

**PERSEPSI GURU DAN SISWA TERHADAP PENGGUNAAN  
INTERNET SEBAGAI SUMBER BELAJAR AKUNTANSI DI SMK  
NEGERI SE-KABUPATEN SLEMAN**

**TEACHERS' AND STUDENTS' PERCEPTIONS OF THE  
INTERNET USAGE AS ACCOUNTING LEARNING RESOURCES  
IN VOCATIONAL HIGH SCHOOLS IN SLEMAN**

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**Abstrak:** Penelitian ini dilakukan untuk mengetahui Persepsi Guru dan Siswa, apakah mereka menerima bahwa Internet dapat digunakan sebagai Sumber Belajar Akuntansi oleh Siswa, atau apakah mereka memiliki persepsi yang berbeda mengenai penggunaan internet. Selain itu, penelitian ini bertujuan untuk mengetahui persepsi dari Guru dan Siswa, apakah penggunaan Internet sebagai Sumber Belajar Akuntansi memberikan manfaat, kemudahan dan keefektivan, serta langkah apakah yang akan diambil atau telah dilakukan oleh Guru dan Siswa berdasarkan persepsi yang mereka miliki. Penelitian ini menggunakan metode kualitatif deskriptif dan pengumpulan data menggunakan teknik wawancara kepada Siswa kelas XI dan Guru akuntansi di SMKN 1 Godean, SMKN 1 Depok dan SMKN 1 Tempel. Penentuan sampel pada penelitian ini menggunakan teknik purposive sampling. Proses dan analisis data pada penelitian ini terdiri dari beberapa tahap yaitu pengumpulan data, kemudian jika data telah terkumpul, dilakukannya analisis data yaitu dengan reduksi data, menampilkan data, dan menyusun kesimpulan atau verifikasi data. Hasil pada penelitian menunjukkan bahwa Guru dan Siswa menerima penggunaan Internet sebagai Sumber Belajar Akuntansi bukan utama melainkan tambahan. Hal ini dikarenakan banyaknya manfaat dan kemudahan yang diperoleh, serta perilaku Siswa yang mendukung untuk menggunakan Internet sebagai sumber belajar. Guru dan Siswa menganggap bahwa internet sangat perlu digunakan terus menerus untuk menjelajahi dunia pengetahuan, serta menganggap penting untuk dipelajari, perlu dimengerti dan perlu untuk dapat menguasainya. Meskipun Diterimanya penggunaan Internet sebagai Sumber Belajar Akuntansi Siswa dapat dilihat dan diukur dari gabungan Technology Acceptance Model dan Theory of Planned Behavior (C-TAM-TPB) dengan lima indikator yaitu, Perceived of Usefulness, Perceived Ease of Use, Attitude Towards Behavior, Perceived Behavior Control dan Behavioral Intention to Use.

**Kata kunci :** Persepsi, Sumber Belajar Akuntansi, Internet, Technology Acceptance Model, Theory of Planned Behavior.

**Abstract :** This research was conducted to determine the Perceptions of Teachers and Students, whether they accept that the Internet can be used as a Learning Resource for Accounting by Students, or whether they have different perceptions about internet use. In addition, this study

aims to determine the perceptions of teachers and students, whether the use of the Internet as a learning resource for accounting provides benefits, convenience and effectiveness, as well as what steps teachers and students will take or have taken based on their perceptions. This study used qualitative descriptive methods and data collection using interview techniques to class XI students and accounting teachers at SMKN 1 Godean, SMKN 1 Depok and SMKN 1 Tempel. Determination of the sample in this study selected by purposive sampling. Process and analysis data in this study includes several steps, first is collecting data, then when data has been collected its is continued with data analysis in the form of data reduction, display data and conclusion or verification. The results of the study indicate that teachers and students accept the use of the Internet as a source of learning accounting not as primary but as a additional only. This is due to the many benefits and conveniences obtained, as well as the behavior of students who support using the Internet as a learning resource. Teachers and Students consider that the internet really needs to be used continuously to explore the world of knowledge, and consider it important to learn, need to be understood and necessary to be able to master it. Although the acceptance of the use of the Internet as a Student Accounting Learning Resource can be seen and measured from a combination of Technology Acceptance Model and Theory of Planned Behavior (C-TAM-TPB) with five indicators, namely, Perceived of Usefulness, Perceived Ease of Use, Attitude Towards Behavior, Perceived Behavior. Control and Behavioral Intention to Use

**Keyword: Perception, Accounting Learning Resources, Internet, Technology Acceptance Model, Theory of Planned Behavior.**

## INTRODUCTION

Today's digital era is experiencing very rapid technological developments. The digital era is a condition in which everyone can access various information on the network (online). For example, the use of smartphones and other technological devices has now become common place in our society. This is supported by the data that has been obtained by Asosiasi Penyelenggara Jasa Internet Indonesia (APJII) quoted on Kompas.com. According to the Secretary General APJII, Henry Kasyfi, of the total population of 264 million people, 171.17 million people or around 64.8 percent are connected to the Internet (Pratomo, 2019).

