

Factors Affecting Accounting Students' Interest in Online Learning in the Pandemic Period from the Perspective of Planned Behavior

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ABSTRACT

This study aims to examine the factors that influence accounting students' interest in online learning with the concept of planned behavior theory. The research variables consisted of attitudes, regulations, perceptions of control and interest in online learning. The research sample consisted of 150 accounting students in the city of Semarang, the data collection technique was using purposive sampling technique. Hypothesis test using multiple regression test and t test. The study's results accept the three hypotheses proposed and prove that the variables of attitude, regulation, and perception of control positively affect interest in online learning. The results of this study also strengthen that the theory of planned behavior can be used as an approach to explain the factors that influence individual interest in doing something.

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1. INTRODUCTION

The Covid-19 pandemic that occurred in early 2020 had a very broad impact and had a major impact on the economy. Since the spread of the Corona virus in Indonesia, the government has set a new regulation, namely Large-Scale Social Restrictions (PSBB) in which many companies, factories, shops, malls, tourist attractions that are usually crowded with people must be temporarily closed. Likewise in the education sector, the teaching and learning process is carried out using media or online. The use of online media in the learning process is actually not new, long before the Covid-19 pandemic, online learning was already known and applied to some parties or educational organizations, but only a few people were used to it. Most universities around the world invest in Learning Management Systems (LMS). According to Ellis (2009), LMS or learning management system is a software or software for administrative purposes, documentation, reports on an activity, teaching and learning activities, and online activities (connected to the internet), e-learning, and training materials, all of which is done using on line.

Based on research by Rachmat & Krisnadi (2020) It is known that almost all teaching and learning activities are carried out through various choices of applications or online learning platforms

by various levels of education, it's just that this method will not work effectively and efficiently if it is not accompanied by the motivation and intention of education actors, both students and teachers, to apply the system effectively. optimal. Based on data from <https://bdkjakarta.kemenag.go.id/>, it was found that most education actors are still "half-heartedly" using online media for the teaching and learning process. It takes maximum effort and discipline from various parties so that the teaching and learning process can run effectively. This study aims to examine the factors that influence the interest of accounting students at the University in Semarang City towards learning using online media, it is based on the results of Setiani's research (2020) who revealed that the implementation of distance education using online media in the city of Semarang has not been effective. This study uses the theory of Planned Behavior (TPB) to examine the factors that influence accounting students' interest in learning using online media.

This is in line with the Theory of Planned Behavior (TPB) which explains that the intention to perform a behavior is a function of three types of underlying beliefs, namely 1) attitudes and friends, or other people, 2) subjective norms, and 3) behavioral control felt (Ajzen, 1991).

The urgency of this research is related to the lack of intention of educational actors towards implementing online media in the learning process, so it is necessary to re-examine the factors that cause this phenomenon. In accordance with the urgency of the study, this research aims to examine the factors that influence accounting students' interest in learning using online media based on the concept of planned behavior theory. The novelty in this study lies in the implementation of online media during the covid 19 pandemic, besides that this research also uses the theory of planned behavior that underlies it. The theory of planned behavior is considered capable of explaining behavioral factors that influence individual attitudes and intentions. The questions built in this study are whether attitudes, regulations, and perceptions of control influence on interest in online learning. The results of this research are expected to provide benefits to educational institutions related to the factors that influence interest in online learning, so that it can be used as evaluation material in implementing online learning.

2. METHOD

The research design used is quantitative. The research population is accounting students. The research sample consisted of accounting students who use online media in learning in the city of Semarang totaling 150 students using purposive sampling technique with the criteria of accounting students in the city of Semarang, accounting students who are actively conducting studies, students who use online media in the learning process. The research subject is related to online learning media with attitude, regulation and perceived control variables as independent variables. The research instrument used observation and interview techniques to measure and collect data, while the data takers used questionnaires. The data analysis technique used data quality test, normality test, and classical assumptions. As well as using t test to test the hypothesis.

3. RESEARCH RESULTS

3.1. Research Descriptive Statistics

The time for distributing and returning the questionnaires was from January 5, 2022 to February 18, 2022 at 3 (three) Universities in Semarang City, namely Diponegoro University, Semarang University and Wahid Hasyim University. More briefly can be seen in table 3.1.

