

# THE EFFECT OF INTERNET USAGE TOWARDS THE LEARNING INTEREST OF STUDENTS OF ACCOUNTING DEPARTMENT AT MARANATHA CHRISTIAN UNIVERSITY BANDUNG

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*The aim of this research is to determine the effect of Internet Usage (using internet access) towards the Learning Interest of Students at Maranatha Christian University. The population of this research is whole of the accounting students of Maranatha Christian University. The sample of this research is 100 accounting students of Maranatha Christian University. The method used in this research was explanatory research, and the sampling method used was judgement sampling method. Research hypothesis testing using T test, F test, and multiple regression analysis using SPSS version 20.0. The result of this research shows that internet usage affect the student's interest in studying, Thus, the hypothesis of this research is empirically supported.*

*Keywords: Internet Usage, Interest of Studying, Internet Access*

## INTRODUCTION

Research about the usage of technology in classrooms (teaching and learning activities) has increased in recent years (Al-Habis A. & Al-Kandary A, 2000 in Mohammed & Al-Karaki, 2008).

Conventional learning basically makes students (college

students) learn monotonically by using the material delivered by teachers (lecturers) and by studying at the school library (university). With the presence of internet technology, students (college students) have the ease and flexibility in exploring knowledge.

Students (college students) can access various literatures and scientific references which they need quickly, so that they can ease the study process. The usage of internet technology allows students (college students) to look for information, send emails, and get certain things (Turnip & Husda, 2015).

The presence of the internet in universities aims to foster the students' learning interest if it is used appropriately so that students' achievement will increase. Based on this, testing is needed to see whether the Internet can affect students' learning interest (Pibriana & Ricoida, 2017).

Based on the description above, the researcher is interested in conducting a study entitled **“The Effect of Internet Usage Towards the Learning Interest Of Students’ of Accounting Department at Maranatha Christian University, Bandung”**

## **FORMULATION OF THE PROBLEM**

Based on the background of the research which has been stated earlier, the problems in this study can be identified as follows:

1. Does Internet Usage have an effect towards the learning interest of students of Accounting Department at Maranatha

Christian University, Bandung?

## **RESEARCH PURPOSES**

In accordance with the problems in this study, the purpose of this study is as follows:

1. Reviewing the effect of Internet Usage towards the Learning Interest of students of Accounting Department at Maranatha Christian University, Bandung.

## **BENEFITS OF THE RESEARCH**

### **Practical Benefit**

This study can provide information for the university as a basis for developing the use of the internet to support teaching and learning activities so as to increase students' interest in learning/studying.

### **Theoretical Benefit**

This study is expected to increase the knowledge and provide empirical evidence about the effect of the usage of Internet towards the learning interest of students of Accounting Department at Maranatha Christian University, Bandung, so that it is expected to be the basis for the next research.

# **THEORETICAL FRAMEWORK AND HYPOTHESIS**

## **Theoretical Framework Interest**

Interest has been stated by researchers as motivational factors that can affect the learning and performance (for example, it can be seen in, Ainley, Hidi & Berndorf, 2002; Shen, Chen & Guan, 2007; Quimby, Seyala & Wolfson, 2007; Richards, 2007; Harakiewicz, Durik, Barron, Garcia & Tauer, 2008; Morales, 2008 in Mustafa & Salim, 2012).

There are two types of interests that have become the main focus in educational research, namely: situational and individual interests (Hidi & Renninger, 2006 in Mustafa & Salim, 2012). Individual interest is described as a relatively persistent tendency to be involved in certain objects and events and to be involved in certain activities (examples can be seen in, Krapp, 1992; Renninger, 1992, 2000 in Mustafa & Salim, 2012).

Whereas situational interest is a psychological state of interest that can be generated by specific environmental stimulation (Hidi & Baird, 1988 as quoted in Ainley, Hidi & Berndorff, 2002 in Mustafa & Salim, 2012). According to Hidi and Renninger (2006) in Mustafa & Salim (2012),

individual interest and situational interest are interrelated and can be expected to interact and affect each other. They emphasize that situational interest is triggered by environmental factors can uplift or contribute to the development of long-lasting individual interest.

