

# Perceived Usefulness, Perceived Ease of Use, Facilitating Condition, Social Influence, and Personal Innovativeness of Accounting Students Cloud Computing Adoption

## Authors:

Kholilah<sup>1</sup>  
Hisky Ryan Kawulur<sup>2</sup>  
Imam Subekti<sup>3</sup>

## Affiliations:

<sup>1</sup>Accounting Department,  
Faculty of Economics, UIN  
Maulana Malik Ibrahim

<sup>2</sup>Accounting Department,  
Faculty of Economics,  
Universitas Negeri Manado

<sup>3</sup>Accounting Department,  
Faculty of Economics and  
Business, Universitas  
Brawijaya

## Corresponding Author:

Kholilah

## Emails:

[kholilah.fe@uin-malang.ac.id](mailto:kholilah.fe@uin-malang.ac.id)<sup>1</sup>

[kawulurhisky@unima.ac.id](mailto:kawulurhisky@unima.ac.id)<sup>2</sup>

[subekti@ub.ac.id](mailto:subekti@ub.ac.id)<sup>3</sup>

## Article History:

Received: April 7<sup>th</sup>, 2022

Revised : November 11<sup>th</sup>, 2022

Accepted: November 26<sup>th</sup>, 2022

## How to cite this article:

Kholilah., Kawulur, H. R., & Subekti, I. (2022). Perceived Usefulness, Perceived Ease of Use, Facilitating Condition, Social Influence, and Personal Innovativeness of Accounting Students Cloud Computing Adoption. *Organum: Jurnal Saintifik Manajemen dan Akuntansi*, 5(2), 141-151. doi: <https://doi.org/10.35138/organum.v5i2.257>

## Journal Homepage:

<http://ejournal.winayamukti.ac.id/index.php/Organum/index>

## Copyright:

© 2022. Published by Organum: Jurnal Saintifik Manajemen dan Akuntansi. Faculty of Economics and Business. Winaya Mukti University.



**Abstract.** *This study aims to test the influence of perceived usefulness, perceived ease of use, facilitating condition, social influence, and personal innovativeness in cloud computing adoption. This research is important because of the high demands of understanding student technology which can be started by adopting cloud computing in learning. Students can use cloud computing to share information, assignments, and work that can be accessed with various devices. This research was conducted on students at two state universities in Indonesia. The study used SEM in the analysis process. This research was conducted on students at two state universities in Indonesia. The results of questionnaire to 126 students indicate that the intention to use the cloud is determined by the perceived ease of use and facilitating condition. Three other variables used, perceived usefulness, social influence, and personal innovativeness were not shown to have an effect on cloud computing adoption intentions. The implication of this research is continuous research related to the use of information systems in learning.*

**Keywords:** *Perceived usefulness; perceived ease of use; facilitating condition; social influence; personal innovativeness.*

**Abstrak.** Tujuan penelitian ini adalah melakukan pengujian empiris tentang pengaruh persepsi kegunaan, persepsi kemudahan, ketersediaan, tekanan sosial dan ketertarikan personal terhadap adopsi cloud computing. Penelitian ini penting untuk dilakukan karena tingginya tuntutan pemahaman teknologi mahasiswa yang bisa dimulai dengan adopsi cloud computing dalam pembelajaran. Cloud computing dapat digunakan mahasiswa untuk berbagi informasi, tugas dan pekerjaan yang dapat diakses dengan berbagai perangkat. Penelitian ini dilakukan pada mahasiswa di dua perguruan tinggi negeri di Indonesia, dan menggunakan SEM dalam proses analisis. Hasil pengirisan kuesioner kepada 126 mahasiswa menunjukkan bahwa niat penggunaan cloud ditentukan oleh persepsi kemudahan dan ketersediaan fasilitas. Tiga variabel lain yang digunakan yaitu persepsi kegunaan, tekanan sosial, dan ketertarikan personal tidak terbukti berpengaruh terhadap niat adopsi cloud computing. Implikasi dari penelitian ini adalah penelitian yang berkelanjutan terkait penggunaan sistem informasi dalam pembelajaran.