In this era, all information can be accessed easily according to the wishes of the users, and almost all the user of Internet are people aged 15 to 19 years old (Pratomo, 2019). Meanwhile, Bambang Heu Tjahjono expressed that currently there are about 85 million Internet users in Indonesia, some of them are children (Nuraeni,2016). There are many means and media to support children in obtaining learning resources, one of which is through the Internet. Studies related to the views of parents in Turkey on their children using the Internet conclude that the Internet is considered an advanced technology that is a window to the world of information (Domasti, 2018).

However, the use of the Internet by teachers and students as a learning resource

is still contradictory. Education Sector Consultant ACDP, Totok Amin Soefijianto in CNN Indonesia said that not all teachers can use the of computers and the Internet. As a result, in several places there are also many students who are unable to use technology properly, because their teachers are not technology literate (Linggasari, 2015).

It is different from the teacher who has limited mastery of the Internet. Students are faced with various kinds of technology since they are born. This is the main factor that causes students to like to use the Internet, one of them as a medium or source of their learning to find various subject matter. Indonesian students are among the world's top users of technology in research carried out by the leading educational organization Cambridge International, part of the University of Cambridge in the UK found Indonesian students use technology in classrooms more than any other country, often beating even more developed countries. Expecially with now condition, which required Students and Teacher to maintance distance and have the program of PJJ (Pembelajaran Jarak Jauh), required them to use the Internet, so they can continues their learning activities.

Based on the observations by asking questions to UNY students who have done teaching internships in Vocational High School (locally termed Sekolah Menengah Kejuruan, SMK) around Sleman regency, who has a major in Accounting. Having a

conclusion, that the use of the Internet as a source of learning accounting is not often done. This is due of the unusual behavior of using the Internet as a Learning Resource for Accounting. from the teacher's point of view. There are still teachers who have not used the Internet as a source of learning accounting, whereas students often access the Internet on their learning activities as resource of accounting.

In addition, Accounting is a number-based group of subjects. Policies or provisions in accounting calculations often continue to change. Textbooks do not always go hand in hand to adjust to the latest changes in provisions, so this is one of the factors that should trigger teachers and students to use the Internet as a Learning Resource for Accounting. Based on the explanation of the problems that have been presented, a research was conducted on perceptions about the use of the Internet as a Learning Source for Accounting so that researchers could find out the Perceptions of Teachers and Students, whether the Internet is considered a learning resource is being effective and provides benefits and convenience. In addition, what actions will or have been taken by students and teachers to sort information because information on the Internet, as well as how the service of the availability of Internet facilities and its support at SMKN in supporting Accounting learning.

By knowing the purpose of this study, researchers used a combination of the Technology Acceptance Model (TAM) and Theory of Planned Behavior (TPB), to determine the acceptance of a use of the Internet as a source of learning accounting.

TAM is Technology Acceptance Model or commonly abbreviated as TAM is a model introduced by Fred Davis in 1986, is a tool that is usually used to determine the acceptance of a system or technology by its users. This statement is supported by Al-Hawari and Mouakket's explanation, that "Since the introduction of the TAM model by Davis (1989), TAM can be considered as a very powerful tool, because it has been used for predicting acceptance of system" (Al-Hawari and & Mouakket, 2010).

In addition, Davis (1989) in research of Venkatesh et al. explained that the basic TAM model included and tested two specific beliefs: Perceived Usefulness (PU) and Perceived Ease of Use (PEU). Perceived Usefulness is the degree to which a person believes that using a particular system would enhance his or her job performances (Venkatesh et al., 2003). According to Davis, the belief that using a system can facilitate or reduce effort is the meaning of Perceived Ease of Use. Davis said "Perceived Ease of Use refers to the degree to which a person believes that using a particular system would be free of effort" (Davis, 1989).

