

The Influence of Personal Characteristics, Interaction: (Computer/Individual), Computer Self-efficacy, Personal Innovativeness in Information Technology to Computer Anxiety in use of Mind your Own Business Accounting Software

Mega Mayasari^{1*}, Gudono²

¹Department of Business Management Accounting, Batam State Polytechnic Parkway Street Batam Center, Batam, Indonesia, ²Department of Accounting, Faculty of Economics and Business-Gadja Mada University, Yogyakarta, Indonesia. *Email: mega@polibatam.ac.id

ABSTRACT

The purpose of this study was to identify the factors that cause computer anxiety in the use of Mind Your Own Business (MYOB) accounting software, i.e., to assess if there are any influence of age, gender, amount of training, ownership (usage of accounting software on a regular basis), computer self-efficacy, personal innovativeness in Information Technology (IT) to computer anxiety. The study also examined whether there is a relationship trait anxiety and negative affect to computer self-efficacy. The research data is obtained through questionnaires which was distributed to 100 vocational teachers at the accounting Department in the Riau Islands Province. However, only 82 questionnaires can be used. Data were analyzed using partial least square structural equation modeling. The results of this study indicate that there is a negative effect of the use of MYOB accounting software on a regular basis, computer self-efficacy, and personal innovativeness in IT to computer anxiety. Subsequent findings indicate that the trait anxiety has a negative effect on computer self-efficacy. However, these findings did not show any influence of age, gender, training and computer anxiety. Negative affect were also found not to have a relationship with computer self-efficacy.

Keywords: Computer Anxiety, Self-efficacy, Innovativeness, Interaction: Computer/Individual, Accounting Software

JEL Classifications: M00

1. INTRODUCTION

Prestridge (2012) states that the development of Information and Communication Technology (ICT) in education, is a form of teachers' beliefs about the role of ICT as a learning tool. One of the use of ICT in education is the use of learning software. Ministry of National Education of 2010 requires that test competency with software accounting Mind Your Own Business (MYOB) held in schools particularly the vocational school (<http://myobindonesia.wordpress.com>)¹. Responding to the many schools that already

incorporate MYOB computerized accounting software in the learning curriculum. This is done so that students are familiar to using the program. Buche et al., (2007) stated that the ability to interact effectively with information technology is needed in order to succeed in the world of education and work environment. The role of the teacher is able to use the technology that is needed to support the learning process using Information Technology (IT). This is reinforced by the presence of the Minister of National Education regulation number 16 of 2007 on the standard academic qualifications and competence of the teacher, explained that one of the pedagogical competence of teachers is to utilize information and communication technology for learning. Helping teachers from fear, worry, and anxiety they are very important to success for implementing new software technology into the classroom (Miller, 2010).

¹ Available at: <http://myobindonesia.wordpress.com/2010/04/23/teacher-and-student-respondent-mastered-myob-accounting-program>, [accessed 10 January 2014].

Applying of ICT in schools is not easy, many obstacles that must be faced. One of the constraints is the teacher of human resources (Susilningsih, 2008). The ability of teachers in ICT is not ready (Wahyu, 2007). Generally, teachers are able to use accounting software only teacher who teaches accounting software, not all accounting teachers can use it. Mumtaz (2006) stated that many teachers, at every grade level, have the skills and confidence but less and are limited in the use of computer software. Evidence shows that around 30-40% of individuals experience some level of computer anxiety (Buche et al., 2007). Teachers who less confidence in their ability to use computers effectively in the classroom, can be understood as a form of computer anxiety, or "cyberphobia" (Russell and Bradley, 1997). The teacher should not have anxiety, because anxiety will be able to disrupt with the transfer of knowledge from teacher to student. Compeau and Higgins (1995) states that the computer anxiety is anxiety around the computer so that the negative influence of computer use. Venkatesh (2000) define the same thing, computer anxiety is a reaction to the negative effects of the computer use. Ali and Fadila (2008) explains that computer anxiety can be interpreted as resistance to change. Computer technology has become an integral part of the accounting curriculum, if there is a refusal to it, will be able to interfere with the learning process (Ali and Fadila, 2008).

Computer anxiety-related research using a sample of students has been done. Rosen and Weil (1995) compared computer anxiety students in ten countries. The results of these studies indicate that each country has a unique culture depends on the model of computer anxiety. Then Thatcher and Perrew (2002) examined the relationship between the IT-specific individual differences that have dynamic properties (computer anxiety and computer self-efficacy) with individuals who have stable properties (among others: Personal innovativeness, negative affect and trait anxiety). The results of these studies indicate that the nature of the particular situation more broadly influence on IT situation of individual differences. Havelka et al. (2004) conducted an empirical study to determine predictors of computer anxiety among business students graduate college. The results of these studies indicate that there are significant differences in the level of computer anxiety among business students who have different majors and a number of related experience with computers. The results also findings Business student ACT scores have a significant relationship to computer anxiety, but no significant differences were found between business students of women and men. Research on computer anxiety is linked to the performance observed by Buche et al. (2007) the results of the studies indicate that the performance of individuals in technology-intensive programs will have a negative impact if there is a negative reaction to technology. Ali and Fadila (2008) conducted research on personality type and gender and grade point average (GPA) factors that may affect the accounting student computer anxiety. The results of these studies indicate that there is a significant relationship between computer anxiety in accounting students with sensing-intuitive personality and thinking and feeling computerphobia, while gender and computer anxiety does not affect the GPA. Hatta and Marietza (2013) investigated the effect of anxiety on expertise

in using accounting software on employee trading company. The study does not specify the accounting software used. The findings of these studies indicate that the locus of control proved to be a moderating variable that affects the relationship between computer anxiety and user expertise, there is no difference in the level of computer anxiety among male employees and women. Some previous research more test computer anxiety conducted by business students and employees.