**Kata Kunci:** Persepsi kegunaan; persepsi kemudahan; ketersediaan fasilitas; tekanan sosial; ketertarikan personal.

## Introduction

The accounting profession will face three main challenges that must be responded to by professional organizations, members of professional associations, and educational institutions (Islam, 2017). Furthermore, Islam (2017) mentions that the three challenges

are industrial digitalization, harmonization of international reporting and inspection standards, and regulations. Satya (2018) explained that industrial digitization would have a negative impact on employment and conventional business entities. The low absorption of labor by the industrial world is because universities have been unable to produce graduates who meet industry needs (Setyaningrum et al., 2015). Optimization of student capabilities can be achieved with technology in learning.

Technological support in learning can be in the form of using blended learning (Sari, 2013; Herliani & Sibarani, 2017; Latifah & Susilowati, 2011; Murniati & Hermawan, 2017; and Harahap, 2015), as well as the use of software and strengthening of other IT support devices (Koerniawan & Kholifah, 2016; Muhson, 2010; Taradipa et al., 2013; Yuliana & Mentari, 2012; Andayani et al., 2012; and Riadi and Ibrahim, 2014). Both methods can improve students' learning achievement, critical thinking, and independent learning (Sari, 2013; Harahap, 2015; Taradipa et al., 2013). One of the IT support devices is cloud computing, a personal storage system that can be accessed on all devices only with internet services (Mutia, 2016).

The results of a Microsoft survey show that 92% of respondents prefer to store their data in cloud computing compared to traditional storage (Mutia, 2016). The reason for the results of this survey is the five advantages of the cloud, namely personal services according to needs, network access, resource storage, elastic speed, and scalable services (Najwa et al., 2020). This benefit causes many institutions such as hospitals (Gao & Sunyaev, 2019; Setyawan, 2015, 2016), educational institutions (Bennett & Weber, 2015; Kurniawan, 2015; Lenawati, 2018; Makori, 2016; Mutia, 2016; Najwa et al., 2020; Narkhede et al., 2018; Siregar & Fajrillah, 2016; Susanti & Putri, 2020; Vitalocca et al., 2015) and

government agencies (Rizdawaty & Mustafidah, 2022) use the cloud in their activities.

The high use of cloud computing in educational institutions is due to the large benefits of using the cloud in learning activities. Mutia (2016) states that the cloud's benefits are document and presentation sharing, storage media, entertainment services, communication, and social networking. Like students, for educational institutions, cloud computing is an effective and efficient adoption of technology (Najwa et al., 2020). In more detail, Najwa et al. (2020) describe the benefits of the cloud for educational institutions, namely the availability of online applications, the flexibility of the learning environment, support for mobile applications, intensive computing that supports teaching, learning and evaluation, scalability of learning systems and applications, and cost savings. Cost savings can be made because cloud computing can be developed independently by institutions at a certain cost (Bennett & Weber, 2015; Kurniawan, 2015; Makori, 2016; Siregar & Fajrillah, 2016; Susanti & Putri, 2020; Vitalocca et al., 2015) or using cloud computing that has been provided by IT providers such as Dropbox, Onedrive, Google Drive, Box, and iCloud (Lenawati, 2018; Mutia, 2016).

This study aims to determine the factors that influence the use of cloud computing that the provider has provided in accordance with the Technology Acceptance Model (TAM) developed by Davis (1989). TAM is the development of the Theory of Reasoned Action (TRA), which attempts to explain the measurement of attitude and behavior components. Confidence and external stimulus to the information system (Fatmawati, 2015). TRA can explain the behavior of information system users (Najwa et al., 2020) but cannot explain the perception of usefulness and

convenience, which greatly influences the use of information systems. TAM was developed by emphasizing these two things: perceived usefulness and ease of use of information systems. Fatmawati (2015) states that TAM provides a basis for determining internal factors that impact information system users' beliefs, attitudes, and goals. The advantage of the TAM model is knowing the factors that influence failure in using the system because there is no user intention for system adoption (Fatmawati, 2015).

This research is a development of research (Thakur & Srivastava, 2014) which examines the effect of perceived usefulness, perceived ease of use, facilitating condition, and personal innovativeness on technology adoption intentions by adding social influence variables (Venkatesh et al., 2012). This study differs from the research of Thakur & Srivastava (2014) in selecting the information system object used. Thakur & Srivastava (2014) research was conducted in the industrial sector related to the use of online payments, while this research was conducted in educational institutions using cloud computing.