Tabel 3.1 Characteristics of Respondents

No	Information	Amount	Percentage (%)
Gender			
1.	Man	70	46,7
2.	Woman	80	53,3
Number of questionnaires that can be processed		150	100

Source: primary data processed, 2022

3.2. Data Quality Test

The following recapitulates the reliability test results presented in table 3.2.

Table 3.2 Data Quality Test

No	Variable	Cronbach Alpha Value	Information
1	Attitude	0.880	Reliable
2	Regulation	0.716	Reliable
3	Control Perception	0.883	Reliable
4	Online Learning	0.726	Reliable

Source: primary data processed, 2022

3.3. Reliability Test Results

Test the homogeneity of the data (validity) with the Pearson correlation test. If the results are significant, then the data is said to be valid, the limit specified for Pearson correlation is a significance above 0.01. The results of the validity test can be seen in table 3.3.

Table 3.3 Validity Test Results

No	Variable	Correlation Range	Significance	Information
1	Attitude	0.555**-0.826**	0.01	Valid
2	Regulation	0.734**-0.931**	0.01	Valid
3	Control Perception	0.609**-0.855**	0.01	Valid
4	Online Learning	0.523**-0.848**	0.01	Valid

Source: Data processed, 2022

3.4. Normality test

Table 3.4 Data Normality Test Results

Unstandardized Residual	
N	150
Kolmogorov-Smirnov Z	.645
Asymp. Sig. (2-tailed)	.799

Source: Data processed, 2022

3.5. Classic assumption test

The multicollinearity test aims to test whether there is a correlation between the independent variables in the regression model. Identification of this multicollinearity can be based on tolerance and Variance Inflation Factor (VIF) value. If the VIF value is > 10 and the tolerance value is < 0.10, then there is no multicollinearity between the independent variables.

Table 3.5 Multicollinearity Test Results

Variable	VIF Value
Attitude	1.788
Regulation	1.038
Control Perception	1.830

Source: Data processed, 2022

Refer to table 3.5. it can be seen that the VIF value for each variable is less than 10 and the tolerance value is less than 1, so that all variables are declared free from multicollinearity symptoms.

In this study, the Durbin-Watson test (DW test) was used to determine whether the regression model had an autocorrelation problem. The following is a table of autocorrelation test results as table 3.6.

Table 3.6 Autocorrelation Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.448 ^a	.201	.109	6.52770	1.116

Source: Data processed, 2022

Refer to table 3.6. the results of the Durbin-Watson test with the help of SPSS for Windows software that have been carried out, the Durbin-Watson value is 1.116. This value is compared with the Durbin Watson table value for $n = 150$ and $k = 4$ with $(\alpha) 0.05$ or 5%, then the value of $dU = 1.72$ and $dL = 1.41$. So the Durbin Watson test value is somewhere between dU and $4 - dU$. This is evidence of no positive or negative autocorrelation.

3.6. Hypothesis test

Table 3.7. Hypothesis Test Results

Has	B	Std. Error	Beta		
1 (Constant)	91.558	13.515		6.775	.000
total_attitude	.174	.234	.175	.746	.463
total_regulation	.234	.251	.167	.934	.359
total_perception	.411	.373	.261	1.101	.281

Source: Data processed, 2022

Refer to table 3.7. multiple linear regression equations can be made, namely $Y = 91.558 + 0.174X_1 + 0.234X_2 + 0.411X_3 + \varepsilon$.

From these equations, several things can be explained as follows:

1. The constant value is 91.558, which means that if the attitude, regulation and perceived control variables are zero, the interest in online learning is 91.558.
2. The X_1 coefficient of 0.174 means that the attitude variable has a positive relationship with the online learning interest variable, this indicates that an increase in the attitude variable will increase the online learning interest variable. Suppose there is an increase in the attitude variable by one percent. In that case, it will increase the interest in online learning by 17.4 percent, assuming that other variables remain at the 95 percent confidence level.
3. The X_2 coefficient of 0.234 means that the regulatory variable has a positive relationship with the online learning interest variable, this indicates that an increase in the regulation variable will increase the online learning interest variable. Suppose there is an increase in the regulatory variable by one percent. In that case, it will increase the variable interest in online learning by 23.4 percent, assuming that other variables remain at the 95 percent confidence level.
4. The X_3 coefficient of 0.411 means that the perceived control variable has a positive relationship with the online learning interest variable, this indicates that the increase in the control perception variable will increase the online learning interest variable. Suppose there is an increase in the control perception variable by one percent. In that case, it will increase the interest in online learning by 41.1 percent, assuming that other variables remain at the 95 percent confidence level.

