Conference Paper

Analysis of Factors Affecting Behavioral Intention to Use E-Learning Uses the Unified Theory of Acceptance and Use of Technology Approach

Ramllah and Ahmad Nurkhin

Department Economic Education, Economics Faculty, Semarang State University – Indonesia

Abstract

The purpose of this study isto analyze the influence of performance expectancy, effort expectancy, social influence, facilitating conditions, perceived creadibility, and anxiety on e-learning behavioral intention to use who are moderated by experience and voluntariness of use.The study population was 215 students who used e-learning in the Accounting Department of SMK N 1 Karanganyar. The sample selection using Slovin method with an error rate of 5% and sampling area technique obtained by respondents as many as 140 students. The technique of collecting data using a questionnaire. Data analysis techniques used descriptive statistical analysis and SEM-PLS. Data analysis tool using WarpPLS 5.0.The results of the descriptive statistical analysis show that the behavioral intention to use e-learning, performance expectancy, effort expectancy, social influence, facilitating conditions, perceived creativity, anxiety, experience and voluntariness of use are in the sufficient category. Hypothesis test results show the influence of performance expectancy on e-learning behavioral intention to use, effort expectancy does not affect the behavioral e-learning intention to use, social influence has an effect on behavioral e-learning intention to use, facilitating conditions have no effect on behavioral intention to Using e-learning, perceived creativity does not affect e-learning behavior, anxiety influences the behavioral intention to use e-learning, voluntary moderating negative social influences influences the behavioral e-learning intention to use, experience moderates the effect of effort expectancy on The behavior of e-learning intention to use, experience does not moderate the influence of social influence on the behavioral e-learning intention to use, experience does not moderate the effect of facilitating conditions on e-learning behavioral intention to use e-learningThe conclusion of this study states that of the ten hypotheses proposed there are five types of hypotheses accepted.

Keywords: E-learning, Behavioral Intention, UTAUT.

1. Introduction

The rapid development of technology in the era of globalization has had a significant impact on various aspects of life. Technological progress goes according to science. Every innovation is created to provide positive benefits for human life. Technological

developments are intended to facilitate the fulfillment of needs and provide new ways of carrying out life activities. Especially in the field of information technology that provides many benefits through innovations that have been produced in this decade. This innovation brings changes in various aspects of life both in the fields of economics, politics, art and culture, and education. Especially in the field of education, globalization requires the world of education to be able to adapt technological developments to improve the quality of education, especially the use of information and communication technology (ICT) for education, especially in the learning process.

The rapid development of information and communication technology has encouraged various educational institutions to utilize these facilities to improve the effectiveness and flexibility of learning. According to Rosenberg (2001) in Destaningrum & Wardani (2018) with the development of the use of information technology, there are three shifts in the learning process, namely from classrooms to where and anytime, from paper to on-line or channels, and from physical facilities to network facilities work. The use of information technology has changed the learning model to be more qualified and highly efficient.

The learning model that is currently being developed and will become a demand for education is an e-learning system. E-learning is distance learning that utilizes electronic media in delivering learning, whether in the form of internet, CD, or by using a smart phone. E-learning facilitates interaction between teachers and students because all information can quickly be downloaded from e-learning sites. E-learning can also make it easier for teachers when evaluating student learning outcomes without having to take an exam in class.

E-learning is very potential to make learning activities more effective because there are wider opportunities for students to interact with teachers, fellow friends, and with various learning resources. The conventional method only allows students to communicate with teachers in schools in the form of face-to- face, so with the internet, students are able to communicate with their teachers anytime and anywhere, namely through e-learning.

E-learning allows students to learn even if they are physically absent or unable to attend the learning activities in the classroom. This situation can occur if educational institutions have developed and implemented e-learning in learning activities so that students can further optimize their learning activities. The interaction of students with teachers or lecturers is no longer limited to classrooms or lectures, but can be continued in the virtual room.

The current e-learning system has begun to be developed in several schools both in big cities and small cities. In Purbalingga Regency, Karanganyar Subdistrict, there are schools that have developed and implemented an online learning system with e-learning, namely N 1 Karanganyar Vocational School. Karanganyar N 1 Vocational School has an e-learning system since 2017/2018. The e-learning system that is applied is in the form of a website.

In this study, researchers conducted research at Karanganyar N 1 Vocational School about the analysis of factors that influence the intention of using e-learning in terms of students. The first time the e- learning system was used to meet the needs of students who were carrying out Industrial Work Practices (Prakerin). Furthermore e-learning was developed to be aimed at all students of SMK N 1 Karanganyar. The e-learning system contains a collection of modules for each subject aimed at students of class X to XII. E-learning is also used as a learning evaluation medium in the form of pop quizzes, daily tests, and final semester on-line assessments for students of class XI who are implementing internship. The access to e- learning during the exam is 07.00-15.00 WIB. The e-learning system can be accessed online through the website www.ujian. smknkaranganyar.sch.id.

Based on the initial observations made by the researcher by distributing question-naires to students of class X to XII at N 1 Karanganyar Vocational School, 49 respondents were obtained and showed that 100% of respondents used e-learning at 1 N Karanganyar VOC. The following are the results of the initial observations summarized in Table 1.:

TABLE 1: The Result of Preliminary Observations on The Use of E-Learning In Students of VHS State 1 Karanganyar

Frequency of Use of E-learning	The Number of Student	Precentage
Always	2	4,08%
Often	8	16,33%
Sometimes	25	51,02%
Ralely	12	24,49%
Never	2	4,08%

Source: Primary data processed, 2019.

Table 1. shows the frequency of use of e-learning in 49 different students of SMK N 1 Karanganyar. Respondents were 4.08% using e-learning in the always category. Respondents of 16.33% used e-learning in frequent categories. Respondents were 51.02% using e-learning in occasional categories. Respondents of 24.49% used e-learning in rare categories. Respondents at 4.08% using e-learning in the category

never. Based on the table, it can be concluded that the use of e-learning is not maximal. The use that has not been maximal shows that the intention to use e-learning is not maximal which can be caused by several factors.