Theory of Planned Behavior (TPB) is used to predict intention and behavior in a wide variety of settings. (Ajzen, 1991 in Venkatesh et al, 2003). TPB extended TRA by adding the constructs of perceived behavior control, to be an additional determinat of intention and behavior. There are combined model, that is called C-TAM-TPB. This model combines the predictors of TPB with perceived usefulness from TAM to provide a hybrid model. Taylor and Todd quoted about C-TAM-TPB that is, "Experience was incorporated into thimodel in a between-subjects design (experienced and inexperienced users). Perceived usefulness, attitude toward behavior, and perceived behavioral control were all more salient with increasing experience while subjective norm became less salient with increasing experience (Taylor and Todd 1995a) (Taylor and Todd 1995a in Venkatesh, et al, 2003).

TPB or Theory of Planned Behavior, is a social factor that has been shown to influence intention, in the form of a control factor, namely the perceived behavior control modeled to affect either intention or directly to behavior. The combination of TAM and TPB is a theory that incorporates the two TPB factors into the TAM model so that weaknesses in the TAM model that cannot control the behavior of information system users can be overcome. This means that the TAM and TPB models can be used

together to analyze the factors that influence the attitude and behavior of acceptance of the use of an technology. (Widyaprabha, Susanto & Herdiyanti, 2016). The use of C-TAM & TPB is due to the availability of indicator items that can be used to measure the condition of research subjects on the use of the Internet as a Source of Learning Accounting, so it is hoped that the results of research data can be focused.

## LITERATURE REVIEW

The use of the Internet today continues to develop and requires its users to be able to keep abreast of its developments. One of the continuous developments is the use of the internet in education. The large number of applications, platforms or web available on the internet to make it easier for users to obtain and support education, namely the use of the internet as a learning resource for every subject at all levels of school, one of which is Accounting for vocational students and teachers.

Teachers and students can obtain Accounting Learning Resources via the internet by using several features, including; Wikipedia, Google, Google Scholar, and Web Browsers such as Mozilla Firefox and Google Chrome. The use of the internet as a learning resource for accounting certainly involves the roles of teachers and students, one of which is in SMK N in Sleman

Regency. The use of the internet as a learning resource have a meaning in the form of a process, where teachers and students have a picture and then respond to the use of the internet as a source of learning accounting. A person's perception of the same object can be different.

The responses generated from perceptions can be in the form of actions or opinions, and can influence the attitudes and behavior of teachers and students in using the internet as a source of learning accounting. The use of the internet as a source of learning accounting has an imbalance in terms of its users, namely teachers and students having activities that are contradictory to each other. Compared to Teachers, Students are already familiar with the use of the Internet as a learning resource, while not every Teachers are use the Internet. This problem certainly affects Vocational High School students majoring in Accounting, which is a number-based subject cluster.

This research was conducted to determine perceptions of Internet use as a source of learning accounting from teacher perceptions and student perceptions using the Technology Acceptance Model (TAM) combine with Theory of Planned Behavior (TPB). Knowing the perceptions of both parties can help the learning process to be more effective and efficient, by paying attention to what actions or steps should be taken and steps that must be avoided in order

to achieve predetermined goals. This research was conducted with the indicator combined by TAM and TPB. TAM has two beliefs that is Perceived of Usefulness and Perceived Ease of Use. Meanwhile, TAM can influence and also get influenced with the behavior by it users, to create intention to use the Internet as Accounting Learning Source. This statement has support based on the TAM theory, perceived usefulness is also influenced by perceived ease of use because the easier a system is to use, the more useful the system is. Feeling easy to use technology or information systems will create a feeling in him that the system has a use, and therefore creates a feeling of comfort when working with technology or information systems (Venkatesh & Davis, 1996).

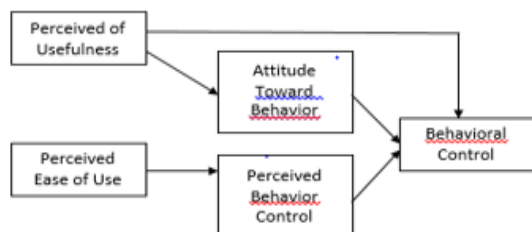


Image 1. Conceptual Model Yung-Zung Chang with modification

Based on the theoretical review, the research questions based on C-TAM-TPB method are as follows:

1. How is the Perceived of Usefulness of the Internet as a Learning Source for Accounting by Vocational High School

Teachers and Student in Sleman Regency?