## **Learning**

Muhibbin Syah (2006) in Nurfahmi (2011) stated that learning is a stage of change in all individual behaviors that are relatively settled as a result of experience and interaction with the environment which involves cognitive processes.

Azahar Arsyad (2003) in Nurfahmi (2011) stated that learning is the existence of change in behavior in the person which may be caused by a change in the level of knowledge, skills and attitudes.

M. Dalyono (2007) in Nurfahmi (2011) stated that learning is a business or activity that aims to make changes within oneself, including changes in behavior, attitudes, habits, knowledge and skills.

## **Internet**

According to Sulianta (2007: 8) in Rusno (2010), the internet is a very large computer network consisting of millions of computer devices that are connected through a certain protocol to exchange information

between computers. All computers which are connected to the internet exchange information through the same protocol, namely through TCP / IP (Transmission Control Protocol / Internet Protocol).

### **Previous Research**

There are several previous studies that are used as references in conducting studies on the Effects of Internet Usage towards the Learning Interests of students, including:

Desy Iba Ricoida and Desi Pibriana (2016) conducted a study on the Effects of Internet Usage towards the Learning Interests and Behaviors of students. This study used variables in the form of Internet Usage Attitude, Subjective Norms, Interest in Learning and Learning Behavior. The analytical method used was Structural Equation Modeling. The research sample was 273 Faculty students or Computer Science majors in Palembang. The conclusion of this study is that the three hypotheses have a positive estimation or loading factor so that the results of all hypotheses can be accepted. In accordance with the formulation of the problem that has been described, it is proved that the attitudes and subjective norms in internet usage affects the learning interest of students. While the learning interest of

students affects the learning behavior of students.

Desi Pibriana and Desy Iba Ricoida (2017) conducted a study on the Analysis of Internet Usage of the Learning Interests of students (Case Study: Universities in Palembang City). This study used variables in the form of Attitudes of Internet Usage, Subjective Norms of Internet Usage, and Learning Interests. The analytical method used was Multivariate Structural Equation Modeling. The sample of this study was 273 private and state college students in Palembang who had used Information Technology in the learning process. The conclusion of this study is the attitude of respondents in internet usage has an effect towards the learning interest of respondents who in this case are students. In other words, it can be concluded that the attitude of students in internet usage can foster the learning interest of students. The results of the test also show that the subjective norm in this case is the opinion of the people around the respondents whose opinions are considered by the respondents unable to foster the respondents' learning interest.

## Hypothesis Development

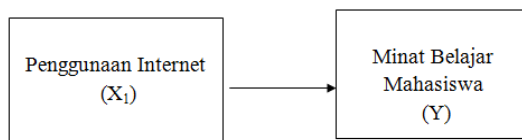
### The effect of Internet usage towards the Learning Interest of Students

The research conducted by Gialamas, Nikolopoulou, & Koutroumanos (2013) in Ricoida & Pibriana (2016) stated that most students believe that using the internet in university makes learning more interesting and effective, and having the ability to use the internet will help to prospect their career in the future. This research has shown that the higher the digital experience and frequency of internet usage, the more positive the perceptions of students about the affect of the internet on their learning and career in the future.

Students' attitudes or behavior in using the internet such as the pleasure they get will have a positive effect on increasing the desire to use the internet and encourage students to always want to try the internet which will certainly have a positive effect on the length of time of students spend on the internet (Widiatmika & Sensuse, 2008 in Pibriana & Ricoida, 2017).

## RESEARCH MODEL

Picture 1



## HYPOTHESIS

- H<sub>0</sub>: Internet Usage does not affect the Learning Interest on Accounting Department Students at Maranatha Christian University in Bandung.
- H<sub>1</sub>: Internet usage has an effect towards Learning Interest on Accounting Department Students at Maranatha Christian University in Bandung.