Computer anxiety-related research with a sample of teachers is still rarely studied in Indonesia. Some foreign studies using a sample of teachers is Pelgrum and Plomp (1993) associated with the use of computers by teachers in 21 countries. The results of the study stated that the knowledge and skills of teachers was significantly related to the amount of training received. Russell and Bradley (1997) identify sources and levels of computer anxiety cyberphobia on public school teachers in Queensland (Australia). The results showed that elementary and secondary teachers strongly support the use of computers in education, but was reported to have a computer competency levels are quite low. Yang et al. (1999) examined the computer anxiety among vocational school teachers in Florida. It was found that there is no relationship between computer anxiety vocational educators and demographic variables: Age, ethnic background/culture, and teaching/professional field. Furthermore, Hong and Koh (2002) conducted a study related to computer anxiety levels and attitudes toward computers in a rural secondary school teachers in Malaysia. The results indicate that there is a negative relationship between computer anxiety and attitudes toward computers, computers and teachers who have more experience on computers have lower levels of anxiety and a more positive attitude toward computers. Susilningsih (2008) investigated the influence of computer anxiety on the expertise of public and private high school teachers in the use of computers in Magelang. Research results show that the average high school teacher has higher computer anxiety levels than the average private school teacher. Then the average level of computer skills teacher SMA is lower than the average private school teacher.

Recent research conducted by Powell (2013) mereviews 276 research articles related to computer anxiety. The study makes a framework of computer anxiety literature, and summarizes the antecedents of computer anxiety to nine variables. The 9 variables are divided into two groups. The first group is composed of individual characteristics of age, gender, other anxiety, education, personality and profession. The second group is the interaction: (Computer/individual), namely: Experience, training and ownership. The results of these studies indicate that the results are significantly different for age, gender, training and ownership are based on a sample and different decades. The sample used in the study are students, managers, and senior adults, and very few are using the sample of teachers even no use samples vocational high school teachers.

This study differs from previous studies in the case, classifying the independent variables into four groups: Personal characteristics, consisting of age and gender, the second group interactions: (computer/people), consisting of training and ownership in

accordance with the grouping Powel (2013). Based on the results of previous studies, the four variables do not have a clear relationship to computer anxiety. There were found positively related, negatively, even some that found no relationship. While the third group is self-efficacy, computer self-efficacy consists of the negative affect and trait anxiety. The fourth group, consisting of innovativeness, personal innovativeness in IT. The third and fourth basic grouping based on research results Thatcher and Perrewe (2002). computer anxiety were examined in this study is related to the anxiety toward using of MYOB accounting software.

Based on the exposure, this study wanted to identify the causes of computer anxiety on teacher vocational school of Accounting Department in Riau Islands Province. The reasons for selection of this samples because of MYOB software is used as the test material competence of vocational students in Indonesia, so that accounting students are expected to use the software properly. If students are required to be able to master MYOB software, it is definitely the teacher can and should be able to use the software. The results of this research can be used as information for the relevant agencies to design teacher professional vocational training programs related to the use of accounting software in the riau Islands province. Based on the above exposure then the questions raised in this research are: Whether there is influence of age, gender, amount of training, ownership (the use of accounting software on a regular basis), computer self-efficacy, personal innovativeness in IT to computer anxiety. The study also examined whether there is a relationship of trait anxiety and negative affects to computer self-efficacy. The results of this study are expected to theoretical contribute, to explanation the factors rise of computer anxiety in the Accounting Department of vocational school teachers in Riau Islands Province. In addition, this study also expected to contribute to a practical form of input for education departments to organize teacher professional development programs. In particular vocational School teacher in Riau Islands Province associated with the use of MYOB accounting software in the learning process thus increasing the confidence of teachers in using the software.

2. LITERATURE REVIEW AND HYPOTHESES

2.1. Literature Reviews

2.1.1. Social cognitive theory

Havelka et al. (2004) explains that Bandura's social cognitive theory, can be used as a basis for research related to computer anxiety. Bandura (1989) describes the concept of social cognitive theory, as a function of psychological causes reciprocal triangle. In the model described in that behavior, cognitive and other personal factors, and environment influence each other. Reciprocal relationship between people/cognitive and behavioral reflects the interaction between the mind and influence their behavior. What people think, believe, and taste, influencing how they behave. Then the reciprocal relationship between personal characteristics are concerned with the environmental influences. Furthermore, behaviors that affect the environment.