Since the beginning, the application of the e-learning system has not been maximized. Users of the system are still limited to class XI students who are required to conduct the exam online and download learning material. The use of the system by students that are not directly related to internship maximizes conventional learning. Judging from the initial observations related to the implementation of the e-learnig system 25 students answered the e-learning system only used to upload assignments given by the teacher who were unable to attend and as a means of carrying out the exam. This study took respondents from accounting majors in class X to class XII. The selection of respondents was specifically devoted to accounting because it was linear with the researchers so that researchers could describe the results of the analysis well. Encouraged by an understanding of the material, the character of the material, and the students' capture of the material presented in the e-learning system.

The evaluation of the use of e-learning systems in students at 1 N Karanganyar Vocational School can be analyzed using the UTAUT approach model. Research by Davis et al. (2003) states that UTAUT is a model of acceptance and use of integrated technology developed by Vankatesh et al., (2003) which is a combination of eight behavioral theories namely Theory Reasoned Action (TRA), Technology Acceptance Model (TAM), Motivational Model (MM), Theory of Planned Behavior (TPB), Combined TAM and TPB, Model of PC Utilization (MPCU), Innovation Diffusion Theory (IDT), and Social Cognitive Theory (SCT) compared to the eight UTAUT theories. proved to be more successful up to 70% of the behavioral intention variant.

Research conducted by Abdekhoda, Dehnad, Javad, & Mirsaeed (2016) explains that 56% of e- learning adoption variance explains that performance expectations, business expectations, social influences, and behavioral identities directly influence the intention to use e-learning. The research conducted by Handayani Trie & Sudiana (2017) explains that the condition of facilities significantly affects the intention to use e-learning. Not much different from the results of research conducted by Agustin & Mulyani (2016), Sharma (2012), Awwad & Al-Majali (2015) and Kocaleva, Stojanovic, & Zdravev (2015) which both show four very influential determinants and significant is performance expectancy, effort expectancy, facilitating conditions, and social influence. This study added two independent variables, namely perceived creadibility and anxiety. Research conducted by Destaningrum & Wardani (2018) & Rikza & Arief (2014), and Look et al.,

(2009) explains that perceived creadibility and anxiety have a direct and significant effect on the intention to use.

Performance expectancy is a belief in individuals that using the e-learning system will help improve learning performance or work according to (Venkatesh et al., 2003) in (Davis et al., 2003). Research conducted by Muzid & Munir (2005) states that the acceptance of information technology for students in the learning process and administrative process is 27.6%. Performance expectancy also has a significant effect on behavioral intentions resulting from the benefits that can be obtained when using Exelsa's e-learning system in research (Nyoman & Wisnu, 2009).

According to Venkatesh et al in Davis et al., (2003) effort expectancy is the level of convenience obtained by individuals in using a system that can reduce work effort. The research carried out by Butarbutar (2017) resulted in work expectations having an influence on the behavior of the Global Lightning SMK students. The results of the study from Nasir (2013) also show the same results about the effect of effort expectancy on intention to behave.

Social influence or social influence is the perception of others to influence individuals using the new system. Some research results suggest that social influences influence the behavior of system users. One of the studies from Muhsin, Thomas, & Nurkhin (2016) which suggests social influence has an influence on students of the Faculty of Economics in using e-journal. Likewise with the research conducted by Sedana (2010) states the same results that social influence has a significant influence on behavioral intention.

Facilitating conditions have a definition as a level to measure the extent to which a person believes that organizational infrastructure and also the existing technical infrastructure supports the use of the system. The relationship between facilitating conditions and behavioral intention, the researchers conducted a study and obtained findings that facilitating conditions directly influence behavioral intention (Thomas et al., 2013; Java Bendi & Andayani, 2013; Thomas, 2013).

Perceived creadibility or often referred to as user perceptions of credibility, is defined as the degree to which a person believes that the system used still guarantees its security and privacy (Wang et.al 2003: 501). Trust is an important element in many transactional relationships, and determines the nature of various businesses and social order (Gefen et. Al., 2003). Perceived creativeness is not a determinant of the UTAUT model developed by (Venkatesh et al., 2003). However, perceived creativeness needs to be added because perceived creatibility has been shown to empirically influence user acceptance (Wang et al., 2003). The research is reinforced by research conducted by

(Destaningrum & Wardani, 2018), which states that perceived creadibility has a significant effect on the intention to use.

Anxiety according to May (1997) in Rini (2010) is as a fear of something that will happen to a threat to some values that are considered important by individuals for their existence as a person. Social cognitive theory explains that anxiety has a direct and significant effect on intention to use. Anxiety was not included in the UTAUT model compiled by Venkatesh et al., (2003), but anxiety proved to be a direct determinant of the intention to use on the use of e-NID (Loo et al., 2011). Anxiety is defined as negative emotions that arise when using e-NID (W.H. Loo, Paul H.P. Yeow, & S.C. Chong., 2009). The research is reinforced by research conducted by Destaningrum & Wardani (2018) & Rikza & Arief (2014), which states that anxiety has a significant effect on (intention to use) intention to use.

The UTAUT theory also has four moderators: gender, age, voluntariness, and experience which are positioned to moderate the impact of constructs on behavioral intention and use behavior. However, in this study only took two moderator variables, namely experience and voluntariness of use. Research uses experience variables because students have different experiences of receiving educational technology. The variable voluntariness to use is used because the application of e-learning is required for certain time and subject only or voluntarily. This study does not use gender and age moderator variables because e-learning of SMK N 1 Karanganyar is required for all students who clearly have men and women. Their age also has no effect because its use starts together.

The purpose of this study was to analyze the effect of performance expectancy, effort expectancy, social influence, facilitating conditions, perceived creadibility, and anxiety on e-learning behavioral intention to use which was moderated by experience and voluntariness of use.

2. Method

The type of research used is quantitative research. The research design used in this study was a correlational research design. The study population was 215 students who used e-learning in the Accounting Department of SMK N 1 Karanganyar. The sample selection using Slovin method with an error rate of 5% and sampling area technique obtained by respondents as many as 140 students. The research variables consisted of three categories of variables, namely, the dependent variable, namely behavioral e-learning intention to use. Independent variables are performance expectancy, effort

expectancy, social influence, facilitating conditions, perceived creadibility, and anxiety. The moderating variable is experience and voluntariness of use.

