LEARNING OUTCOMES ACHIEVEMENT OF MANAGEMENT ACCOUNTING COURSE

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ABSTRACT

This study aims to prove the factors that affect learning outcomes achievement of management accounting courses. The sample is accounting students at four major universities in East Java, Indonesia. The questionnaire was filled out using a Google form, and the number of samples was 417 respondents. Hypothesis testing using partial least squares. Nine hypotheses were tested with gender as a moderating variable. Performance expectations and effort affect student intensity and subsequently affect active participation. Changes in facilitation conditions and the level of participation affect the achievement of learning outcomes. Different from prediction, gender was not shown to be a moderating variable.

KEY WORDS

active participation, effort expectancy, learning outcomes achievement, performance expectancy, social influence

JEL CODES

A22, M41, M53, O33

1 INTRODUCTION

The management accounting function ensures the reliability and relevance of accounting information used in decision-making, especially economic decisions. Students are expected to have mastered the basic concepts, techniques, methods, and procedures of management accounting. After students have mastered theoretical knowledge, teaching is conducted in laboratories to deepen technical and practical understanding. The learning method for the financial management accounting course is generally the offline direct synchronous: learning, discussions, and laboratories so lecturers can transfer knowledge and monitor student performance more carefully.

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During the Covid-19 pandemic, the learning process in the classroom turned into online learning. Online learning has become a preferred learning system (Kustono et al., 2021; Grynyuk et al., 2022). It is considered an alternative learning process that is more flexible and safer from the spread of the virus because it uses online applications or social media networks. Online learning has a positive impact, saving money and flexible time and place.

Contrary to its positive effect, online learning shows implementation constraints, so it is not optimal to achieve the target. Baker and Unni (2019) found that during online learning, students' average grade point (GPA) is higher than in offline learning. The GPA obtained by the online learning process increases, but the ability to master the material for each subject is low. It can happen because the lecturer gives more assignments than lecture material, so students are unhappy with the online learning process (Hilmiatussadiah, 2020). Detailed testing regarding the suitability of the GPA with the competencies possessed has not been widely carried out. GPA scores do not necessarily describe the quality of understanding knowledge.

This study analyses the factors determining the achievement of the management accounting course learning method with the Unified Theory of Acceptance and Use of Technology (UTAUT) approach. The management accounting course is a prescribed course that requires students to understand theory and practice comprehensively. Learning outcomes achievement (LOA) analysis provides much understanding because of its completeness.

The UTAUT perspective identifies user reactions that affect technology acceptance (Venkatesh et al., 2003; Alam et al., 2020; Yacob et al., 2022). UTAUT modification model was carried out to achieve the research objectives. From a learning perspective, technology is defined as a learning method. Technology acceptance is analogous to achieving learning outcomes (LO). Additional analysis was conducted by comparing the effectiveness of offline and online learning in management accounting courses.

In 2022, the spread of Covid-19 in Indonesia began to decline. Universities are starting to implement hybrid learning, a combination of face-to-face and online. Face-to-face learning is attended by a maximum of 40 percent of students in one class. Some students study in class in one course, and others stick with the online system. This condition allows for head-to-head comparisons because online and offline methods are parallel in the same class and semester. However, learning success is evaluated with expectations, ease of use of learning media, the influence of other students, and facilitation conditions that support the learning method.

This research provides novelty by using the UTAUT model to analyze the LOA. The UTAUT model is modified by analogy with some constructs. The construct of intention to use technology was modified into an intention to follow a learning method. The behavioural use is converted into an active participation construct. The actual usage is realized in the LO achievement. Students' understanding is measured by a comprehensive ability to analyze management accounting cases and determine the appropriate opinion.

From the model modification, the research problem relates to the role of individual expectations and social influences on intentions that impact behaviour and LO achievement. Understanding the effectiveness of online and offline learning conducted additional testing.

2 THEORETICAL FRAMEWORK

The UTAUT model is a new model developed by Venkatesh et al. (2003) by examining theories about the acceptance and behaviour of using technology. UTAUT brings together the best characteristics derived from eight other technology acceptance theories, so it is named the Unified Theory of Acceptance and Use of Technology. This model has four fundamental constructs: performance expectancy, effort expectancy, social influences, and facilitating

conditions that influence behavioural intentions to use technology (Chan et al., 2015).

The UTAUT model emphasizes the effect of expectations and social influence on intentions to use technology. This study uses the model as a reference for testing aspects of the behaviour in offline and online accounting management learning. Intentions and FC determine user behaviour and ultimately impact actual use. Actual usage is reflected in the achievement of target results.

2.1 Factors of Learning Outcomes Achievement

Learning is a process of interaction between students and lecturers in knowledge transfer, mastery of skills, and attitude formation. As a process, learning requires an evaluation of the achievement of goals. The learning objective is expected to be known, understood and can be done by students who have completed the course. Thus, LO is a cumulative ability obtained through internalizing knowledge, attitudes, skills, and competencies (Lin et al., 2017; Pablico et al., 2017).

LO must be accompanied by appropriate assessment criteria so that LO can be assessed. These achievements are to be formulated in the competencies. Students' competencies are measured and evaluated at the end of the period to assess their abilities and learning effectiveness. The course score is a reflection of the level of competence. Therefore, the score should be parallel with competence.

Learning methods can be grouped as classroom learning (offline) and electronic learning (e-learning). Online learning methods can be categorized as e-learning. In contrast to e-learning which includes using computers, the internet, cell phones, intranets, radio, TV, and others, online learning only uses online media or the internet (Kustono and Nanggala, 2020). Because the difference between the two terms is not very wide, sometimes the two terms can replace each other.