2.1.2. Social learning theory

In addition to social cognitive theory, this study uses the social learning theory. Bandura (1997) describes the concept of social learning theory associated with the self-efficacy. In essence the concept described in the self-efficacy and anxiety that mutually affect each other. Bandura (1997) also explains that the individual who has experience high anxiety, self-efficacy is lower and vice versa.

2.2. Hypotheses

2.2.1. The effect of age on computer anxiety

Findings (Raub 1981; Laguna and Babcock 2000) found that age was positively related to computer anxiety. However (Igbaria and Parasuraman, 1989; Yang et al.; 1999) found that there was no correlation between age and computer anxiety. Furthermore, Orr et al. (2001) found different results, older students tend to have more positive attitudes toward computers of the students are young, it means that the older the person, have better the attitude in using the computer. These results are supported by Baloglu and Cevik (2009) which states that younger people have a high level of anxiety. Powell (2013) found no relationship between age and computer anxiety adults in the 1990s, while the adults in the 2000s had a positive relationship between age and computer anxiety. Based on social cognitive theory, the environment, individual characteristics, and behaviors influence each other. Environment in the era of modern times such as today's demanding individuals can use information technology properly. Today the use of ICT in the field of learning is a necessity, particularly for vocational schools. So that teachers are required to be able to use the software with good learning. This becomes a problem for teachers who are relatively old. Teachers are relatively old already familiar to it manually, if required using learning software, it will be some doubt in him is able to use the software, or even cause damage. This is what ultimately makes the older teachers will tend to feel anxious. So the hypothesis is:

H1: Age has positive influence on computer anxiety.

2.2.2. The influence of gender on computer anxiety

Russell & Bradley (1997) found that men are more confident than women. Todman (2000) supports these results, that women have more computer anxiety than men. The findings of Chou (2001) showed the same thing that female students have lower self-confidence and higher anxiety. In line with the results of Hong and Koh (2002) found that female teachers are more anxious than male teachers. Furthermore, Cooper (2006) conducted research on the digital divide by gender, the findings show that the digital divide affects people of all ages. Women are at a disadvantage compared to men when learning about computers or other learning materials with the help of computer software. Yusnaini (2010) found similar results that women are more likely to have high anxiety with the use of computer technology than men.

The different results shown by Igbaria and Parasuraman (1989) which states that gender has no effect on computer anxiety. Orr et al. (2001) found that men and women have different attitudes toward computers. Havelka et al. (2004) support the

results of these studies that there is no significant difference between male business students and female business students to computer anxiety. Findings Ali and Fadila (2008) showed the same thing and that gender does not affect the performance index of computer anxiety. Tekinarslan (2007) also found that students of computer anxiety levels do not differ depending on gender. Findings Popovich et al. (2008) expressed the same results that men and women did not significantly differ in their attitudes toward computers. This finding was supported by Mathiyalakan et al. (2012) which states that gender was not associated with a significant impact on computer anxiety. Powell (2013) found similar results for a sample of students, that there is no relationship between gender and computer anxiety, while for a sample of children, adults and seniors showed different results that women have a higher computer anxiety than men.

Based on social cognitive theory, the environment, individual characteristics, and behaviors influence each other. Today, women have increasingly demonstrated existence himself in his work. But sometimes the more women work involves internal factors that exist in him that feeling. For example, when trying to use learning software, one of the women will feel fear, fear of damage, and other fears. This is why women faster than men anxious therefore hypothesized as follows.

H2: Gender influence on computer anxiety.

2.2.3. The effect of training on computer anxiety

Findings Gist et al., (1989) showed that participants with high confidence scores significantly better than participants with self-confidence scores were lower computer. Research results Chou (2001) found that the only significant effect of computer anxiety on post-training skills of computer usage. Orr et al. (2001) also supports the finding, that anxiety will be reduced by using a computer class instruction format. The same is suggested by Zhao et al. (2007) that post-training self confidence have a positive impact on customer satisfaction and ease of use. This ease of use will increase the customer's intention to reuse so as to reduce anxiety towards technology. The findings of Long et al. (2007) supports these results that there is a negative relationship between computer anxiety and pre-training motivation. While Buche et al. (2007) found different results, changes in computer anxiety from exposure to intensive computing environments are not uniform across individuals. The results of the study Powell (2013), shows that in the era of the 1990s there was no relationship between training and computer anxiety. However, different results are shown in the 2000s that training and computer anxiety has a negative relationship.

Based on social cognitive theory between the environment, individual characteristics and behaviors influence each other. Teachers who receive training with more training intensity will increase cognitive ability in using MYOB accounting software so that he will feel able to use the software properly. Confidence that will reduce anxiety in using MYOB accounting software. Based on the explanations that have been presented then hypothesized:

H3: The number of accounting software training negative effect on computer anxiety.