## RESEARCH METHOD

### Population and Sampling Technique

The sampling technique in this study uses purposive sampling, which is done by taking samples from the population based on certain criteria (Jogiyanto, 2010 in Vionita & Ida, 2014). The population of this study were all students of the Accounting Department of Maranatha Christian University in Bandung and the sample in this study were 100 students taught by the researchers in the odd and even semester in 2017-2018.

The sampling criteria for students which are to be used in this study are as follows:

1. Students of the Faculty of Economics, Accounting Department;
2. Active students of the 2013-2017 class

### **Research Method**

This research is an explanatory research. As stated by Indriantoro & Supomo (2009) in Andre & Tjun-Tjun (2014), that if the same data which researchers explain causal relation between variables through hypothesis testing, then the study is no longer called descriptive research but hypothesis testing research or explanatory research.

### **Data Collecting Technique**

The technique used to collect the data in this study is the technique of collecting questionnaires using a 1-5 Likert scale and documentation techniques.

According to Sugiyono (2008) in Andre & Tjun-Tjun (2014), questionnaires are data collecting technique which is conducted by giving a set of questions or written statements to respondents for them to answer.

According to Arikunto (2006) in Andre & Tjun-Tjun (2014), documentation is searching and collecting data about notes, transcripts, books,

newspapers, magazines, minutes, reports, agendas, and so on.

### **Data Analysis Technique**

#### **Validity and Reliability Test**

The definition of validity test is a measure that shows how far a measuring instrument is able to measure what is being measured. (Kurniawan, 2011 in Merliana & Kurniawan, 2016). Validity is used to determine the appropriateness of the items in a list (construct) of questions in defining a variable (Nugroho, 2005 in Merliana & Kurniawan, 2016). Validity test is done by using the validity analysis of Pearson product Moment correlation, that is the instrument is said to be valid if the correlation value of  $r$  counts  $\geq r$  table (Ghozali, 2011 in Merliana & Kurniawan, 2016).

Reliability is an index that shows how far a measuring device can be trusted or to be relied on (Singarimbun, 1989 in Kurniawan, 2011). Each measuring device should have the ability to provide measurement results that are relatively consistent from time to time. The method used to see the reliability of the data was the Cronbach's alpha ( $\alpha$ ) method. The Cronbach's alpha ( $\alpha$ ) coefficient used in this study was 0.60 (Kurniawan, 2011).

#### **Classic Assumption Test**

##### **Normality Test**

According to Sunjoyo, et al (2013) in Alaan (2016), normality testing

aims to see whether the residual value is normally distributed or not. With the Kolmogorov Smirnov method, it can be seen whether the data is normally distributed or not. Data is normally distributed if it has a sig value above alpha (0.05).

### **Multicollinearity Test**

Multicollinearity test is conducted on research that has more than one independent variable. According to Nugroho (2005) in Alaan (2016), multicollinearity can be tested with the criteria of tolerance values not smaller than 0.1 and VIF no more than 10 and where testing is conducted using the colinierity method.

### **Heteroscedasticity Test**

Heteroscedasticity is one of the classic assumption test which plays an important role to assess whether or not a regression model represents conclusions that are taken from the results of the study. This is related to the observation of variance and residuals. If the variance and residuals are one observation to another observation, then it is called homokedasticity.

The Park Test is a heteroscedasticity test that is done by conducting the appointing of the previous residual in the natural logarithm (in Ln-kan) and then regressing towards the independent variable.

Passes or not a heteroscedasticity test with the Park test statistical

method will be seen in the coefficient table. The criteria used were if the significance value (probability) of the independent variables is below 0.05 then heteroscedasticity has occurred, but if it is above 0.05, then there is no heteroscedasticity (Nazarullah, 2016).