3.7. Coefficient of Determination (R²)

Table 3.8 Coefficient of Determination

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.448 ^a	.201	.109	6.52770

Source: Data processed, 2022

Referring to table 3.8 and the results of multiple linear regression calculations, the Adjusted R Square value is 0.109. These results indicate that 10.9% of the variation in changes in the variable of online learning interest (Y) is influenced by attitudes (X1), regulations (X2), and perceptions of control (X3), while the other 89.1% are influenced by other variables. or other factors outside this research.

3.8. t test

To partially determine the effect of cultural, professional auditors and ethics variables on whistleblowing, the t-test was used. From the analysis results using the error rate (α) = 0.05, it is known that the t table value is 0.590. The following is the output of SPSS.:

Table 3.9 t test results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	91.558	13.515		6.775	.000
	total_sikap	.174	.234	.175	.746	.463
	total_peraturan	.234	.251	.167	.934	.359
	total_persepsi	.411	.373	.261	1.101	.281

Source: Data processed, 2022

Referring to table 3.9 Maja, the results of calculating the t value of the research variables are obtained. From the calculation results obtained the value of t count as shown in Figure 1.

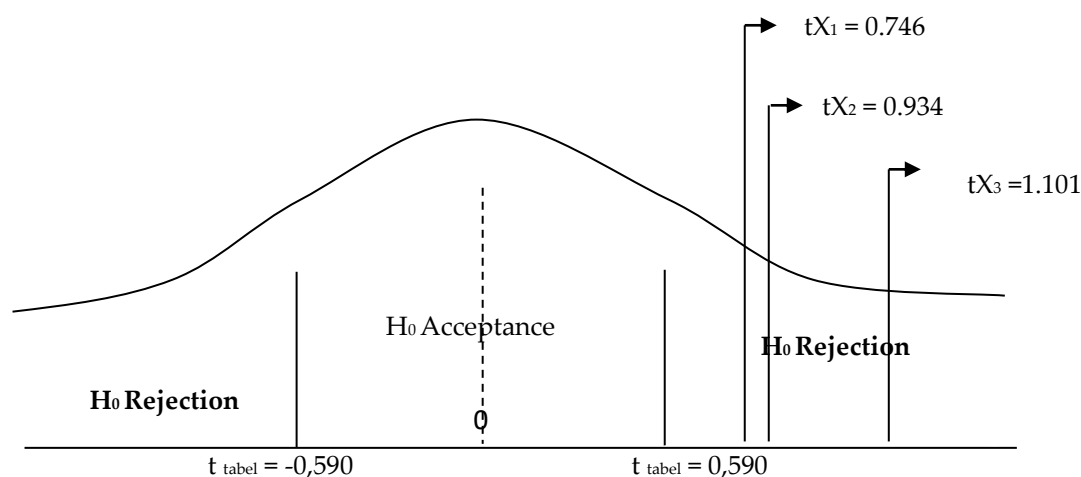


Figure 1. t test curve

Based on Figure 1, the influence of each independent variable on the dependent variable can be explained as follows:

1. Influence of attitude on interest in learning via online

Based on Figure 2, it is known that the t-count value of the attitude variable is 0.746. By using $\alpha = 0.05$, the t table value is 0.590. From these results it can be seen that the value of t count > the value of t table. This shows that the attitude variable has a significant positive

effect on online learning interest, so the hypothesis which states that there is a positive influence on online learning interest is accepted.

2. The influence of regulations on online learning interest

Based on Figure 2, it is known that the t value of the regulatory variable is 0.934. By using $\alpha = 0.05$, the t table value is 0.590. From these results, it can be seen that the t-value < t-table value indicates that the regulatory variable affects the interest in online learning, so the hypothesis states that there is a positive influence related to regulations on online learning interest is accepted.