2.2.4. The effect of ownership on computer anxiety

Russell & Bradley (1997) found a significant correlation of the variables of computer ownership and access to computer competence related to the self and the computer anxiety levels, those with regular access have lower levels of anxiety. This finding was supported by Orr et al., (2001) which states that a student who has a computer will have a positive attitude towards computers. Findings Tekinarslan (2007) also support this, computer experience (personal computer ownership), frequency of computer use and the level of students use of computers increases, so will significantly decrease computer anxiety.

The different findings indicated by Brosnan (1998) who found that the level of computer anxiety may vary depending on the computer-based task where participants had to be tested. The same results were shown by Hong and Koh (2002) who found that computer experience and computer ownership causes differences in levels of computer anxiety among high school teachers in a rural location. On the other hand the findings Baloglu and Cevik (2009) shows that the term of office of candidates and administrators differed significantly on ownership of PCs at home. Almost all the candidates in the study have a PC, and more than 25% of administrators do not have a PC. They found that having a PC or not, did not show significant differences in the use of computers or the number of hours of work with a computer in a day. Powell (2013) found similar results to the student in the 1990s that there is no relationship between computer ownership with computer anxiety, but the students in the 2000s showed that there is a negative relationship between computer ownership with computer anxiety.

Based on social cognitive theory, teachers who use MYOB accounting software on a regular basis will feel comfortable and familiar with the use of MYOB accounting software that relieve anxiety. Based on these findings it is hypothesized:

H4: Ownership (use accounting software on a regular basis) has negative effect on computer anxiety.

2.2.5. The influence of computer self-efficacy of the computer anxiety

Rifa and Gudono (1999) found a negative influence of computer anxiety on end user computing expertise. The relationship between computer anxiety and computer self-confidence based on research and Thatcher and Perrew (2002), which states that there is a negative relationship between computer anxiety and computer self-efficacy. Social learning theory states that self-efficacy and anxiety mutually influence one another Bandura (1977) in the Thatcher and Perrew (2002). Individuals who have high self-confidence would feel to have the level of mastery of the use of accounting software MYOB higher sehigga lower computer anxiety. Thatcher and Perrew (2002) describes when thinking about different situations, individuals who have a high negative feelings are more likely to make mistakes and shortcomings than his colleagues. Accordance with the characteristics of social

cognitive theory individual, environment and behavior influence each other then the person who has a high negative feelings makes it easy to make mistakes that increase anxiety and decrease its ability to use MYOB accounting software. Whereas trait anxiety are more inclined to experience anxiety when one is confronted with a problem or challenge (Thatcher and Perrew, 2002). Thus hypothesized as follows.

H5: Computer self-efficacy has negative effect on computer anxiety.

H5a: Negative affect has negative effect on computer self-efficacy.

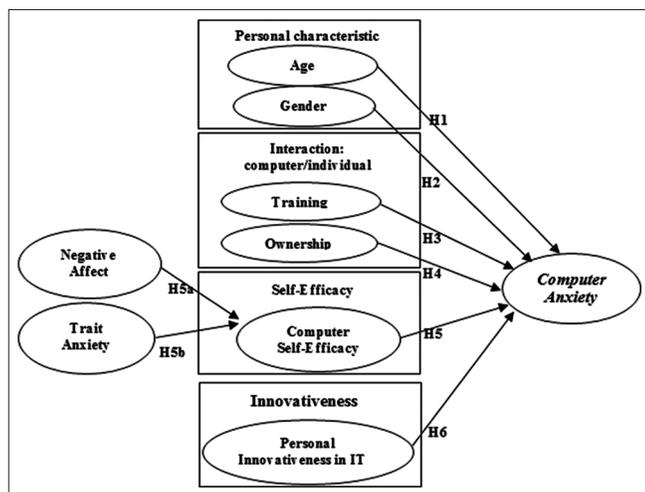
H5b: Trait anxiety has negative effect on computer self-efficacy.

2.2.6. The influence of personal innovativeness in IT (personal innovativeness in IT) to the computer anxiety

Findings and Thatcher and Perrew (2002) showed that personal innovativeness in IT has positive influence on computer self-confidence and negatively affect computer anxiety. According to social learning theory there is a reciprocal relationship between computer anxiety and computer self-confidence. People who have high innovativeness in IT will continue to seek the latest information on how to use a new technology. High curiosity that this will increase the capability and confidence in himself that makes sense of reduced anxiety. This is using personal innovativeness in IT and computer anxiety has a negative relationship. Then hypothesize as follows.

H6: Personal innovativeness in IT has negative effect on computer anxiety.

2.3. Research Model



3. RESEARCH DESIGN

3.1. Population and Sample

The population of this research is all vocational school teacher in Riau Islands Province. Samples studies were vocational school teachers in Riau Islands Province of Accounting Department. The reason to choose this sample because the MYOB software is used as the test material competence of vocational students

in Indonesia, so that accounting students are expected to use the software properly. If students are required to be able to master MYOB software, it is definitely the teacher can and should be able to use the software. This research was conducted in Riau Islands Province due to the development of educational facilities in the province is not as fast as the development of educational facilities in Java. So that computer anxiety especially in the use of accounting software is still a concern it (Table 1).