### **Hypothesis Test**

According to Ghozali (2009) in Chairunnisa (2014) in Hidayat & Goiyardi (2017), the statistical test T basically shows how far the effect of one independent variable in explaining the dependent variable individually. Testing is done using a significance level of 0.05 ( $\alpha = 5\%$ ). Acceptance or rejection of hypotheses is conducted with the following criteria:

- If the significant value is  $> 0.05$ , that means the hypothesis is rejected (regression coefficient is not significant). This means that the independent variable partially does not have a significant effect towards the dependent variable.
- If the significant value is  $\leq 0.05$ , then the hypothesis is accepted (significant regression coefficient). This means the independent variable partially has a significant effect towards the dependent variable.

### Simple Regression Test

Simple regression can be defined as the effect between 2 variables only, which consists of 1 independent variable (free) and 1 dependent variable (bound) and also used to develop equations and use these equations to make predictions (Kurniawan, 2011).

The simple regression formula can be described as follows:

$$Y = a + bX$$

Explanation:

Y = dependent variable

X = independent variable

a = constants (if x value is 0, so Y will be as same as a/constants)

b = regression coefficient (Increment or decrement value)

### Operationalization Variable

**Tabel 1**

#### Operationalization Variable

No	Variable	Indicator	Scale
1	<b>Internet Usage Behavior (X)</b>	Interaction with internet	<i>Likert</i>
2		Sharing information in internet	<i>Likert</i>
3		Distraction by using the internet	<i>Likert</i>
4		Communication and friendship by using the internet	<i>Likert</i>

5	<b>Learning Interests (Y)</b>	Information from the internet	<i>Likert</i>
6		Learning process by using the internet	<i>Likert</i>
7		Unsaturation of Learning by using internet	<i>Likert</i>
8		Learning with the material which can be accessed from the internet	<i>Likert</i>
9		Doing assignments with the help of internet	<i>Likert</i>
10		Exchanging Information in assignments	<i>Likert</i>

**Source: Adapted from Desi Pibriana and Desy Iba Ricoida (2017)**



## Research Results and DISCUSSIONS

### Study Object Description

The object of this research consisted of active students of the Faculty of Economics, Accounting Department, Maranatha University Bandung, 2013-2017.

### Validity and Reliability Test

**Table 2**  
**Validity Test**

No	$r_{xy}$	$r_{tabel}$	Notes
1	1.000	0.1966	Valid
2	0.495	0.1966	Valid
3	0.379	0.1966	Valid
4	0.295	0.1966	Valid
5	0.391	0.1966	Valid
6	0.490	0.1966	Valid
7	0.210	0.1966	Valid
8	0.296	0.1966	Valid
9	0.504	0.1966	Valid
10	0.290	0.1966	Valid

From the table above, it can be seen that all  $r$  count  $>$   $r$  table, so the questionnaires are considered valid.

### Reliability Test

**Table 3**  
**Reliability Test**  
**Reliability Statistics**

Cronbach's Alpha	N of Items
,843	10

The variable will be considered to be reliable if the result (cronbach alpha)  $>$  0.60. Then this research variable is considered reliable because it has cronbach alpha of 0.843.

### Classic Assumption Test

#### Normality Test

**Table 4**  
**Result Table of Normality Test**  
**One-Sample Kolmogorov-Smirnov Test**

	Unstandardized Residual
N	100
Normal Mean Std. Deviation	0E-7
Parameter $S^{a,b}$	,25970708
Most Extreme Difference	,117
Positive	,113
Negative	-,117
Kolmogorov-Smirnov Z	1,172
Asymp. Sig. (2-tailed)	,128

a. Test distribution is Normal.

b. Calculated from data.

The Interpretation of the test results (seen from the sig value after being subtracted from the data values which contain outliers), the data has a normal distribution, because all the variables have a sig value above 0.05, where the sig value is 0.128.

### Multicollinearity Test

**Table 5**  
**Multicollinearity Test Result Table**

Coefficients <sup>a</sup>							
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1,013	,353		2,871	,005	
	X1rata	,768	,076	,712	10,050	,000	1,000

a. Dependent Variable: X2rata

All independent variables are free from multicollinearity because the independent variables have tolerance values above 0.1 and VIF below 10, where the tolerance value of the Internet Usage is 1,000. While the VIF value of the Internet Usage is 1,000.