Sari (2013) states that blended learning improved independence and students' critical thinking. The indicators of independence used are the initiative to diagnose learning needs, the ability to formulate learning goals, the ability to identify learning resources, the ability to choose and implement learning strategies, and the ability to evaluate learning outcomes. The achievement of independence indicators has increased from 14.3% in face-to-face learning to 85.7% in the third cycle of online learning. The implementation of blended resulted in a percentage of 55% in the first cycle, 85.7% in the second cycle, and 88.6% in the third cycle. It indicates that blended learning can increase students' independence and critical thinking. Students' independence and critical thinking ability are capabilities that must

be possessed by students in the era of the industrial revolution 4.0.

The message feature in the Moodle LCMS can be used to interact directly, either by lecturers to students or vice versa (Harahap, 2015). Interaction between fellow students or lecturers with all students can be done on the discussion forum menu; at this stage, the lecturer can make a direct assessment based on student responses to the topic being discussed (Harahap, 2015). Documents that can be inserted in this e-learning are documents in PDF, DOC, XLS, ODT, et cetera. Besides that, cloud accounts like; Box, Google Drive, Dropbox and so on can also be linked to e-learning, saving data space and web hosting (Harahap, 2015). The collection of tasks can be done promptly by providing a limit on the collection of tasks. The use of time limits causes students to be unable to submit assignments beyond the allotted time. Feedback on task collection activities can also be done directly (Harahap, 2015). The use of the Moodle LCMS serves to make learning time efficient and the evaluation process more efficient, and increase students' technological abilities (Harahap, 2015). However, this method requires the support of a good internet and intranet infrastructure from the institution to minimize obstacles to using Moodle LCMS.

The use of visual basic (VB) in learning can increase student interest in learning because it is more interesting for students to solve practical cases compared to manual systems (Andayani et al. 2012). The purpose of using VB is to improve students' cognitive abilities and skills in utilizing information technology. The advantage of using VB is the reciprocal interaction between students and computer programs (covering cases and working papers), and there is no need for many books and working papers. The trial results show differences in the operationalization of the program by students with good

technology skills and students who do not have good computer basics, so lecturer assistance and monitoring are still needed for each student (Andayani et al. 2012). In addition, the work process is still vulnerable to making students take unethical actions in the form of copying and pasting other students' work.

The traditional TAM model states that the usability of information systems is an essential factor in system use (Najwa et al., 2020). Perceived usefulness is the perceived benefits of system users related to productivity, effectiveness and speed at work (Thakur and Srivastava, 2014). In higher education institutions, perceived usefulness accounts for about 65.2% of intentions to use cloud computing (Park and Kim, 2014). Najwa et al. (2020) state that perceived usefulness has a positive effect on cloud computing due to the belief that the use of cloud computing can increase efficiency, productivity and performance.

## Research Method

This study uses a quantitative approach to determine the determinants of cloud adoption. This research was conducted on students of the Faculty of Economics at Manado State University and Maulana Malik Ibrahim State Islamic University Malang. Researchers used convenience sampling because of covid 19 required students to be outside the campus. There are 124 students as respondents. Researchers distributed questionnaires via the google form link from March 24, 2022, to March 29, 2022. Of the 124 students who were sampled, all students filled out the data completely. The questionnaire uses a Likert scale with a range of 1 to 5. The answers to each questionnaire vary from very positive to very negative, and there is 1 point statement with a negative statement to see the seriousness of the respondent in filling out the questionnaire.