The technique of collecting data using a questionnaire. Data analysis techniques used descriptive statistical analysis and SEM-PLS. The data analysis tool uses WarpPLS 5.0. Testing SEM-PLS through evaluating the outer model and inner model. This research model can be illustrated in Figure 1.
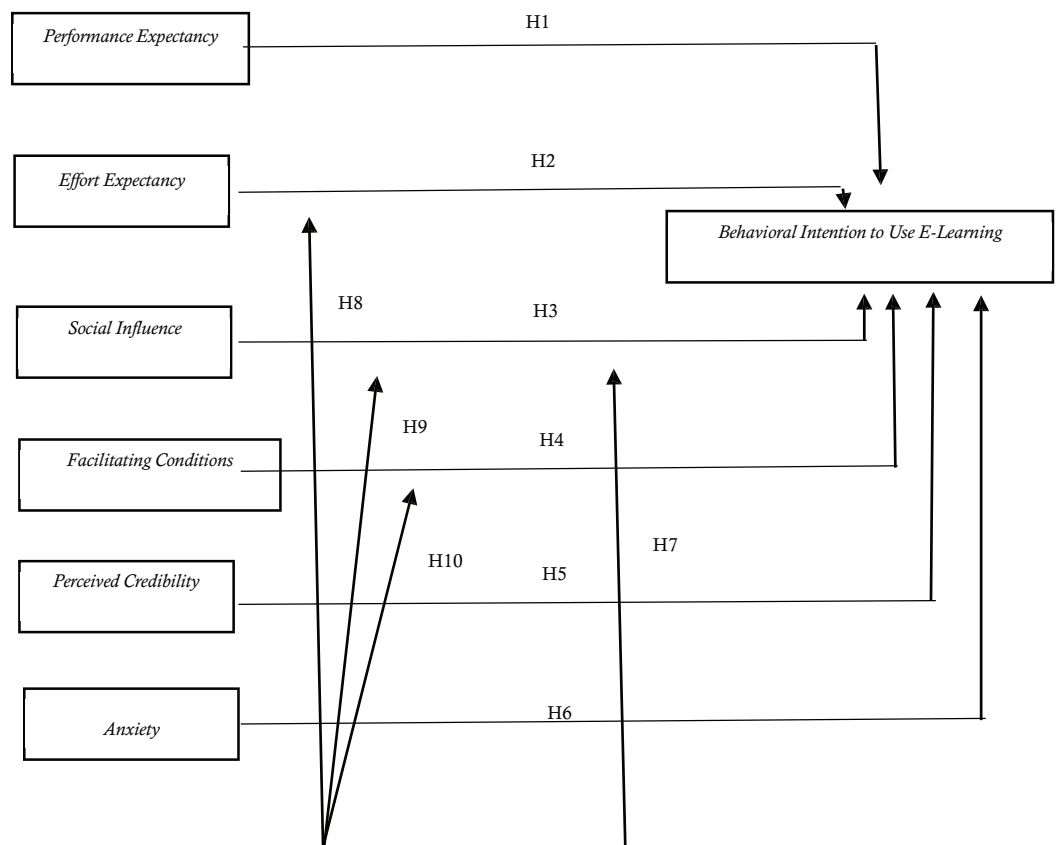

Figure 1: Thinking Framework (Source: Primary data processed, 2019).

Based on Figure 1 in this study there are two structural equations namely:

$$BIUE = \beta 1PE + \beta 2EE + \beta 3SI + \beta 4FC + \beta 5PC + \beta 6AN + e1$$

$$BIUE = (\beta 1EX * \beta 2EE) + (\beta 1EX * \beta 3SI) + (\beta 1EX * \beta 4FC) + (\beta 2EX) * \beta 3SI) + e2$$

3. Results and Discussion

Descriptive analysis of the results of this study was calculated by looking for interval quantities, so that the predicate of behavioral intention to use e-learning, performance

expectancy, effort expectancy, social influence, facilitating conditions, perceived cread-ibility, anxiety, experience, and, voluntariness of use. The results of the descriptive analysis of this study are addressed in Table 2.

TABLE 2: The Result of Descriptive Analysis of Research Variables

Variabel	Mean	Kriteria
Behavioral intention to use e-learning	15, 7214	Enough
Performance expectancy	37, 9929	High
Effort expectancy	23, 0571	Enough
Social Influence	21, 9786	Enough
Faciling conditions	22, 4571	Enough
Perceived creadibility	15, 0786	Enough
Anxiety	13, 9429	Enough
Experience	10, 6071	Enough
Voluntariness of use	15, 7500	Enough

Source: Primary data processed, 2019.

The results of the behavioral descriptive statistical analysis of e-learning intention to use show enough criteria with the lowest value of 10, the highest value of 20, and the average value of 15.72. Descriptive statistical analysis of performance expectancy shows high criteria with the lowest score of 24, the highest score of 48, and an average value of 37.99. Effortancy expectancy descriptive statistical analysis shows enough criteria with the lowest score of 12, the highest score of 30, and an average value of 23.06. Descriptive statistical analysis of social influence shows enough criteria with the lowest score of 12, the highest score of 30, and an average value of 21.98. The descriptive statistical analysis of faciling conditions shows sufficient criteria with the lowest value of 13, the highest score of 29, and an average value of 22.46. Descriptive statistical analysis perceived creadibility shows sufficient criteria with the lowest value of 7, the highest value of 20, and an average value of 15, 08. Descriptive anxiety statistical analysis shows that the criteria are enough with the lowest score of 6, the highest value of 20, and an average value of 13.94. Experimental descriptive statistical analysis shows enough criteria with the lowest score of 4, the highest score of 15, and an average value of 10.61. The voluntariness of use descriptive statistical analysis shows enough criteria with the lowest value of 4, the highest value of 20, and an average value of 15.75.

Inferential analysis of the results of this study consists of evaluating the outer model and evaluating the inner model. Evaluation of the outer model consists of three stages, namely (1) assessing convergent validity, (2) assessing discriminant validity, and (3)

composite reliability. While the inner model evaluation consists of assessing the fit model, R square, and hypothesis testing.