2. How is the Perceived Ease of Use of the Internet as a Learning Resource for Accounting by Vocational High School Teachers and Student in Sleman Regency?
3. How is the Attitude Toward Behavior of the Internet as a Learning Resource for Accounting by Vocational High School Teachers and Student in Sleman Regency?
4. How is the Perceived Behavior Control of the Internet as a Learning Resource for Accounting by Vocational High School Teachers and Student in Sleman Regency?
5. How is the Behavioral Intention to Use of the Internet as a Learning Resource for Accounting by Vocational High School Teachers and Student in Sleman Regency?

## METODE PENELITIAN

### Research Design

This study uses qualitative methods with the aim of knowing and understanding a deeper view. Researchers intend to understand social situations in depth, find patterns, hypotheses and theories. (Sugiyono, 2016). In this study using a qualitative with descriptive approach, and using interview to

get the informations by the informants. This research conducted at State Vocational High Schools in Sleman Regency, which consists of SMKN 1 Godean, SMKN 1 Depok and SMKN 1 Tempel.

### Data Source

The sample is the object under study and represents the entire population. This study is a qualitative research, with a sample of data sources selected by purposive sampling (Sugiyono, 2016). The sample of data sources was selected 3 samples by student and 4 samples by teacher as the informants, in this study were the Accounting Vocational School Teachers and Students.

### Instrument Validation

The validity test in this study was with the help of mam Ani Widayati, mam Yolandaru Septiana also with help by mam Dian Normalitasari who were considered experts and competent in this field. At this validation stage, the researcher has compiled interview questions which are then validated by the validator, with the results of several interview questions being accepted with revisions, and some being rejected and approved.

**Table 1. Interview Grid**

No	Referensi	Indikator	Information
1	Davis et al. (1989).	Perceived of Usefulness	I would find Internet useful in my learning
			Internet Would Enhance My Effectiveness on My Learning.
			Using Internet would improve my learning performance
			Using Internet Would Make it Easier My Learning
2	Davis et al. (1989).	Perceived Ease of Use	It would be easy for me to become skillful at using the Internet
			I would find it easy to get the internet to do what i want it to do
3	Davis et al. 1989; Fishbein and Ajzen 1975; Taylor and Todd 1995	Attitude Toward Behavior	Using the Internet is a bad or good idea.
			Using the Internet is unpleasant or pleasant
4	Widyaprabha, Susanto & Herdiyanti. (2016)	Perceived Behavior Control	I feel that I use the Internet at my own pace.
			I have the resources, knowledge and skills to use the Internet
5.	Widyaprabha, Susanto & Herdiyanti. (2016)	Behavioral Intention to Use	I intend to use the internet later
			I intend to recommend others to use the Internet

### Processing and Analysis of Data

Process and analysis data in this study includes several steps, first is collecting data using the interview to the informant, then when data has been collected its is continued with data analysis in the form of data reduction with summarizing and selecting main things, focusing on things that are considered important. The next step is display data, which presented by the descriptions and the table. Then, conclusion or verification, to knowing that the data has been answered the problem. Also, in this study use the member checking to make sure data is credible.

## **RESULT AND RESEARCH**

### **DISCUSSION**

#### **A. Teachers' Perceptions of Using Internet as a Learning Source of Accounting**

Teachers perceptions of the use of the Internet as a Learning Source for Accounting, are things that can be accepted and used, something that Student must be studied, mastered and of course must be used to explore the world of science. This is shown by seeing these indicator, first is Perceived of Usefulness indicator, where teachers think that the Internet has many benefits for Students learning.

The current era is an era that is increasingly intense with the use of technology in everyday life. This is supported by Daghan's statement that "in our day, there is a stunning increase in the use of technology. Such increase resulted in the rapid presentation of technology into the daily lives of children" (Daghan, 2017). Various groups, including students, use Internet technology because it is lured by the benefits and conveniences provided. Daghan, said that technology for student learning activities provides various benefits (Daghan, 2017).

Secondly is Perceived Ease of Use. Despite the constraints and impacts,

Teachers consider that students have the skills to access the Internet as a source of learning accounting easily, and the the Internet also makes it easy for students. This statement support based on Danghan, who said "At this state, it is clear that technology is an important part of children's live. Children are able to acquire basic skills of technology use very easily and quickly" (Danghan, 2017).

In Third is Perceived Behavior Control, it can conclude that Students behave to use the Internet, which is often used in their learning need. This explanation is supported by research conducted by Brandstorm in his research, explained that out of 33% of the total respondents, they explained that they often use the Internet to obtain desired information, while 45% of respondents do not use the Internet very often in their learning activities (Brandstrom, 2011).

