfulness influence the recognized usability. recognized usability, computer self-efficacy, and perceived playfulness affect attitudes in using computers, while computer anxiety has no influence on attitudes in using computers. After mediating by recognized usability, computer self-efficacy, computer anxiety, and perceived playfulness affect attitudes in using computers. The results of this study are in line with the facts in the field which reveal that a person in using computer-based information technology is determined by the extent of perceived ease, confidence in computers, difficulties in using computers and the pleasure factors of their use. The easier and more pleasant use of the computer, the better the attitude of accounting students to use it.

The results of this study can provide support for accounting students in increasing the use of computer-based technology, providing support for the advancement of research in the scope of behavioral accounting, especially measuring attitudes of accounting students at the vocational level, and expected to contribute to the development of science and technology with a Technology Acceptance Model approach and Social Cognitive Theory which can theoretically provide evidence about factors that influence the attitude of computer users.

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