The Effects of the *Tri Hita Karana* Culture, Computer Anxiety, Computer Attitude, and Computer Self Efficacy on the Interest of Accounting Students of Private Universities in Denpasar City to Use Accounting Software

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**ABSTRACT**

This study aims to analyze the effect of the *Tri Hita Karana* (THK) culture, computer anxiety, computer attitude, and computer self-efficacy on the interest of accounting students of private universities in Denpasar City to use accounting software. Sample of this research is 95 accounting students was taken using random sampling techniques. Data were analysed using multiple linear regression analysis and the result of this study finds that *Tri Hita Karana* and computer attitude has positively affected the interest of accounting students to use accounting software, but computer anxiety and computer self-efficacy does not affect the interest of accounting students to use accounting software. The implications of this research for private universities in Denpasar City are expected to be able to improve the quality of the learning process and provide insight for students regarding the use of accounting software so as to produce graduates who can compete in the workforce later.

Keywords: *Tri Hita Karana* Culture, Computer Anxiety, Computer Attitude, Computer Self-efficacy, Accounting Software, Students’ Interest

**INTRODUCTION**

The rapid development of information technology (IT) in accounting facilitates firms and organizations to use the integrated accounting information system. The trend underscores the importance of teaching accounting software to enable students to compete professionally. In Indonesia particularly, IT development increases computer-based occupational effectiveness and efficiency due to increasingly extensive availability of software such as Oracle, Microsoft SQL (Structured Query Language) Server and MYOB (Mind Your Own Business). Also, firms increasingly use accounting software in their financial functions. However, a major obstacle in using accounting software is accounting graduates’ lack of ability and interest to use accounting software. Thus, it is crucial to have the policy to enhance the use of accounting software.

Information Technology in this case accounting software is a challenge for Accounting students because as prospective accountants they are required to have a positive attitude in using Accounting software. The determining factor for the success or failure of a computer technology system is how the user’s attitude in using computer technology. The user’s attitude consists of components cognition, compassion and related behavior as shown by the optimistic attitude...
that computers are strongly influenced by computer self-efficacy, computer anxiety, computer attitude. The latest independent variable in this research is tri hita karana culture.

Tri Hita Karana (THK) cultural philosophy is widely known as the life dimension of Balinese that is ingrained in the tradition of Hinduism people in Bali. Cultural factors are important factors in shaping the context of technology utilization and performance has long been recognized (Lippert and Volkmar, 2007). Culture is widely believed to have a large impact on the behavior and practice of individuals throughout the world (McCoy et al., 2007). THK principle is a philosophy that teaches three principal ways to achieve the highest happiness: dharma/ God’s truth and human nature, self-convincing on God’s truth, and doing good deeds within God’s truth (Palguna, 2007).

Computer anxiety is psychological stress experienced by individuals due to an understanding of technology, both its application and its method of operation. According to Afriana (2009) computer anxiety is a particular type of stress because computer anxiety is associated with negative beliefs about computers, problems in using computers and rejection of machines. Computer anxiety is often associated with a positive response or an individual's negative response to the attitude of using a computer. Positive response is individuals who like computer technology if they feel that the presence of such technology will provide convenience in use and does not require heavy effort. Negative responses, namely individuals who do not like the presence of computer technology will feel anxious or excessive fear and allow them to feel intimidated in using it.

Computer attitude shows a reaction or perspective on someone computer technology based on their pleasure or displeasure with computer technology (Kuntardi, 2004). Computer self-efficacy is interpreted as an individual's belief or assessment of their ability to use and carry out tasks computing well. Computer self-efficacy is not only about one's skills, but includes judgments about what actions he can take for complete their tasks related to computer applications and also become factors that influence the use of a system (Setyowati et al., 2017)

There are inconsistencies in the results of the study of several variables conducted by Venkatesh et al. (2003) which shows that computer self-efficacy, and computers anxiety has no significant effect on technology users. While the results showed computer anxiety negative influence on skills in using computers Yusnaini (2010). Handayani (2010) examines the analysis of influence computer anxiety and computer self-efficacy in internet use expertise. The results showed that computer anxiety has a positive influence on students’ expertise in using computers, and computer self-efficacy shows it is not positive influence on internet usage expertise.