The dependent variable in this study is the intention to use cloud computing. Broadly speaking, this variable explains the respondents' intention, whether at present or in the future, to use cloud computing. The researcher adopted this variable indicator from Thakur and Srivastava (2014), which contains three indicators. The independent variables in this study are perceived usefulness, perceived ease of use, social availability, social influence, and personal innovativeness. The first independent variable, perceived usefulness, was adopted from Thakur and Srivastava (2014). This variable explains that cloud computing has benefits in productivity, effectiveness and speed at work. There are 4 statement indicators in this variable. The second independent variable is perceived ease of use. This variable was adopted by Thakur and Srivastava (2014), which describe cloud computing as easy to run. There are 3 statement indicators in this variable. The third independent variable is the facilitating condition. This variable is also adopted from Thakur and Srivastava (2014), which describes what conditions can support someone using cloud computing, for example, having resources, knowledge and others. There are 4 statement indicators in this variable. The fourth variable is the social influence adopted by Venkatesh et al. (2012); this variable describes social influences such as family, environment or lecturers that influence students to adopt cloud computing. The fifth variable is personal innovation, adopted from Thakur and Srivastava (2014); this variable describes the individual's response to the new technology. This variable consists of 4 statement indicators.

Hypothesis testing was carried out using multiple linear regression analysis. This analysis measures the effect of more than one predictor variable (independent variable) on the dependent variable (dependent). The regressions in this

study are:

$$INT = \alpha + \beta USE + \beta EOU + \beta FAC + \beta SOC + \beta INN + e \dots (1)$$

INT was Intention to use cloud computing. USE was the Usefulness of cloud computing, EOU was the Ease of cloud computing, FAS was Conditions that facilitate, SOC was the social influence, and INN was Personal innovation.

## Results and Discussion

### Research Results

Questionnaires were distributed to 124 accounting students at Manado State University and Malang State Islamic University. From all research samples, all were filled out completely. Table 1 summarizes the descriptive analysis of the questionnaire distribution.

**Table 1. Statistical Descriptive Results**

	USE	EOU	FAC	SOC	INN	INT
Mean	16.4435	12.2903	15.3871	10.8790	15.1290	12.3629
Std. Deviation	2.71192	2.17440	3.01678	2.59641	2.86546	2.34550
Maximum	20.00	15.00	20.00	15.00	20.00	15.00

The average value of each variable shows; 54% of students find cloud storage useful. 52% of students find the *cloud* easy to use. 51% of students have the facility to use the *cloud*. Less than half of college students (46%) influence them to use the *cloud*. 57% of students have an innovative nature related to new technology, and the last 55% intend to use the *cloud*. These results show that students at the two universities are accustomed to using information technology in the learning process. The system is developed by the

university's technology development department or a paid system provided by other parties, such as Google Drive and DropBox.

The researcher conducted a multicollinearity test by looking at the tolerance value and VIF and found that the tolerance value was above 0.1 and the VIF value was below 10 for all variables. Next, the normality and heteroscedasticity tests were carried out, and the data were normally distributed and did not form a specific pattern.

**Table 2. The Validity and Reliability Instrument**

	Validity	Reliability	
	Anti-image Correlation	Variable	Cronbach's alpha
USE1	0.860	USE	0.864
USE2	0.894		
USE3	0.800		
USE4	0.835		
EOU1	0.825	EOU	0.811
EOU2	0.838		
EOU3	0.798		

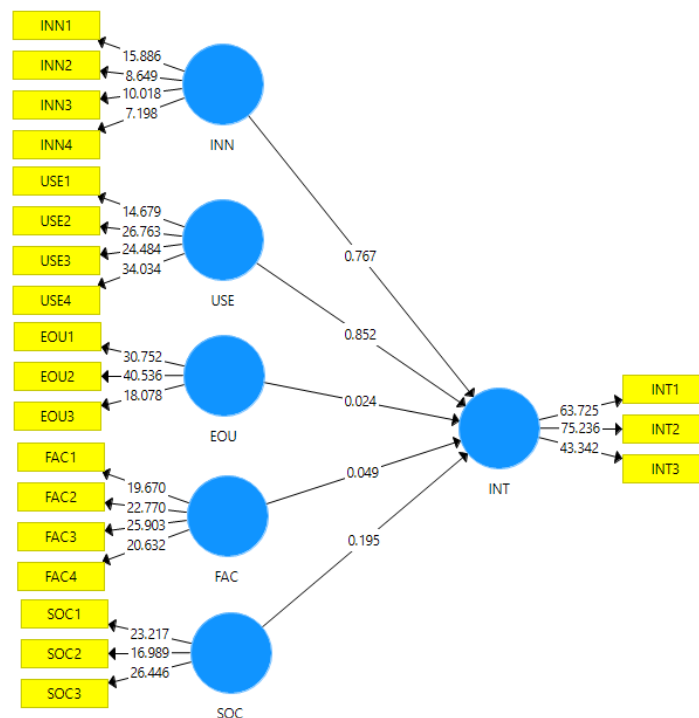
FAC1	0.790		
FAC2	0.675	FAC	0.843
FAC3	0.727		
FAC4	0.669		
SOC1	0.931		
SOC2	0.937	SOC	0.824
SOC3	0.909		
INN1	0.879		
INN2	0.842	INN	0.693
INN3	0.857		
INN4	0.774		
INT1	0.859		
INT2	0.856	INT	0.917
INT3	0.883		