Evaluation of the first outer model is convergent validity where the value of the loading factor must be more than 0.60. The results of the study show that all indicators are worth above 0.60, it can be concluded that all indicators for all variables stated to meet convergent validity are addressed in Table 3. as follows:

The second outer model evaluation is discriminant validity, which is addressed in Table 4. as follows:

Table 4 shows the criteria for discriminant validity that have been fulfilled as indicated by the square root AVE greater than the correlation coefficient between constructs in each indicator each variable can measure the variable correctly rather than with other variables.

Evaluation of the third outer model, namely assessing composite reliability, which is addressed in Table 5, as follows:

Based on Table 5 the composite reliability value of each construct of behavioral e-learning intention to use is 0.859; performance expectancy which is 0.878; effort expectancy which is 0.866; social influence which is 0.867; facilitating conditions which is 0.820; perceived riskbility is 0.906; anxiety which is 0.901; experience which is 0.863; and voluntariness of use, which is 0.880. Based on the results of composite reliability it can be concluded that the entire variable has met the composite reliability criteria.

Evaluate the first inner model, namely assessing the model fit. The results of this study indicate that the data is fit or good. The second is assessing Q square. Q-squared is used to assess predictive validity or relevance of a set of predictor latent variables in the criterion variable. Models with predictive validity must have a Q-squared value> 0. Based on the output of the latent variable coefficient that describes Q- squared, the model shows good predictive validity. This is evidenced by the Q-squared value of the Behavioral Intention to Use E-learning latent variable of 0.363> 0.

The third inner model evaluation is testing the hypothesis. Testing the hypothesis is intended to prove the correctness of the alleged research or hypothesis. The results of the correlation between constructs are measured by looking at the path coefficient and the level of significance which is then compared with the research hypothesis. The level of significance used in this study is 0.05 or 5%. The results of hypothesis testing in this study as a whole can be seen in Figure 1, as follows:

TABLE 3: Output Combined Loading And Cross-Loading

Variables	Indicators	Value-Loading	p-value	Informations
Behavioral Intention to Use E-learning	Intention	0,868	<0.001	Meet Convergent Validity
	Behavioral control	0,868	<0.001	Meet Convergent Validity
	Perceived Usefulness	0,765	<0.001	Meet Convergent Validity
	Extrinsic Motivation	0,799	<0.001	Meet Convergent Validity
Performance Expectance	Job-Fit	0,783	<0.001	Meet Convergent Validity
	Relative Adventages	0,829	<0.001	Meet Convergent Validity
	Outcome Expectations	0,663	<0.001	Meet Convergent Validity
	Perceived Ease of Use	0,802	<0.001	Meet Convergent Validity
Effort Expectancy	Complexity	0,821	<0.001	Meet Convergent Validity
	Ease of Use	0,857	<0.001	Meet Convergent Validity
	Subjective Norm	0,766	<0.001	Meet Convergent Validity
Social Influence	Social Factors	0,888	<0.001	Meet Convergent Validity
	Image	0,824	<0.001	Meet Convergent Validity
	Control of conscious behavioral	0,779	<0.001	Meet Convergent Validity
Facilitating Conditions	Promoting condition	0,777	<0.001	Meet Convergent Validity
	Compatibility	0,772	<0.001	Meet Convergent Validity
Perceived Creadibility	The amount of risk	0,910	<0.001	Meet Convergent Validity
	Security	0,910	<0.001	Meet Convergent Validity
Anxiety	Experience	0,905	<0.001	Meet Convergent Validity
	Simultaneous risk	0,905	<0.001	Meet Convergent Validity
Experience	Experience to use system	0,872	<0.001	Meet Convergent Validity
	Competent to use the system	0,872	<0.001	Meet Convergent Validity
Voluntariness of Use	Free from coercion	0,887	<0.001	Meet Convergent Validity
	The need for using	0,887	<0.001	Meet Convergent Validity

Source: Primary data processed, 2019.

TABLE 4: Correlations Among Latent Variables

	BIUE	PE	EE	SI	FC	PC	AN	EX	VOU
BIUE	(0,868)	0,349	0,345	0,443	0,250	0,264	0,042	0,282	0,302
PE	0,349	(0,770)	0,242	0,390	0,193	0,212	-0,052	0,209	0,159
EE	0,345	0,242	(0,827)	0,663	0,492	0,274	-0,185	0,498	0,457
SI	0,443	0,390	0,663	(0,828)	0,385	0,267	-0,047	0,56	0,491
FC	0,250	0,193	0,492	0,385	(0,776)	0,188	-0,174	0,315	0,388
PC	0,264	0,212	0,274	0,267	0,188	(0,910)	-0,072	0,303	0,279
AN	0,042	-0,052	-0,185	-0,047	-0,174	-0,072	(0,905)	-0,029	-0,069
EX	0,282	0,209	0,498	0,560	0,315	0,303	-0,029	(0,872)	0,438
VOU	0,302	0,159	0,457	0,491	0,388	0,279	0,069	0,438	(0,887)

Source: Primary data processed, 2019.

TABLE 5: Output Latent Variable Coefficients

	BIUE	PE	EE	SI	FC	PC	AN	EX	VOU
Composite Reliab	0,859	0,878	0,866	0,867	0,820	0,906	0,901	0,863	0,880

Source: Primary data processed, 2019.

3.1. Effect of Performance Expectancy (PE) on Behavioral Intention to Use E-learning (BIUE)

The first hypothesis proposed in this study examines the effect of performance expectancy on intention to use (behavioral intention to use) e-learning in students of the Accounting Department of SMK N 1 Karanganyar. The hypothesis is assumed that the better the performance expectancy of the students, the intention to use e-learning will also increase. The results of the path coeficient and p-value estimates show that performance expectancy has a significance value of 0.024 <0.05 and a positive result means that performance expectancy has a significant and positive effect on the intention to use e-learning in Accounting Department students 1 Karanganyar. Descriptive analysis results Table 4.4 can be seen that the average level of performance expectancy regarding the intention to use e-learning is 37.9929 which is at the high criteria level. Performance expectancy variables are measured by five indicators, namely (1) perceived usefulness, (2) extrinsic motivation, (3) job-fit, (4) relative advantage, and (5) outcome expectation.