3. The effect of perceived control on interest in online learning

Based on Figure 2, it is known that the t-count value of control perception is 1.101. By using $\alpha = 0.05$, the t table value is 0.590. From these results it can be seen that the value of t count > the value of t table. This shows that the perceived control variable has a positive effect on the variable interest in online learning, so the hypothesis that there is a positive influence on perceived behavioral control on online learning interest is accepted.

Discussions

3.9. The influence of attitudes on online learning interest

Based on the results of research data processing from various question indicators, it can be seen that the test results for the first hypothesis show the t count is greater than t table and a significance level of 0.046 is less than 0.05 which indicates that the positive results are significant and the hypothesis is accepted.

According to Davis et al. (1989) Attitude is a reflection of feelings of liking or disliking about the performance of the target behavior that has been carried out. In a study conducted by Kartika (2017), found that attitude had a significant effect on actual behavior. Purwanto (2000) argues that attitude is a way of reacting to a stimulus. A tendency to react in a certain way to a stimulus or situation it faces. Based on the study's results, it is known that the attitude of accounting students has a positive effect on interest. Attitude is an important determination in human behavior to react. Therefore, students who have a positive attitude towards a certain object or situation will show liking or pleasure (like), on the contrary, people who have a negative attitude will show dislike or displeasure (dislike). The attitude of accounting students who responded positively to online learning activities grew their interest in online media learning.

This study's results support the theory of planned behavior (Ajzen, 1991). When an individual has a factor belief in himself, he can give a positive or negative response to something. This study's results align with previous research Saud (2016) which states that attitude has a significant positive effect on intention. These findings are also the same as Damayanthi's research (2017) who conducted an empirical study on students, concluded that there was a positive and significant effect on attitudes towards intentions.

3.10. The influence of regulations on online learning interest

Based on the results of research data from various indicators of regulatory questions related to online learning interest, it can be seen that the test results for this statement indicate that the t count is greater than t table and a significance level of 0.035 is less than 0.05 which indicates that the positive results are significant and the hypothesis is accepted.

According to Ajzen (2002) quoted by Azwar, the subjective norm is a person's perception of social pressure to perform or not to perform a behavior. In this study, pressure is described through regulatory variables, where regulations made by the government require the concept of learning to use online media. Furthermore, these regulations align with the subjective norms proposed by Ajzen (2002) that rules are norms that will regulate individuals, and regulations are individual motivations to follow the concept of norms. The existence of rules related to online learning encourages students to implement them because these rules are binding and also motivating. The results of this study support the research of Fatinah and Baridwan (2013), Binalay et.al (2016), and Susanto (2021) that

norms or rules influence a person's interest to act.

3.11. The effect of perceived control on online learning interest

From the results of data processing on the control variables, data shows that the results of the control perception hypothesis on online learning interest are accepted. The significance level with a value of 0.02 and a positive value is below 0.05, which means that the perception of control positively influences interest in online learning. This result is in line with the concept of planned behavior theory, which according to Ajzen (1991), Perceived behavioral control is a belief control that includes individual perceptions showing the ease or difficulty of performing the behavior. The amount of control ability is assessed based on the ability that a person actually has over their behavior. When the behavior control is higher in students, the intention to do online learning will occur, because students realize the importance and benefits of the learning process as a form of their perception of self-control. These results directly support the concept of planned behavior theory used in this study.

The results of this study support previous research, research conducted by Soesilowati (2013), Winardi (2013) which proves that the perceived control variable has a significant effect on intention. Likewise, Mayasari's research (2018) proves a positive influence between perceived control and whistleblowing intentions.

4. CONCLUSION

Based on the study's results, it is known that the average answers from research respondents support the perception of attitudes, regulations and behavioral control in the interest of online learning. In other words, the results of this study prove that the variables of attitude, regulation and perceived control positively affect interest in online learning. The results of this study also strengthen the concept of planned behavior theory as a theory that can be used as an approach to explain the factors that influence individual interest in doing something. This research has several weaknesses, namely related to the research sample, which is only in one area, so it will be difficult to generalize the theory. In addition, the research variables are only limited to internal factors that influence individuals regarding the interest in acceptance. Further research can expand the sample area of research and add other external variables related to acceptance of online learning interest.

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