Table 2 corroborates the results of the study. The outer value model of all items in the questionnaire has a value of > 0.05. It indicates that 21 statement items from 6 variables in this study are declared valid. While the Cronbach value > 0.06

indicates that all research variables are reliable. These results indicate that the instrument can be used to collect data.

The results of hypothesis testing with PLS are presented in figure 1.

Figure 1. PLS Result



The results of hypothesis testing using PLS are two variables that have a positive effect on student's intention to use *cloud computing* (significant at level 0.05), namely the perceived ease of using

*cloud computing* and the availability of student facilities in using *cloud computing*. Meanwhile, other variables such as perceived ease of use, social influence and personal innovativeness did

not determine students' intention to use *cloud computing*.

### Discussion

The traditional TAM model states that the ease of operating an information system is an important factor in the use of the system (Najwa et al., 2020). Perceived usefulness is the ease with which users run information systems (Thakur and Srivastava, 2014). Perceived usefulness has a positive effect on the use of information systems (Thakur and Srivastava, 2014). Najwa et al. (2020) states that the perceived usefulness has a positive effect on cloud computing because of the belief that the use of cloud computing can be done easily. This study's results differ from those of previous studies that found a positive effect of perceived usefulness on cloud computing. The difference between the results of this study and previous studies could be due to the use of a more integrated learning system at the two universities. Integrating the learning system through e-learning developed at the two universities shows that cloud computing is no more useful than the system developed by the agency itself. The features of e-learning can be used to interact directly with either lecturer to students or vice versa (Harahap, 2015). Interaction between fellow students or lecturers with all students can be done on the discussion forum menu; at this stage, the lecturer can make a direct assessment based on student responses to the topic being discussed (Harahap, 2015). In addition, e-learning provides a place for collecting student assignments that is more integrated with the assessment system, and absenteeism causes more interaction between lecturers and students in e-learning.

This research has succeeded in empirically proving the effect of perceived ease of use on accounting students' intentions to use cloud computing. These results are consistent with the concept of the traditional TAM model regarding the ease of operating

information systems as an important factor in system use (Najwa et al., 2020). Perception of convenience is the ease with which users run information systems (Thakur and Srivastava, 2014). Manado State University and UIN Malang have e-learning integrated with the academic system to support learning. E-learning is beneficial in learning but is relatively more challenging to access than cloud computing. The difficulty is between the file type and the file size that students can upload.

Facilitating condition and speed of operating information systems affect the intention to use information systems (Thakur and Srivastava, 2014). Thakur & Srivastava (2014) describe what conditions can support someone using information systems, for example having resources, knowledge and others. In educational institutions, students with complete facilities will choose to use cloud computing because of the high intensity of sharing and storing information to support smooth learning (Najwa et al., 2020). This study found a positive effect of facility availability on the intention to use cloud computing. Thakur & Srivastava (2014) describe what conditions can support someone using information systems, for example, having resources, knowledge and others. In educational institutions, students with complete facilities will use cloud computing because of the high intensity of sharing and storing information to support smooth learning (Najwa et al., 2020).

Social influence is a form of consideration for accepting behavior in accordance with emotional closeness in the family, work, or education environment (Venkatesh et al., 2012). Social influence describes the feeling of wanting to be recognized by the environment for the use of information systems. The higher the feeling of wanting to be recognized by the

the higher the likelihood of cloud computing. This study failed to find the effect of social influence on the intention to use cloud computing. Social influence is a form of consideration for acceptable behavior in accordance with emotional closeness in the family, work, or education environment (Venkatesh et al., 2012). Social influence describes the feeling of wanting to be recognized by the environment for using information systems. These results indicate that the pandemic condition can make students freer from pressure due to the lack of direct interaction in the learning process.