The last is Behavior Intention to Use, which describes that Teachers will tries to learn how to use the Internet, so that they can help and support their Students. Teachers also allow it and suggest it, provide support so that Students continue to develop, and keep abreast of all technological times. The support provided by the teacher has important meaning for students. Good moral



support or direct support such as controlling student learning activities. Being allowed to use the Internet can also stimulate students to use it to find deeper information (Brandstrom, 2011).

**Table 2. Teachers' Perceptions Results**

<b>Perceived of Usefulness</b>	
<b>Item</b>	<b>Result</b>
I would find Internet useful in my learning	Added the insight
	The printed book is not sufficient
	Distance learning
	Students who understand their needs
	All technology era
Internet would enhance my effectiveness on my learning	Search on internet
	Not obstructed by distance
	Absorption Rate by Students
Using internet would improve my learning performance	Circumstances Students
	Additional Information
Using internet would make it easier my learning	Condition of The Students's Understanding
	Linkages with Student's Critical Thinking
	Speed Up the Work
<b>Perceived Ease of Use</b>	
<b>Item</b>	<b>Result</b>
It would be easy for me to become skillful	Situation that require using the Internet

at using the Internet	The presence of the required information
	Facilities who close to students
I would find it easy to get the internet to do what i want it to do	The Internet provide many sources
	Unable to process and organize information
	Internet access
	Annoying site
<b>Perceived Behavior Control</b>	
<b>Item</b>	<b>Result</b>
I feel that I use the Internet at my own pace.	Students often use the internet
	Use the internet only when needed
I have the resources, knowledge and skills to use the Internet	Using wifi facilities
	Confirmation
	Scenario of Teacher
<b>Behavioral Intention to Use</b>	
<b>Item</b>	<b>Result</b>
I itend to use the internet later	Want to move forward

### B. Students' Perceptions of Using Internet as a Learning Source of Accounting

Student's perceptions of the use of the Internet as a Learning Source for Accounting, are stronger in assuming that the Internet is something must be used continuously, to obtain various accounting information. This is shown by seeing indicator that has been measured, that the first is Perceived of Usefulness, it concluded that Students

feels using Internet can appropriate with their expectation of usefulness and benefit in learning resources. This is supported by the statement that "This follows from the definition of the word useful is capable of being used advantageously" (Plfeffer, 1982; Schein, 1980; Vroom, 1964 in Davis, 1989).

Although they do not fully think about the efficiency obtained when using the Internet. However, Students feels the effectiveness when using the Internet as Learning Source of Accounting. This statement is supported by research that has been conducted by Daghan, in which he explains that students get benefits in the form of effectiveness from using the Internet (Daghan, 2017).

In addition, using the Internet as Accounting Learning Source by Student also can improve their performances in learning activities. Ogedebe also added that the Internet has been known to have an influence in increasing student performance at the local and international levels (Obdege, 2012). When viewed from the indicator Perceived Ease of Use, the Students can use the Internet easily, and the Internet also makes it easy for Students. Hong and Jo also explained that obtaining information on the Internet is a good choice and can help in student

productivity, if they know how to use it appropriately, correctly and effectively (Hong & Jo, 2017).

Based from two indicator above, if we connected the with Attitude Towards Behavior, it provides an illustration that, the use of the Internet is a good thing and provides comfort for Students. This encourages students to be positive in using the Internet as their learning resource. This statement was also supported by Brandstrom, who explained that in his research, most students gave a positive attitude in using the Internet for their learning activities. The advantages of using the Internet such as minimizing work errors, finding interesting information, hone abilities and talents, and can relieve student pressur (Brandstrom 2011).

Dogruer, Eyyam, & Menevis also give the statement based on they research with the results explaining that some students believe that they can use the Internet as a tool to support their learning. Students think that using the Internet as a learning resource feels comfortable, as when using search engines that are so easy and efficient to use (Dogruer, Eyyam, & Menevis, 2011).

Moreover with Students Perceived Behavior Control, where they have control in the form of abilities,

assistance and facilities, so that they use the Internet. This is meant about what kind of behavior must be shown according to the controls they have, which are usually measured by the level of ease or difficulty when using them (Sheeran, Trafimow & Amitage, 2003).

Based on the student informant, that they have the control to support them in using the Internet as Accounting Learning Source, to help them in finding a lot of information in the Internet. This statement is supported by the explanation given by Brand, that "The Internet gives students access to libraries and a great deal of reading material, and also the opportunity to familiarize themselves with many different cultures and people" (Brandstrom, 2011).