The results of this study are in accordance with the basic theory put forward by Vantesh et al. (2003) which states that performance expectancy is the level at which a person believes that using a system will help gain benefits in improving job performance.
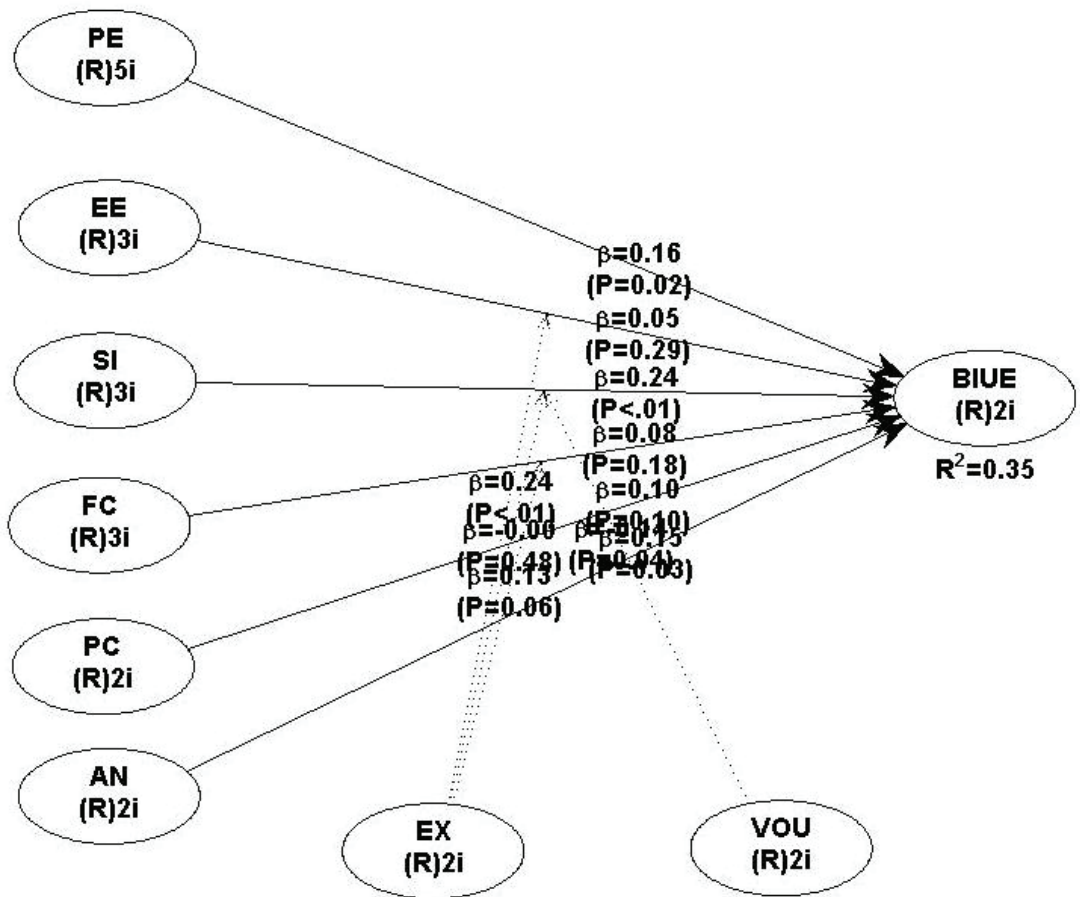
Figure 2: Source: Primary data processed, 2019.

The results of the performance expectancy hypothesis test described above are also supported by the results of previous studies such as (Destaningrum, Surapto, & Niken, 2018), (Ari & Mayurina, 2018), (Sutanto, 2018), (Sedana, 2010), (Thomas & Nurkhin, 2016), (Agustin & Mulyani, 2016), (Andika & Heryanto, 2017).

Students of the Accounting Department of SMK N 1 Karanganyar show that they have a future performance expectancy that can be helpful and useful for themselves. The results of the study can be concluded that the better the performance expectancy of the students, the more the intention to use e- learning will be increased by students in the accounting department of SMK N 1 Karanganyar.

3.2. Effect of Effort Expectancy (EE) on Behavioral Intention to Use E-learning (BIUE)

The second hypothesis proposed in this study examines the effect of effort expectancy on intention to use (behavioral intention to use) e-learning in accounting students at

SMK N 1 Karanganyar. The hypothesis is assumed that the better the effort expectancy that is owned by students, the intention to use (behavioral intention to use) e-learning will also increase. The results of the path coeficient and p-value estimation show that effort expectancy has a significance value of 0.024 <0.05 which means that effort expectancy does not have a significant and positive effect on the intention to use e-learning in accounting students at SMK N 1 Karanganyar. The results of descriptive analysis Table 4.7 can be seen that the average level of effort expectancy regarding the intention to use e-learning is 23.0571 which is at a sufficient level of criteria. Variable effort expectancy is measured by three indicators, namely (1) perceived ease of use, (2) complexcity, and (3) ease of use.

The results of this study, although not in accordance with the original Venkatesh theory (2003), but there are some previous studies that support the results of this study such as research conducted by (Assegaff, 2016), (Sedana, 2010), (Muhsin, Thomas & Nurkhin, 2016), (Prakasa, 2016). Dasgupta et.al (2007) and Sedana & Wijaya (2010) argue that the underlying things students do not have the intention of using e-learning because they are accustomed to using information technology so there is no hope of ease of use, students do not consider the ease of using e -learning will affect his intention to use e-learning. Mustaqim et. al. (2018) which shows that there is no significant influence between effort expectancy factors on behavioral intention, as well as in Sikumbang's (2014) study that there is no influence between effort expectancy on behavioral intention. According to Kurniabudi and Assegaff (2016) also shows that there is no positive and significant influence of effort expectancy on behavioral intention.