Thakur & Srivastava (2014) stated that personal innovativeness describes the response of the individual's personal nature in seeing new technology. This variable is important because of the paradox in the adoption of cloud computing, namely the high need for cloud use and the data security risks that surround it (Najwa et al., 2020). This study failed to find the effect of personal innovativeness on cloud computing. In contrast to the results of previous studies, these results indicate that students prefer to be careful and maintain privacy. The high-security risk of the cloud could be why students are reluctant to adopt the cloud.

## Conclusion

High technological progress is not always directly proportional to the speed of the world of education to adopt the latest information systems. Cloud computing is one of the eases of technology in sharing documents and work activities that can be accessed on various devices. This study's five determinants of cloud adoption intentions are perceived usefulness, perceived ease of use, facilitating condition, social influence, and personal innovativeness. The results of this study indicate that perceived ease of use and facilitating conditions influence cloud computing, while the other three variables have not

been proven to affect cloud computing. Future research can use other question items to measure the security of using cloud computing. It is important because the ease of access to the cloud from different devices makes it vulnerable to data theft by irresponsible parties. The limitation of this research is the use of samples at universities with their learning technology so that the use of cloud computing can be less.

## References

- Andayani, E. S., Irafahmi, D. T., & Sulastrri, S. (2012). Pengembangan Bahan Ajar Matakuliah Praktikum Pengantar Akuntansi dengan Program Microsoft Visual Basic. *Journal of Accounting and Business Education*, 1(1), 1-16. doi: <http://dx.doi.org/10.26675/jabe.v1i1.6009>
- Bennett, E., & Weber, A. S. (2015). Cloud computing in New York State education: Case study of failed technology adoption of a statewide longitudinal database for student data. *QScience Connect*, 2015(1), 1-19. doi: <https://doi.org/10.5339/connect.2015.2>
- Davis, F. D. (1989). Perceived Usefulness, Perceived Ease of Use, and User Acceptance of Information Technology. *MIS Quarterly*, 13(3), 319-340. doi: <https://doi.org/10.2307/249008>
- Fatmawati, E. (2015). Technoloeptance Model (TAM) untuk Menganalisis Penerimaan terhadap Sistem Informasi Perpustakaan. *Jurnal Iqra'*, 9(1), 1-13. doi: <http://jurnal.uinsu.ac.id/index.php/iqra/issue/view/19>
- Gao, F., & Sunyaev, A. (2019). Context matters: A review of the determinant factors in the decision to adopt cloud computing in