3.2. Data Collection Techniques

The research data is the primary data obtained through questionnaires to the vocational teacher in coordination with the related Department of Education. Initially planned deployment questionnaire using an online questionnaire. However, due to the current distribution of questionnaires coincide with the implementation of National Final Examination, so that the teachers had difficulty in accessing the online questionnaire. Therefore, a direct questionnaire distributed to vocational teachers directly. 100 questionnaires distributed to vocational teacher of accounting Department in the Riau Islands Province, but only 84 questionnaires were returned. Of the 84 questionnaires contained two incomplete questionnaires so that the number of questionnaires can be used totaled 82 questionnaire. Distribution and collection of questionnaires take approximately 1 month. Questionnaires began on April 25, 2014 and were collected on May 24, 2014 The following are the percentage rate of return of respondents questionnaires research (Table 2).

The sampling technique used was purposive sampling using criteria in accordance with the purpose of research. The criteria are teacher have been using MYOB accounting software and minimal training time ever getting 1 time.

3.3. Nonresponse Bias Test (Not Responding Bias)

Bias does not respond are respondents returning questionnaires late or does not respond at all (Hartono, 2008a). Tests conducted with nonresponse bias Mann–Whitney test, as this study has a

Table 1: Respondent characteristics

| Description | Item | Amount | % |
|----------------------|------------|-----------|-------|
| Age | 23-35 year | 47 people | 57.32 |
| | 36-47 year | 30 people | 36.59 |
| | 48-60 year | 5 people | 6.10 |
| Gender | Male | 21 people | 25.61 |
| | Female | 61 people | 74.39 |
| Education background | D3 | 5 people | 6.10 |
| | S1 | 69 people | 84.15 |
| | S2 | 8 people | 9.76 |
| Time of work | ≤4 year | 29 people | 35.37 |
| | >4 year | 53 people | 64.63 |

Table 2: The response rate of the questionnaire

| | |
|-------------------------|-----|
| Total number of samples | 100 |
| Received | 84 |
| Not completed | 2 |
| Used | 82 |
| Respon rate | 82% |

small sample number. The results show the significant value above 0.05 (Appendix). That is, respondents from the two groups there was no difference in the time of return. This shows that there is no bias in the results of the late response. So that the results can be merged with the late response as a result of the sample with no late response.

3.4. Partial Least Square (PLS) Analysis

The data has been collected analyzed using PLS-structural equation modeling (SEM) with the help SmartPLS version 2.0. The rationale for this analysis tools for this research model has many constructs with many indicators, the measurement scale used is different and has a small sample below 100 Gudono and southern (2013) states that the PLS-SEM is used if the purpose of the research to develop a theory or build theory (orientation is predicted), has a small sample size between 30 and 100, has a research model with great complexity with many constructs and many indicators. PLS-SEM does not require normally distributed data, parameter estimation can be performed directly without the requirement criteria of goodness of fit and significance testing to go through bootstrap/jackknife (Table 3).

4. RESULTS AND DISCUSSION

4.1. Analysis of Research Results

4.1.1. Measurement model evaluation

4.1.1.1. Convergent validity test

The test was measured based on the value of the loading factor indicators that measure the construct. Then it can be seen also from the average variance extracted (AVE) and communality scores of each construct, should be worth over 0.5. Convergent validity of the test results is presented in Tables 4 and 5.

4.1.1.2. Discriminant validity test

Discriminant validity was assessed by comparing the root of AVE of each construct with the correlations among constructs.

Based on Table 6 root AVE value of each construct is greater than the correlation between the constructs with other constructs in the model it can be concluded that the indicators used in this study meets the criteria for discriminant validity.

Table 3: Research model variables

| Latent variable | Code | Indicator* | Item |
|-----------------|------|---|------|
| CSE | CSE | CSE4, CSE5, CSE6, CSE7, CSE8, CSE9 | 6 |
| NA | NA | NA1-NA10 | 10 |
| TA | TA | TA1 and TA2 | 2 |
| CA | CA | CA 1, CA 8, CA 12, CA 13, CA 14, CA 15, CA 18 | 7 |
| PIIT | PIIT | PIIT1 and PIIT4 | 2 |

CSE: Computer self-efficacy, NA: Negative affect, TA: Trait anxiety, CA: Computer anxiety, PIIT: Personal innovativeness in IT, *Beberapa item pertanyaan telah di-drop karena tidak memenuhi standar nilai loading

4.1.1.3. Reliability test

Reliability test used in this study was a composite of reliability because it can estimate the internal consistency of a construct better. Composite reliability value must be >0.7. Table 5 shows the composite reliability values above 0.7 so it can be concluded that the indicators used in this study are reliable.

4.2. SME

Structural model in PLS is evaluated using the R2 for the dependent variable and the value of the path coefficient (β) for the independent variables were then assessed its significance based on the t-statistic value of each path (Hartono, 2011; Qureshi et al., 2014). R2 values generated in this study is 0.2983, which means the variation changes the computer anxiety variable that can be explained by the variables of age, gender, training, ownership, computer self-confidence, personal innovativeness in IT by 29.83%, while the rest is explained by other variables outside the model.