Students of the Accounting Department of SMK N 1 Karanganyar consider the use of e-learning as not maximized, making their efforts not yet as expected. E-learning has not facilitated teaching and learning activities so that the benefits of each e-learning feature to facilitate teaching and learning activities have not been felt better than using a manual system. This view makes effort expectancy not have an influence on e-learning behavioral intention to use. So that effort exepectacy is no longer an important factor to influence respondents' intentions in using the system. The results of this study can be concluded that the small effort expectancy that is owned by students will also decrease the behavioral intention to use e-learning by students of the Accounting Department of SMK N 1 Karanganyar.

3.3. Effect of Social Influence (SI) on Behavioral Intention to Use E-learning (BIUE)

The third hypothesis proposed in this study examines the influence of social influence on the intention to use (behavioral intention to use) e-learning in students accounting department of SMK N 1 Karanganyar. The hypothesis is assumed that the better the social influence that is owned by students, the intention to use (behavioral intention to use) e-learning will also increase. The results of path coeficient and p-value estimation show that performance expectancy has a significance value of 0.001 <0.05 and a positive result which means that social influence has a significant and positive effect on the intention to use e- learning in Accounting Department students 1 Karanganyar. The results of descriptive analysis Table 4.10 can be seen that the average level of social influence regarding the intention to use e-learning is 21,9786 which is at a sufficient level of criteria. Variable social influence is measured by three indicators, namely (1) subjective norm, (2) social factor, and (3) image.

The results of this study are in accordance with the basis presented by Venkatesh et al. (2003) which defines social influence as the extent to which an individual feels trust that other people have an important role in using the system. The results of this study show a positive correlation of social influence on respondents' intention to use e-learning in line with research from (Nasir, 2013), (Sedana, 2010), (Muhsin, Thomas & Nurkhin, 2016), and (Agustin & Mulyani, 2016).

3.4. Effect of Facilitating Conditions (FC) on Behavioral Intention to Use E-learning (BIUE)

The fourth hypothesis proposed in this study examines the effect of facilitating conditions on the intention to use (behavioral intention to use) e-learning in students of the accounting department of SMK N 1 Karanganyar. The hypothesis is assumed that the better facilitating conditions possessed by students, the intention to use (behavioral intention to use) e-learning will also increase. The path coeficient and p- value estimation results show that facilitating conditions have a significance value of 0.178 <0.05 which means that facilitating conditions do not have a positive and significant effect on the intention to use e- learning in Accounting students at SMK N 1 Karanganyar. The results of descriptive analysis Table 4.13 can be seen that the average level of facilitating conditions regarding the intention to use e-learning is 22.4571 which is at a sufficient level of criteria. Variable facilitating conditions are measured by three indicators, namely (1) behavioral control of conscious, (2) faciliting conditions, and (3) compability.

The results of this study, although not in accordance with the original theory of Venkatesh (2003), but there are some previous studies that support the results of this study such as research conducted by Mochhammad Rikza (2014) which states that facilitating conditions have no effect on the intention to use technology systems. This happens because the quality of the provision of facilities is inadequate, thereby reducing one's intention to use a technology system.

3.5. Effect of Perceived Creadibility (PC) on Behavioral Intention to Use E-Learning (BIUE)

The fifth hypothesis proposed in this study examines the effect of perceived creadibility on intention to use (behavioral intention to use) e-learning in accounting students at SMK N 1 Karanganyar. The hypothesis is assumed that the better perceived creadibility of students, the intention to use (behavioral intention to use) e-learning will also increase. The results of path coeficient and p-value estimation show that perceived creadibility has a significance value of 0.104 <0.05 which means that perceived creadibility does not have a positive and significant effect on the intention to use e-learning in Accounting students at SMK N 1 Karanganyar. Descriptive analysis results Table 4.19 can be seen that the average level of perceived creadibility regarding the intention to use e-learning is 22.4571 which is at a sufficient level of criteria. The perceived creadibility variable is measured by two indicators, namely the magnitude of risk and security.

The results of this study are in accordance with the results of previous research conducted by Wijewardene, Azzam, & Khatibi (2018) which states that the greater the security risk, the smaller one's intention to use a technological system. The results of this study state that perceived creadibility does not affect the intention to use because the credibility of a system is still low and has many risks.

3.6. Effect of Anxiety (AN) on Behavioral Intention to Use E-Learning (BIUE)

The sixth hypothesis proposed in this study examines the effect of anxiety on intention to use (behavioral intention to use) e-learning in accounting students at SMK N 1 Karanganyar. The hypothesis is assumed that the higher the anxiety possessed by students, the intention to use (behavioral intention to use) e-learning will also increase. The results of the path coeficient and p-value estimates indicate that anxiety has a significance value of 0.032 <0.05 and a positive result which means that anxiety has a

significant and positive effect on the intention to use e-learning in accounting students at SMK N 1 Karanganyar. The results of descriptive analysis Table 4.19 can be seen that the average level of anxiety regarding the intention to use e-learning is 13,929 which is at a sufficient level of criteria. Experience variables are measured by two indicators, namely experience and risk to the stimulus.

The results of this study are in line with previous research conducted by Destaningrum (2018) which states that anxiety has a positive effect on e-learning behavioral intention to use. The thing that underlies students' intention to use the e-learning system is the need when students are indeed required by teachers to access e-learning. On the basis of this need students continue to use e-learning as fulfillment of tasks from the teacher.

3.7. Volunteerism of Use (VoU) Moderating the Effect of Social Influence (SI) on Behavioral Intention to

3.7.1. Use E-learning (BIUE)

The seventh hypothesis proposed in this study examines the ability of vountariness of use to moderate the influence of social influence on the intention to use (behavioral intention to use) e-learning in students of the accounting department of SMK N 1 Karanganyar. The hypothesis assumes that voluntariness of use strengthens the influence of social influences on the intention to use e-learning (behavioral intention to use). The results of path coeficient and p-value estimation show that voluntariness of use has a significant value of 0.043 <0.05 and a negative result which means that voluntariness of use has a negative and significant effect in moderating social influence on the intention to use e-learning in students of Accounting Department of SMK N 1 Karanganyar. The results of descriptive analysis Table 4.25 can be seen that the average level of voluntariness of use as a moderation regarding the intention to use e-learning is 15,7500 which is at a sufficient level of criteria. Experience variables are measured by two indicators, which are free from coercion and use requirements.