Behavioral Intention to Use also has a relationship with Perceived Behavior Control. Students will use the Internet as their Accounting Learning Resource, because Students feel they have supportive control, such as Internet access facilities, abilities, knowledge, and assistance from the Teacher. Thus, they feel comfortable and easy to use the Internet as a learning resource. This is supported by the explanation from Sheeran et al, that individuals tend to use a system or technology if it is under their control (Sheeran, Trafimow & Amitage, 2003).

The last is Students Behavior Intention to Use, that can be seen from four indicators have been discussed, and it concluded that Students have satisfaction with Internet services that are used. Satisfaction with the service using the Internet can explain how the student will be, where they will continue to use as Accounting Learning Resources. As stated by Hom support that explanation, which describe that students have a level of satisfaction with a certain service or service related to activities that can support learning activities (Hom, 2002).

**Table 3. Students' Perceptions Results**

<b>Perceived of Usefulness</b>	
<b>Item</b>	<b>Result</b>
I would find Internet useful in my learning	Support Learning
	Number of Sources
	Searching
Internet would enhance my effectiveness on my learning	Not for practical accounting
	Depending on the level of understanding of students
Using internet would improve my learning performance	Related with level of understanding
Using internet would make it easier my learning	Complete information can obtained
	Constraints experiences by students

<b>Perceived Ease of Use</b>	
<b>Item</b>	<b>Result</b>
It would be easy for me to become skillful at using the Internet	Search on the Internet
	Ability students'
<b>Attitude Toward Behavior</b>	
<b>Item</b>	<b>Result</b>
Using the internet is a bad or good idea	Addicted in using the internet
	A word from students to their teachers
Using the internet is unpleasant or pleasant	Using the internet is pleasant
<b>Perceived Behavior Control</b>	
<b>Item</b>	<b>Result</b>
I feel that I use the Internet at my own pace.	Another choice other than books
I have the resources, knowledge and skills to use the Internet	Facilities for students
	Students' skill in managing internet use
	Helps from teacher to their students
<b>Behavioral Intention to Use</b>	
<b>Item</b>	<b>Result</b>
I intend to use the internet later	Students still do not feel deterred from using it

## CONCLUSION AND SUGGESTION

### A. Conclusion

1. Teachers' Perceptions of Using Internet Usage as a Learning Source of Accounting. Teachers are accepted the Internet usage as Accounting Learning Source, but Teachers did not agree if it used as the only

resource of accounting learning. Although Teachers is knowing the benefit such easy to use, a lot of information and the Students' good skill in use it, still Teachers only let the Internet as additional source of accounting learning. Even so, Teachers still accept it, even Teachers try to learn it so they can support and help their Students. Teachers' also knowing that Internet in the accounting learning activity is something that must be used and mastered it

2. Students' Perceptions of Using Internet Usage as a Learning Source of Accounting. Students also accepted the Internet usage as Accounting Learning Source, and also Student did not agree if the Internet be the one of learning source. That is because the Students still feel lacking of understanding of accounting practice if without Teachers' help. Even Students knowing the benefit and convenience, also even with the knowledge, skill, ability, and familiarity that they have, still Students agreed if Internet as additional learning source only. But, of course Students still use Internet as Learning Source of Accounting often, enjoy it, and have intention to use it

continuously. That is because, Students knowing that Internet is something that must be use, so Internet can help in their learning accounting activity.

## **B. Suggestion**

Based on the above conclusions, the suggestions that can be given by the researcher are as follows.

1. For teachers, it is hoped that they can and want to continue to learn and broaden their horizons about using the Internet. Thus, teachers are a little more able to follow the flow of technological developments that are used by Students to be used as Learning Resources for Accounting.
2. Students are expected to learn responsibility towards themselves. Learn to be able to prioritize the needs. Thus, students' complaints about the quota which is an constraints can be resolved a little. If students understand the importance of using the Internet as a source of learning accounting, then students must also understand how to use the Internet as a proper source of learning accounting.
3. If there will be further research, please consider selecting from both women and men. This is because the habits of using the Internet by men

and women also certainly have differences

4. The research location can be expanded by paying attention to private schools.

## **C. Research limitations**

This research has been done as much as possible, but there are still limitations of the research.

1. Nows condition or we called it as PSBB because covid-19, have a lot of circumstance and policy in our living daily, which required to mantaince distance
2. This research still cannot reveal the overall perceptions in both gender. Because, the participant in this research is only woman.
3. This study only had limited participants in Vocational High School (SMK Negeri) in Sleman Regency.

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