4.3. Hypothesis Testing

The first hypothesis (H1) states that age has positive influence on computer anxiety (Table 7). The analysis showed that age was not a positive influence on computer anxiety with beta coefficient of 0.0512 and a t-value of 0.6467. That is, the first hypothesis (H1) is not supported.

Hypothesis two (H2) stated that gender influence on computer anxiety. Results of hypothesis testing showed that gender had no effect on computer anxiety as indicated by the value of the beta coefficient of 0.0510 and a t-value of 0.5901. That is, hypothesis two (H2) is not supported.

Hypothesis three (H3) states that the number of accounting software training has negative effect on computer anxiety. The results showed that the number of accounting software training does not negatively affect computer anxiety. This is indicated by the value of the beta coefficient 0.0312 and the t-value of 0.3710. That is, hypothesis three (H3) is not supported.

Hypothesis four (H4) stated that the ownership (use accounting software on a regular basis) has negative effect on computer anxiety. Hypothesis test results indicate that the ownership variable (use of accounting software on a regular basis) negative effect on computer anxiety. This is indicated by the value of the beta coefficient -0.2209 and t-value of 1.8819. That is, hypothesis four (H4) is supported.

Hypothesis five (H5) states that computer self-efficacy has negative effect on computer anxiety. The analysis showed that the beta coefficient 0.3739 and the t-value of 4.5801. That is, hypothesis five (H5) is supported.

Hypothesis (H5a) states that negative affect has negative effect on computer self-efficacy. Hypothesis test results indicate that the negative affect are not negatively effect computer self-efficacy. This is indicated by the beta coefficient of 0.0345 and a t-value of 0.2026, meaning that the hypothesis (H5a) are not supported.

Table 4: Factor loadings dan cross loadings for measurement model

| Item | CA | CSE | GD | OS | NA | PIIT | TR | TA | AG |
|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| CA 1 | 0.6911 | 0.109 | 0.479 | -0.708 | 0.213 | -0.502 | -0.829 | 0.871 | 0.155 |
| CA 12 | 0.132 | 0.388 | 0.845 | -0.032 | 0.455 | -0.804 | -0.533 | 0.847 | 0.21 |
| CA 13 | 0.806 | 0.123 | 0.871 | -0.508 | 0.484 | -0.193 | -0.195 | 0.18 | 0.049 |
| CA 14 | 0.501 | 0.076 | 0.221 | -0.078 | 0.749 | -0.116 | 0.097 | 0.991 | 0.217 |
| CA 15 | 0.246 | 0.516 | 0.835 | -0.145 | 0.28 | -0.109 | 0.921 | 0.243 | 0.195 |
| CA 18 | 0.907 | 0.599 | 0.25 | -0.758 | 0.104 | -0.974 | 0.292 | 0.374 | -0.545 |
| CA 8 | 0.519 | 0.739 | -0.025 | -0.917 | 0.855 | -0.243 | -0.243 | 0.029 | -0.457 |
| CSE 4 | 0.211 | 0.138 | 0.391 | -0.202 | 0.602 | -0.653 | -0.041 | 0.353 | -0.162 |
| CSE 5 | 0.798 | 0.501 | 0.003 | -0.552 | 0.205 | -0.439 | 0.325 | 0.685 | -0.58 |
| CSE 6 | 0.455 | 0.591 | 0.697 | -0.303 | 0.431 | -0.025 | 0.635 | 0.84 | 0.632 |
| CSE 7 | 0.034 | 0.725 | 0.675 | -0.242 | 0.72 | 0.43 | -0.003 | 0.613 | 0.401 |
| CSE 8 | 0.22 | 0.135 | -0.063 | -0.517 | 0.153 | -0.312 | 0.296 | 0.286 | -0.909 |
| CSE 9 | 0.211 | 0.908 | 0.574 | -0.883 | 0.51 | -0.682 | 0.975 | 0.973 | 0.777 |
| JK | 0.944 | 0.78 | 1 | -0.132 | 0.882 | -0.654 | -0.465 | -0.43 | -0.346 |
| KPM | -0.073 | -0.061 | -0.132 | 1 | -0.33 | 0.805 | 0.751 | -0.489 | -0.849 |
| NA 1 | 0.921 | 0.12 | 0.678 | -0.127 | 0.935 | -0.994 | -0.879 | 0.658 | 0.55 |
| NA 2 | 0. | -0.179 | 0.049 | -0.082 | 0.197 | -0.12 | -0.538 | 0.497 | 0.727 |
| NA 3 | 0.777 | 0.672 | 0.347 | -0.359 | 0.685 | -0.649 | -0.757 | 0.279 | 0.568 |
| NA 4 | 0.412 | 0.081 | 0.008 | -0.136 | 0.301 | -0.747 | -0.42 | 0.754 | 0.248 |
| NA 5 | 0.304 | 0.266 | 0.789 | -0.336 | 0.848 | -0.237 | -0.926 | 0.788 | 0.6 |
| NA 6 | 0.321 | 0.926 | 0.133 | -0.074 | 0.704 | -0.188 | -0.167 | 0.371 | 0.558 |
| NA 7 | 0.74 | 0.007 | 0.057 | -0.344 | 0.221 | -0.273 | -0.037 | 0.703 | 0.424 |
| NA 8 | 0.874 | 0.53 | 0.535 | -0.099 | 0.365 | 0.631 | -0.122 | 0.137 | 0.373 |
| NA 9 | 0.464 | 0.084 | -0.424 | -0.122 | 0.638 | -0. | -0.157 | 0.077 | 0.948 |
| NA 10 | 0.477 | 0.011 | 0.443 | -0.728 | 0.161 | -0.559 | -0.528 | 0.198 | 0.207 |
| PIIT 1 | -0.193 | -0.413 | -0.14 | 0.27 | -0.102 | 0.497 | 0.846 | -0.49 | 0.111 |
| PIIT 4 | -0.252 | -0.967 | 0.132 | 0.436 | -0.57 | 0.647 | 0.644 | -0.619 | -0.806 |
| TR | -0.558 | 0.465 | -0.465 | 0.751 | -0.321 | 0.633 | 1 | 0.99 | -0.98 |
| TA 1 | 0.518 | 0.685 | -0.21 | -0.29 | 0.585 | -0.94 | 0.367 | 0.291 | -0.6 |
| TA 2 | 0.653 | 0.126 | -0.503 | -0.847 | 0.309 | -0.422 | 0.4 | 0.771 | 0.946 |
| AG | 0.913 | -0.383 | -0.346 | -0.849 | 0.678 | 0.167 | -0.98 | -0.269 | 1 |