The results of this study are in accordance with the results of previous studies conducted by Kung Teck Wong, Timothy Teo, & Sharon Russo (2012) who examined the application of interactive whiteboard technology. This study states that volunteerism has no effect in moderating the social influence on behavioral intentions using a system. This study states that moderation is voluntary so when not using it will not get sanctions, then it does not increase a person's behavioral intention to use a technological system.

Students of the Accounting Department of SMK N 1 Karanganyar show that the level of volunteerism weakens the influence of strong social influences on the intention to use e-learning. The results showed that the stronger the voluntariness of use in moderating social influence, the lower the behavioral intention to use e-learning by students of the Accounting Department of SMK N 1 Karanganyar.

3.8. Experience Moderating the Effect of Effort Expectancy (EE) on Behavioral Intention to Use E- learning (BIUE)

The eighth hypothesis proposed in this study examines the ability of experience in moderating the effect of effort expectancy on intention to use (behavioral intention to use) e-learning in accounting students at SMK N 1 Karanganyar. The hypothesis assumes that experience strengthens the influence of effort expectancy on the intention to use (behavioral intention to use) e-learning. The path coeficient and p-value estimation results show that experience has a significance value of 0.002 <0.05 and a positive result which means that experience has a positive and significant effect in moderating effort expectancy against the intention of using e-learning in Accounting Department students Karanganyar N 1 Vocational School.

Descriptive analysis results Table 4.22 can be seen that the average level of experience as a moderation regarding the intention to use e-learning is 10.6071 which is at a sufficient level of criteria. Experience variables are measured by two indicators, namely the experience of using the system and competent use of the system.

The results of this study are in accordance with previous studies conducted by Yunis, et al (2017) and Sutanto (2018) which state that experience strengthens the effect of effort expectancy on Behavioral Intention to use e-learning. Based on the questionnaire that has been filled out that two indicators of experience, namely the experience of using the system and being competent to use the system are in a sufficient level. Facts in the field show that students will assume that e-learning provides convenience to their use when they have the ability to use the system, thereby increasing the intention to use e-learning systems in accounting majors.

Students of Accounting Department of SMK N 1 Karanganyar show that they have high effort expectancy when moderated by experience on behavioral intention to use e-learning system. The results showed that the stronger the experience in moderating effort expectancy, the higher the Behavioral Intention to use e-learning students of Accounting Department of SMK N 1 Karanganyar.

3.9. Experience Moderating the Effects of Social Influence (SI) on Behavioral Intention to Use E-learning (BIUE)

The ninth hypothesis proposed in this study tests the ability of experience in moderating the influence of social influences on behavioral e-learning intention in students of the Accounting Department of SMK N 1 Karanganyar. The hypothesis assumes that experience strengthens or weakens the influence of social influences on behavioral e-learning intention to use. The path coeficient and p-value estimation results show that experience has a significance value of 0.484 <0.05 and negative means that experience has a negative and not significant effect in moderating social influences on the intention to use e-learning in Accounting Department students at SMK N 1 Karanganyar. Descriptive analysis results Table 4.22 can be seen that the average level of experience as a moderation regarding the intention to use e-learning is 10.6071 which is at a sufficient level of criteria. Experience variables are measured by two indicators, namely the experience of using the system and competent use of the system.

The results of this study are in line with previous research conducted by Yulius, Rina (2016) and Sutanto (2018) which states that experiences cannot strengthen or weaken social influence relations on e- learning behavioral intention to use. Experience variables are only capable of being independent variables rather than moderating variables. This study assumes that when the social influence on the use of e-learning is high, without being moderated by experience, students naturally have the intention to use the e-learning system.

The results of the study show that experience is not able to strengthen or weaken the influence of social influence, the behavioral intention to use e-learning decreases by students of Accounting Department of SMK N 1 Karanganyar.

3.10. Experience Moderating the Effects of Facilitating Conditions (FC) on Behavioral Intention to Use E- learning (BIUE)

The tenth hypothesis proposed in this study examines the ability of experience in moderating the influence of facilitating conditions on behavioral e-learning intention to use in accounting students at SMK N 1 Karanganyar. The hypothesis assumes that experience strengthens or weakens the influence of facilitating conditions on behavioral e-learning intention to use. The path coeficient and p-value estimation results show that experience has a significance value of 0.061 <0.05 which means that experience does not strengthen or weaken the influence of social influences on the intention to

use e-learning in Accounting Students at SMK N 1 Karanganyar. Descriptive analysis results Table 4.22 can be seen that the average level of experience as a moderation regarding the intention to use e-learning is 10.6071 which is at a sufficient level of criteria. Experience variables are measured by two indicators, namely the experience of using the system and competent use of the system.

The results of this study are in accordance with previous research conducted by Kung Teck Wong, Timothy Teo, & Sharon Russo (2012) who examined the application of inter-active whiteboard technology. The results of his research state that when experience moderates the conditions of the facility the results are not significant or not supportive. It is assumed that without adequate experience someone can still use the system due to the encouragement of various things. The results of this study assume that facilitating conditions still have no effect on the intention to use e-learning even though moderated by experience. In reality the conditions that facilitate the use of e-learning systems are still inadequate in these schools, so this decreases the intention to use e-learning. The results showed that experience was not able to strengthen or weaken the influence of social influence, the behavioral intention to use e-learning decreased by students of the Accounting Department of SMK N 1 Karanganyar.

4. Conclusion

The conclusion of this study states that of the ten hypotheses proposed there are five types of hypotheses accepted and five hypotheses rejected. Suggestions that can be given to increase the intention to use e-learning is to direct students to use e-learning, improve the provision of infrastructure, security and convenience of school infrastructure such as computers and school wifi, using the e-learning system.

References

[1] Abdekhoda, M., Dehnad, A., Javad, S., & Mirsaeed, G. (2016). Factors influencing the adoption of E- learning in Tabriz University of Medical Sciences. *Medical Journal of the Islamic Republic of Iran,* 30, 457.