- healthcare. *International Journal of Information Management*, 48(February), 120–138. doi: <https://doi.org/10.1016/j.ijinfomgt.2019.02.002>
- Harahap, S. H. (2015). Pemanfaatan *E-Learning* berbasis LCMS Moodle sebagai Media Pembelajaran untuk Mata Kuliah Sistem Informasi Akuntansi. *Jurnal Riset Akuntansi dan Bisnis*, 15(1), 86-99. doi: <http://jurnal.umsu.ac.id/index.php/kuntan/article/view/429/392>
- Herliani, R., & Sibarani, C. G. G. T. (2017). Penerapan Model Pembelajaran Problem Based Learning (PBL) Berbasis Blended Learning untuk meningkatkan Motivasi dan Hasil Belajar Akuntansi. *Jurnal Teknologi Pendidikan*, 10(2), 175–179. doi: <https://doi.org/10.24114/jtp.v10i2.8732>
- Islam, M. A. (2017). Future of Accounting Profession: Three Major Changes and Implications for Teaching and Research. *Business Reporting IFAC*. Retrieved from <https://www.ifac.org/global-knowledge-gateway/business-reporting/discussion/future-accounting-profession-three-major>
- Koerniawan, I., & Kholifah, S. (2016). Pengembangan Aplikasi Mobile Learning Berbasis Kebudayaan Nasional (Bimayana) untuk Pembelajaran Mata Kuliah Akuntansi Keuangan. *Komputerisasi Akuntansi STIEKOM Semarang*, 2(2). doi: <https://doi.org/10.26877/jiu.v2i2.1251>
- Kurniawan, E. (2015). Penerapan Teknologi Cloud Computing di Universitas Studi Kasus : Fakultas Teknologi Informasi UKDW. *Eksis*, 8(1), 29–36. doi: <https://ti.ukdw.ac.id/ojs/index.php/eksis/article/view/361/154>
- Latifah, L., & Susilowati, N. (2011). Inovasi Pembelajaran Akuntansi Berbasis Blended Learning. *Jurnal Pendidikan Ekonomi Dinamika Pendidikan*, VI(2), 222–232. Retrieved from <https://journal.unnes.ac.id/nju/index.php/DP/article/view/5113/4158>
- Lenawati, M. (2018). Penerapan Cloud Storage dalam Perkuliahan Fakultas Teknik Universitas PGRI Madiun. *RESEARCH : Computer, Information System & Technology Management*, 1(2), 55. doi: <https://doi.org/10.25273/research.v1i02.3372>
- Makori, E. O. (2016). Exploration of cloud computing practices in university libraries in Kenya. *Library Hi Tech News*, 33(9), 16–22. doi: <https://doi.org/10.1108/LHTN-11-2015-0077>
- Muhson, A. (2010). Pengembangan Media Pembelajaran Berbasis Teknologi Informasi. *Jurnal Pendidikan Akuntansi Indonesia*, VIII(2), 1–10. doi: <https://doi.org/10.21831/jpai.v8i2.949>
- Murniati, A., & Hermawan, A. (2017). E-Problem Based Learning (E-PBL) pada Mata Kuliah Akuntansi Manajemen Sebagai Alternatif Pembelajaran Inovatif. *Jurnal Ilmiah Bisnis Dan Ekonomi STIE Asia*, 11(1), 1–10. doi: <https://doi.org/10.32812/jibeka.v11i1.25>
- Mutia, I. (2016). Penerapan Teknologi Komputasi Awan (Cloud Computing ) Untuk Pembelajaran Mahasiswa di Perguruan Tinggi. *Mutiara*, 9(3), 283–292. Retrieved from <https://journal.lppmunindra.ac.id/index.php/DP/article/view/5113/4158>