CSE: Computer self-efficacy, NA: Negative affect, TA: Trait anxiety, CA: Computer anxiety, PIIT: Personal innovativeness in IT

Table 5: Iteration algorithm PLS overview

| Description | Validity test | | Reliability test | R ^{2*} |
|-------------|---------------|-------------|-----------------------|-----------------|
| | AVE | Communality | Composite reliability | |
| CA | 0.125 | 0.125 | 0.8 | 0.983 |
| CSE | 0.183 | 0.183 | 0.06 | 0.179 |
| GD | 1 | 1 | 1 | |
| OS | 1 | 1 | 1 | |
| NA | 0.242 | 0.242 | 0.633 | |
| PIIT | 0.734 | 0.734 | 0.289 | |
| TR | 1 | 1 | 1 | |
| TA | 0.284 | 0.284 | 0.427 | |
| AG | 1 | 1 | 1 | |

CSE: Computer self-efficacy, NA: Negative affect, TA: Trait anxiety, CA: Computer anxiety, PIIT: Personal innovativeness in IT, PLS: Partial least square, AVE: Average variance extracted

Hypothesis (H5b) stated that trait anxiety has negative effect on computer self-efficacy. Results of hypothesis testing showed that trait anxiety negatively effect on computer self-efficacy. This is indicated by the beta coefficient of 0.3317 and a t-value of 3.2286, meaning that the hypothesis (H5b) supported.

Hypothesis six (H6) states that personal innovativeness in IT has negative effect on computer anxiety. Hypothesis test results showed that personal innovativeness in IT negative effect on computer anxiety. This is indicated by the beta coefficient of -0.2220 and t-value of 1.9656. That is, hypothesis six (H6) supported.

5. CONCLUSION AND SUGGESTIONS

This study aims to identify the factors that cause rise of computer anxiety with the use of MYOB accounting software. This study uses respondents who work as teachers of Accounting Department in Riau Islands Province. This study propose eight hypotheses to be tested. The results of hypothesis testing showed that there are four hypotheses are supported, hypothesis four (H4), hypothesis five (H5), hypothesis 5b (H5b) and hypothesis six (H6). These findings indicate that there is a negative effect of the use of MYOB accounting software on a regular basis, computer self-efficacy, and personal innovativeness in IT to computer anxiety. That is, if someone is using MYOB accounting software on a regular basis, has self-confidence to computers, and personal innovativeness in IT is high then the computer anxiety will decrease. Subsequent findings indicate that the trait anxiety has a negative effect on computer self-efficacy. However, these findings did not show any influence of age, gender, training and computer anxiety. Negative affect were also found not to have a relationship with computer self-efficacy.

This study provides a theoretical explanation of the implications associated with the factors that influence computer anxiety vocational school teachers. In addition, this study also provides practical implications, a step that can be done to reduce computer anxiety one is to improve a person's self-efficacy in using information technology. The way the government can do to