[2] Agustin, H., & Mulyani, E. (2016). Studi Empiris Penerimaan dan Penggunaan E-Learning System di Kalangan Mahasiswa Akuntansi Fakultas Ekonomi UNP. In *Seminar Nasional Aplikasi Teknologi Informasi (SNATI).*

[3] Ajzen, I. 1991. The Theory of Planned Behavior Organizational Behavior and Human Decision Processes. New York: Academic Press. Vol. 50, no 2.

[4] Ari & Mayurina. (2018). Pengaruh Penerapan Model UTAUT terhadap Perilaku Pengguna Sistem E- learning Di Amik Logika. *Jurnal Manajemen Informatika.* Medan: AMIK Logika Medan.

[5] Awwad, M. S., & Al-Majali, S. M. (2015). Electronic library services acceptance and use: An empirical validation of unified theory of acceptance and use of technology. *The Electronic Library*, *33*(6), 1100–1120. https://doi.org/10.1108/EL-03-2014-0057.

[6] Butarbutar, F. Y. haryanto. (2017). Kajian Signifikansi Faktor Yang Mempengaruhi Penggunaan E- Learning Pada Siswa SMK Global Informatika Tangerang. *Jurnal Resti*, *1*(1), 9–18. *(23:2).* 145-158.

[7] Davis, M., Morris, Hall, M. G., Davis, G. B., Walton, F. D., & M, S. (2003). User Acceptance Of Information Technology: Toward A Unified View 1, *27*(3), 425–478. Effendi, M. (2016). Integrasi Pembelajaran Active Learning dan Internet-Based Learning dalam Meningkatkan Keaktifan dan Kreativitas Belajar. *Nadwa: Jurnal Pendidikan Islam, 7(2), 283-309.*

[8] Destaningrum, D., & Wardani, N. H. (2018). Analisis Faktor Penerimaan Pengguna E-Learning SMA Negeri di Kota Blitar Menggunakan Model Unified Theory of Acceptance and Use of Technology (UTAUT), *2*(2). *Jurnal Pengembangan Teknologi Informasi dan Ilmu Komputer*, 2(2).

[9] Effendi, M. (2016). Integrasi Pembelajaran Active Learning dan Internet-Based Learning dalam Meningkatkan Keaktifan dan Kreativitas Belajar. *Nadwa: Jurnal Pendidikan Islam*, *7*(2), 283–309.

[10] Gupta, B., Das Gupta, S., and Gupta, A. (2008). "Adoption of ICT in a Goverment Organization in a Developing Country: An Empirical Study," *Jurnal of Startagice Information System* (17:2)..

[11] Jewardene U. P, Azam. S. M. F, & Khatibi. 2018. Students' Acceptance of Online Courses and Perceived Risk: A Study of UTAUT in the Sri Lankan State Universities. Malaysia: *International Journal of Advances in Scientific Research and Engineering* 4(1).

[12] http://dx.doi.org/10.7324/IJASRE.2018.32581.

[13] Kocaleva, M., Stojanovic, I., & Zdravev, Z. (2015). Model of e-learning acceptance and use for teaching staff in Higher Education Institutions. *International Journal of Modern Education and Computer Science*, *7*(4), 23.

[14] Liu, M & Zhang, X. (2014). *Computer Internet Use Intention Among Cginese Older Adults: Two Study. Information Technology Journal.*

[15] Muhsin, Thomas, P., & Nurkhin, A. (2016). Intention to use E-Journal; A Unified Theory of Acceptance and use of Technology Perspective. *IOSR Journal of Research*

& *Method in Education (IOSR-JRME)*, *6*(4), 100–106. https://doi.org/10.9790/7388-060404100106.

[16] Muzid, S., & Munir, M. (2005). Persepsi Mahasiswa dalam Penerapan E-Learning Sebagai Aplikasi Peningkatan Kualitas Pendidikan (Studi Kasus Pada Universitas Islam Indonesia). In *Seminar Nasional Aplikasi Teknologi Informasi (SNATI)*.

[17] Nair, P. K., Ali, F., & Leong, L. C. (2015). Factors affecting acceptance & use of ReWIND: Validating the extended unified theory of acceptance and use of technology. *Interactive Technology and Smart Education*, *12*(3), 183–201. https://doi.org/10.1108/ITSE-02-2015-0001

[18] Nasir, M. (2013). Evaluasi penerimaan teknologi informasi mahasiswa di Palembang menggunakan model UTAUT. In *Seminar Nasional Aplikasi Teknologi Informasi (SNATI)* (Vol. 1).

[19] Nyoman, I. G., & Wisnu, S. (2009). Penerapan Model UTAUT Untuk Memahami Penerimaan Dan Penggunaan Learning Management System Studi Kasus: Experential E-Learning Of Sanata Dharma University. *Journal of Information Systems*, *5*, 114–120.

[20] Prakasa, S. A. (2016). Penggunaan Teori Utaut Guna Memahami Penerimaan Dan Pengimplementasian Idea Sebagai Learning Management System Final Project Journal, *3*(3), 5280–5285.

[21] Rikza, M., & Arief, L. (2014). Analisis dan Evaluasi Hubungan antar Variabel dari Model UTAUT terhadap Penerapan KTP Elektronik dengan Menggunakan Regresi Berganda (Studi Kasus Kota Tangerang Selatan). *Jakkarta: Jurnal Sistem Informasi UIN Syarif Hidayatullah.*

[22] Sedana, I. G. N. (2010). UTAUT Model for Understanding Learning Management System. *Internetworking Indonesia Journal*, *2*(2), 27–32.

[23] Sharma, A. K. (2012). User Acceptance of Desktop Based Computer Software Using UTAUT Model and addition of New Moderators, *3*(10), 509–515.

[24] Sutanto. (2018). Faktor-Faktor Yang Mempengaruhi Penerimaan Dan Penggunaan Sistem Informasi Pengelolaan Keuangan Daerah (Sipkd) Dalam Perspektif UTAUT 2 di Kabupaten Semarang. *Jurnal Akuntansi dan Auditing.*

[25] Venkatesh, V. (2012). C Onsumer A Cceptance And U Se Of I Nformation T Echnology: E Xtending The U Nified T Heory, *36*(1), 157–178.