- [dex.php/Faktor\\_Exacta/article/view/876](http://dex.php/Faktor_Exacta/article/view/876)
- Najwa, N. F., Furqon, M. A., & Saputra, E. (2020). Ulasan Literatur: Faktor-Faktor yang Mempengaruhi Adopsi Mobile Cloud Computing pada Mahasiswa. *Ultimatics: Jurnal Teknik Informatika*, 12(2), 72–79. doi: <https://doi.org/10.31937/ti.v12i2.1836>
- Narkhede, B. E., Raut, R. D., Narwane, V. S., Bhandarkar, B. M., & Pundir, A. K. (2018). Assessing The Determinants of Cloud Computing Adoption For Educational Sector. *Proceedings of the International Conference on Industrial Engineering and Operations Management, 2018(26-27)*, 1277–1290. Retrieved from <http://www.ieomsociety.org/paris2018/papers/232.pdf>
- Park, E., dan Kim, K. J. (2014). An Integrated Adoption Model of Mobile Cloud Services: Exploration of Key Determinants and Extension of Technology Acceptance Model. *Telemat. Informatics*, 31(3), 376–385. doi: <https://doi.org/10.1016/j.tele.2013.11.008>
- Riadi, RM., & Ibrahim, B. (2014). Pengembangan Model Pembelajaran Berbasis Multimedia Pada Mata Kuliah Komputer Akuntansi. *Pekbis Jurnal, Vol.6(2)*, 105-115. Retrieved from <https://pekbis.ejournal.unri.ac.id/index.php/JPEB/article/view/2157>
- Rizdawaty, B. W., & Mustafidah, H. (2022). Faktor-Faktor yang Mempengaruhi Adopsi Cloud oleh Instansi Pemerintah: Tinjauan Pustaka Sistematis. *Sainteks*, 18(2), 95-105. doi: <https://doi.org/10.30595/sainteks.v18i2.10573>
- Sari, A. R. (2013). Strategi Blended Learning untuk Peningkatan Kemandirian Belajar dan Kemampuan Critical Thinking Mahasiswa Di Era Digital. *Jurnal Pendidikan Akuntansi Indonesia*, 11(2). doi: <https://doi.org/10.21831/jpai.v11i2.1689>
- Satya, V. Eka. (2018). Strategi Indonesia Menghadapi Industri 4.0. *Info Singkat*, X(9), 19-24. Retrieved from <https://www.bikinpabrik.id/wp-content/uploads/2019/01/Info-Singkat-X-9-I-P3DI-Mei-2018-249.pdf>
- Setyaningrum, D., Muktiyanto, A., & Hermawan, A. A. (2015). How Indonesian Accounting Education Providers Meet The Demand of The Industry. *International Research Journal of Business Studies* 8(1), 1-11. doi: <https://doi.org/10.21632/irjbs.8.1.78.1-11>
- Setyawan, M. B. (2015). Analisis Faktor-Faktor Yang Mempengaruhi Adopsi Cloud Computing di Rumah Sakit Muhammadiyah. *Simetris: Jurnal Teknik Mesin, Elektro dan Ilmu Komputer*, 6(2), 197-204. doi: <https://doi.org/10.24176/simet.v6i2.452>
- Setyawan, M. B. (2016). Analisis Faktor Penentu Adopsi Cloud Computing pada Layanan Kesehatan. *Jurnal Ilmiah Teknologi Infomasi Terapan*, 2(3), 228–234. doi: <https://doi.org/10.33197/jitter.vol2.iss3.2016.112>
- Siregar, M. Y. R., & Fajrillah. (2016). Pengembangan Sistem Pengelolaan Publikasi Dokumen Mahasiswa STTH Medan Berbasis Cloud Computing. *Jurnal Ilmiah Informatika*, 1(1), 24–31. doi:

- <https://doi.org/10.35316/jimi.v1i1.440>
- Susanti, W., & Putri, R. N. (2020). Penerapan Cloud Computing Sebagai Media Pembelajaran Berbasis Online Masa Pandemi Covid-19. *JOISIE (Journal Of Information Systems And Informatics Engineering)*, 4(1), 56-61. doi: <https://doi.org/10.35145/joisie.v4i1.663>
- Taradipa, R., Siswandari., & Sumaryati, S. (2013). Pengaruh Kombinasi Media Pembelajaran terhadap Minat Belajar Mahasiswa pada Mata Kuliah Teknologi Pembelajaran Akuntansi. *Jupe UNS*, 2(1), 146—154. Retrieved from <https://www.neliti.com/publications/13515/pengaruh-kombinasi-media-pembelajaran-terhadap-minat-belajar-mahasiswa-pada-mata>
- Thakur, R., & Srivastava, M. (2014). Adoption Readiness, Personal Innovativeness, Perceived Risk and Usage Intention Across Customer Groups for Mobile Payment Services in India. *Internet Research*, 24(3), 369–392. doi: <https://doi.org/10.1108/IntR-12-2012-0244>
- Venkatesh, V., Thong, J. Y. L., & Xu, X. (2012). Consumer Acceptance and Use of Information Technology: Extending the Unified Theory of Acceptance and Use of Technology. *JSTOR* 36(1), 157–178. doi: <https://doi.org/10.2307/41410412>
- Vitalocca, D., Rahman, E. S., & Uleng, A. P. (2015). Perancangan Sistem Informasi Data Dosen Jurusan Pendidikan Teknik Elektro Universitas Negeri Makassar Berbasis Web. *Jurnal MEKOM (Media Komunikasi Pendidikan Kejuruan)*, 5(1), 32-44. Retrieved from <https://ojs.unm.ac.id/mkpk/article/view/8222>
- Yuliana, T., & Mentari, S. (2012). Pengembangan Media Pembelajaran Akuntansi pada Pokok Bahasan Proses Entry Jurnal. *Journal of Accounting Business and Education*, 1(2). doi: <http://dx.doi.org/10.26675/jabe.v1i2.6024>