Table 6: AVE root and the correlations between variables

| Item | AVE root | The correlations between variables | | | | | | | | |
|------|----------|------------------------------------|-------|-------|------|-------|-------|-------|------|------|
| | | CA | CSE | GD | OS | NA | PIIT | TR | TA | AG |
| CA | 0.16 | 1.00 | | | | | | | | |
| CSE | 0.86 | 0.21 | 1.00 | | | | | | | |
| GD | 1 | 0.94 | 0.78 | 1.00 | | | | | | |
| OS | 1 | -0.10 | -0.06 | -0.13 | 1.00 | | | | | |
| NA | 0.51 | 0.03 | 0.32 | 0.88 | -0.3 | 1.00 | | | | |
| PIIT | 0.57 | -0.90 | -0.92 | -0.65 | 0.81 | -0.12 | 1.00 | | | |
| TR | 1 | -0.60 | 0.47 | -0.47 | 0.75 | -0.32 | 0.63 | 1.00 | | |
| TA | 0.54 | 0.66 | 0.42 | -0.43 | -0.5 | 0.94 | -0.40 | 0.99 | 1.00 | |
| AG | 1 | 0.91 | -0.38 | -0.35 | -0.8 | 0.68 | 0.17 | -0.98 | -0.3 | 1.00 |

CSE: Computer self-efficacy, NA: Negative affect, TA: Trait anxiety, CA: Computer anxiety, PIIT: Personal innovativeness in IT, PLS: Partial least square, AVE: Average variance extracted

Table 7: Results summary of hypothesis testing

| Hipotesis | Relationship | Coeffisient | t value | Result |
|-----------|--|-------------|---------|---------------|
| H1 | Age has positive influence on computer anxiety | 0.512 | 0.467 | Not supported |
| H2 | Gender influence on computer anxiety | 0.510 | 0.901 | Not supported |
| H3 | The number of accounting software training has negative effect on computer anxiety | 0.312 | 0.710 | Not supported |
| H4 | Ownership (use accounting software on a regular basis) has negative effect on computer anxiety | -0.209 | 1.819 | Supported |
| H5 | Computer self-efficacy has negative effect on computer anxiety | 0.739 | 4.801 | Supported |
| H5a | Negative affect has negative effect on computer self-efficac | 0.345 | 0.026 | Not supported |
| H5b | Trait anxiety has negative effect on computer self-efficacy | 0.317 | 3.286 | Supported |
| H6 | Personal innovativeness in IT has negative effect on computer anxiety | -0.220 | 1.656 | Supported |

Significant $\alpha=5\%$

improve self-efficacy is make the intensive training to teacher professional development and certification related to the use of MYOB accounting software, especially in the rural areas of Riau Islands Province. This study has several limitations, the small number of samples of research related to vocational teachers in Riau Islands Province. This study does not distinguish between computer anxiety sample urban areas with rural areas. R2 values obtained are relatively low. R2 of 0.2983 for computer anxiety. Indicates that a lot of other important factors that have not been included. Therefore, future research should incorporate other mportant factors related to the teacher’s computer anxiety in Accounting Department and then future research should increase the study sample, in order to get better research results.

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APPENDIX

Non response bias test result

| Time | N | Ranks | |
|---------------|----|-----------|--------------|
| | | Mean rank | Sum of ranks |
| Age | | | |
| Week 1 | 30 | 42,43 | 1273,00 |
| Week 2 | 52 | 40,96 | 2130,00 |
| Total | 82 | | |
| Gender | | | |
| Week 1 | 30 | 36,97 | 1109,00 |
| Week 2 | 52 | 44,12 | 2294,00 |
| Total | 82 | | |
| Trn | | | |
| Week 1 | 30 | 43,20 | 1296,00 |
| Week 2 | 52 | 40,52 | 2107,00 |
| Total | 82 | | |
| Kpm | | | |
| Week 1 | 30 | 39,57 | 1187,00 |
| Week 2 | 52 | 42,62 | 2216,00 |
| Total | 82 | | |
| Cse | | | |
| Week 1 | 30 | 38,92 | 1167,50 |
| Week 2 | 52 | 42,99 | 2235,50 |
| Total | 82 | | |
| Ta | | | |
| Week 1 | 30 | 35,35 | 1060,50 |
| Week 2 | 52 | 45,05 | 2342,50 |
| Total | 82 | | |
| Piit | | | |
| Week 1 | 30 | 39,40 | 1182,00 |
| Week 2 | 52 | 42,71 | 2221,00 |
| Total | 82 | | |
| Ca | | | |
| Week 1 | 30 | 42,63 | 1279,00 |
| Week 2 | 52 | 40,85 | 2124,00 |
| Total | 82 | | |
| Na | | | |
| Week 1 | 30 | 36,70 | 1101,00 |
| Week 2 | 52 | 44,27 | 2302,00 |
| Total | 82 | | |

Test statistics^a

| | Age | Gender | Training | Kpm | Cse | Ta | Piit | Ca | Na |
|------------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Mann-Whitney U | 752.000 | 644.000 | 729.000 | 722.000 | 702.500 | 595.500 | 717.000 | 746.000 | 636.000 |
| Wilcoxon W | 2130.000 | 1109.000 | 2107.000 | 1187.000 | 1167.500 | 1060.500 | 1182.000 | 2124.000 | 1101.000 |
| Z | -0.309 | -1.732 | -0.615 | -0.665 | -0.747 | -1.795 | -0.615 | -0.328 | -1.402 |
| Asymp. Sig. (2-tailed) | 0.758 | 0.083 | 0.538 | 0.506 | 0.455 | 0.073 | 0.539 | 0.743 | 0.161 |

^aGrouping variable: Time