### Heteroscedasticity Test

**Tabel 6**  
**Heteroscedasticity Test Result Plot**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-,240	2,256		-,106	,915
X1rata	-,807	,489	-,165	1,651	,102

a. Dependent Variable: Lnei2

With the sig value of Internet Usage of 0.102, it can be concluded that there is no heteroscedasticity because the variable has a sig value above 0.05.

The conclusions from the classic assumption test conducted on the data of this study are the analyzed data are normally distributed, free from multicollinearity, and free from heteroscedasticity.

Next, a simple linear regression analysis is conducted to find out if there is effect, either partially or simultaneously, the

variables of Internet Usage towards Learning Interests.  
**Research Results**

**Partial Significant Test (T-Test)**

**Table 7  
 T Test Result Table**

<b>Collinearity Statistics</b>		
<b>Model</b>	<b>t</b>	<b>sig</b>
(Constant)	2.871	.005
Internet Usage	10.050	.000

**The effect of Internet Usage towards Learning Interests**

Based on the results of calculation using SPSS, a t value of 10,050 is obtained, with a sig value of 0,000, where the sig value is smaller than 0.05. So that it can be concluded, that the free variable of the Internet Usage has a partial significant positive effect on the dependent variable (Learning Interests).

**From the partial test result, the results obtained are:**

H1: Internet Usage has an effect towards Learning Interest for Students of Accounting Department at Maranatha Christian University, Bandung, is accepted.

**Simple Linear Regression Test**

**Table 8  
 Simple Linear Regression Test Result Table**

Model	Coefficients <sup>a</sup>				t	Sig.	Collinearity Statistics	
	Unstandardized Coefficients		Standardized Coefficients				Tolerance	VIF
	B	Std. Error	Beta					
1	(Constant)	1,013	,353		2,871	,005	1,000	1,000
	X1rata	,768	,076	,712	10,050	,000	1,000	1,000

a. Dependent Variable: X2rata

$$Y = a + bx$$

$$Y = 1,013 + 0,768X$$

Explanation:

Y = Learning Interest Variable

X = Internet Usage Variable

a = Constants (if x value is 0, then Y will be the same as a/constants)

b = regression coefficient (Increment or Decrement Value)

a= constant of 1.013, it means that if internet usage (X) is 0, then the output (Y) value is 1.013.

b= regression coefficient of 0.768, this means that internet usage has increased by 1%, output (Y) has increased by 0.768%.

## **RESEARCH RESULTS DISCUSSIONS**

The research conducted by Gialamas, Nikolopoulou, & Koutroumanos (2013) in Ricoida & Pibriana (2016) stated that most students believe that using the internet at university studies makes learning more interesting and effective, and having the ability to use the internet will help their future career prospects. This research has shown that the higher the digital experience and frequency of the internet usage, the more positive the students' perceptions about the effect of the internet on their future lesson and work.

Students' attitudes or behaviors in the Internet Usage such as the pleasure they get will have a positive effect on increasing the desire to use the internet and encourage students to always want to try to use internet which will certainly have a positive effect towards the longer time students spend on the internet (Widiatmika & Sensuse, 2008 in Pibriana & Ricoida, 2017).

## **CONCLUSIONS AND SUGGESTIONS**

Based on the results of the research that has been done, the conclusions are obtained as follows:

Internet Usage has an effect towards the Learning Interests of Students in Accounting

Department at Maranatha Christian University, Bandung.

### **Suggestions:**

1. The sample used in this study is limited to active students of the Faculty of Economics, Accounting Department, Maranatha University Bandung, class of 2013-2017 in the odd and even semester period (2017-2018). In further research, researchers can expand the scope of research to other research objects, for example active students from other classes or at other universities with a greater number and scope of time.
2. The independent variables which were used in this study were only limited to Internet usage. The next researchers are expected to add other variables as predictors in analyzing career interests as a public accountant.
3. Universities can expand the internet usage among students in the teaching and learning process, which might increase students' interest and creativity when undergoing classes or studies and doing assignments or Final Projects.

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