The formulation of the problem in this study are; (1) What is the influence of the Tri Hita Karana Culture on students' interest in using accounting software? (2) What is the effect of Computer Anxiety on students' interest in using accounting software? (3) How does Computer Attitude influence student interest in using accounting software? (4) What is the effect of Computer Self-Efficacy on students' interest in using accounting software? The results of this study are expected to contribute to private universities in the city of Denpasar, especially those with accounting studies in order to be able to improve the quality of the learning process and provide insights for students regarding the use of accounting software so as to produce graduates who can compete in the workforce later. Theoretically this
research is expected to provide empirical evidence and confirm consistency with the results of previous studies.

RESEARCH METHOD

This study was conducted in four private University in Denpasar Bali. The type of data used was the quantitative data and statistical method used the multiple linear regression analysis. Data collection methods used in this study used a questionnaire. This questionnaire is distributed directly to respondents based on a predetermined sample and distributed according to the proportion of the sample that has been determined by the Slovin formula. The sample in this study amounted to 95 respondents.

RESULTS AND DISCUSSION

Table 1. show the following results:

<table>
<thead>
<tr>
<th>Independent Variable</th>
<th>Regression Coefficient Value</th>
<th>Significance Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tri Hita Karana Culture (THK)</td>
<td>0.436</td>
<td>0.003</td>
</tr>
<tr>
<td>Computer Anxiety (CA)</td>
<td>-0.036</td>
<td>0.721</td>
</tr>
<tr>
<td>Computer Attitude (CAT)</td>
<td>0.363</td>
<td>0.000</td>
</tr>
<tr>
<td>Computer Self Efficacy (CSE)</td>
<td>-0.305</td>
<td>0.056</td>
</tr>
</tbody>
</table>

The regression coefficient of Tri Hita Karana Culture is 0.436 and significance value of 0.003 (<0.05) suggest that the Tri Hita Karana culture positively affects the interest of accounting students of private universities in Denpasar City to use accounting software. The results imply that a better implementation of the Tri Hita Karana culture in the learning process will increase students' interest to use accounting software. Besides, the findings also indicate that the Tri Hita Karana culture plays a crucial role to ensure accounting students that the use of accounting software in their tasks will enable them to complete the assignments and make them well-prepared in entering the job market with rapid technological development. The Tri Hita Karana culture as the local culture of Balinese encompasses broader dimension (divine resources/ parahyangan, human resources/ pawongan, and natural resources/ palemahan). Overall, the results support Srite et al. (2008).

The regression coefficient of Computer Anxiety is -0.036 and significance value of 0.721 (> 0.05) indicate that computer anxiety does not affect the interest of accounting students of private universities in Denpasar City to use accounting software. The result by pointing out that rapid technological development facilitates everyone, including accounting students, to easily gather information on the manual use of various software. Consequently, computer anxiety is no longer a significant factor in explaining the use of accounting software. The results are different from Afriana (2009).
The regression coefficient of computer attitude is 0.363 and significance value of 0.000 (< 0.05) show that computer self-attitude positively affects the interest of accounting students of private universities in Denpasar City to use accounting software. The result suggests that accounting students who enjoy more using accounting software exhibit greater interest to use accounting software. The results are in line with Putra and Nugroho (2016), Adi and Yanti (2019) who reveal that computer attitude positively affects students’ interest to use accounting software.

The regression coefficient of computer self-efficacy is -0.305 and significance value of 0.056 (> 0.05) show that computer self-efficacy does not affect the interest of accounting students of private universities in Denpasar City to use accounting software. That happened because accounting students are already self-confident with rapid technological development, especially the use of software in completing their activities, they exhibit greater self-confidence in using accounting software. The results are in line with Sasongko (2014) who find that computer self-efficacy does not affect students’ interest to use accounting software.

CONCLUSIONS

1) The Tri Hita Karana culture positively affects the interest of accounting students of private universities in Denpasar City to use accounting software.
2) Computer anxiety does not affect the interest of accounting students of private universities in Denpasar City to use accounting software.
3) Computer attitude positively affects the interest of accounting students of private universities in Denpasar City to use accounting software.
4) Computer self-efficacy does not affect the interest of accounting students of private universities in Denpasar City to use accounting software.

REFERENCES