The evaluation carried out shows that online learning has several obstacles. Student learning motivation decreased. The obligation to study independently causes students with low motivation to tend to fail. Lack of interaction between teachers and students or between other students can slow down understanding in the teaching and learning process. Likewise, the evaluation process cannot be carried out as well as during the offline learning process.

Performance expectancy (PE) is the extent to which an individual believes using the system will help him achieve an advantage in a particular job or activity (Gunasinghe et al., 2020; Sultana, 2020). PE is a combination of perceived usefulness, extrinsic motivation, job fit, relative advantage, and outcome expectations.

PE relates to how an individual believes using a system helps them achieve an advantage in a particular job or activity. PE arises primarily because of the belief that the individual can perform a behaviour and that the perceived factors will facilitate or hinder performing a behaviour.

PE reflects experience, understanding, abilities, and expectations of future success. PE affects behaviour directly and indirectly through intentions because have motivational implications (El-Masri and Tarhini, 2017). The more positive one's attitude towards behaviour, the stronger one's will to reach it.

Students who understand the benefits and conveniences obtained compared to the obstacles are expected to form an intention to use the method. The greater the resources owned and the fewer obstacles faced, it is assumed that the greater a person's intention to behave following that intention. Students who feel that specific learning methods facilitate the learning process have the intention to utilize and use them continuously.

PE positively and significantly affects behavioural intentions (Rahmaningtyas et al., 2020; Maphosa et al., 2020). PE on learning methods can improve the mastery of management accounting knowledge and increase students' intentions. Based on the description above, it is concluded that the hypothesis formula is as follows:

H_1: Performance expectations positively affect intentions to take management accounting courses.

Effort expectancy (EE) is the level of comfort associated with using a system or technology. EE is also defined as the level of ease of use of the system that reduces individuals' effort, energy, and time in doing their work (Gursoy et al., 2019; Ramllah and Nurkhin, 2020). Information technology users believe that information technology that is more flexible, easy to understand, and easy to operate will encourage intention to use information technology and will continue to use it.

EE is the level of convenience of a learning method to reduce the effort of both energy and time to carry out its duties. Ease of use of the system creates a belief that using the system will be helpful to and develop a sense of comfort. By following a specific learning system, learning can be done better. This advantage will affect students in completing each task. EE is the dominant factor influencing the intention to use a system (Sun et al., 2013; El-Masri and Tarhini, 2017). It shows that students have high intentions if they feel the method is useful and easy to apply.

H_2: Effort expectancy positively affects the intention to take part in learning the management accounting course.

Social influences (SI) are the degree to which an individual trust other people's opinion to use the new system. SI impacts individual behaviour through three mechanisms: compliance, internalization, and identification (Tan et al., 2014; Oliveira et al., 2016). The stronger the environment, lecturers, peers, or other students give influence students, the greater the intention to follow their chosen learning methods.

SI reflects the influence of environmental factors, such as suggestions or opinions from family, friends, or relatives to use a particular system. Individual beliefs about people's expectations are important to display certain behaviours (Magano et al., 2020). Positive or negative attitudes utilizing a learning method are formed from the knowledge and experiences of others so, influencing the intention to participate using the same method. People's expectations that are considered necessary to individuals regarding certain behaviours lead to a desire to fulfill these expectations or perform the desired behaviour. The greater the social influence, the greater the desire to meet these expectations, so the more significant the intention to carry out the expected behaviour (Gao and Bai, 2014; Peek et al., 2014; Alam et al., 2020). In learning management accounting courses, the response of classmates can be a stimulus for forming student perceptions of the learning method used.

H_3: Social influences have a positive effect on the intention to take part in learning the management accounting course.

Learning facilities are facilities that facilitate the teaching and learning process. Complete facilities support teaching and learning activities to run smoothly so that the objectives can be adequately achieved. Utilization of learning facilities includes all the use of tools that support student learning activities.

A method can be run by requiring specific supporting facilities. The offline method has different facility characteristics from distance learning. The online model requires internet technology capabilities, hardware capabilities, materials, and various teaching materials. Facilities are also related to solutions when a process is not running well. These problems must be resolved quickly.

Completeness of supporting facilities increases user confidence in using technology. Individuals do not behave when objective environmental conditions get in the way. Learning facilities also include lesson plans, infrastructure, and learning methods to support teaching and learning activities.

Facilitating conditions (FC) are the extent to which an individual believes that the technical and organizational infrastructure is in place to support the use of the method (Rahmaningtyas et al., 2020; Purohit et al., 2022). FC dimensions include resources, knowledge, and compatibility. Resources are resources outside the individual that affect the success of a system.

FC includes support from universities in technology. Support facilities for applying learning methods and technologies provide optimism for students and lecturers to obtain exemplary achievements. FC supports students' success in following the specified learning method.

Afshan and Sharif (2016), Alam et al. (2020), and Rahmaningtyas et al. (2020) mention that support from universities and lecturers is a critical aspect of supporting learning success.

H_4: The facilitating conditions have a positive effect on the intention to take part in learning the management accounting course.

The intention is an internal component within the individual that influences their actions (Kustono, 2021). The intention is the full involvement of students in certain subjects and likes to learn new material and skills. Students who take a course will study it seriously because there is a unique attraction for them. Intentions can affect the level of achievement of students' LO. The suitability of students' intentions with the following learning system encourages someone to be actively involved in these activities.

Student behaviour depends on evaluating the learning system that is followed. Perception of a method depends on how interested students are after following it. The intensity of the learning method shows the desire or intention of students.

Learning activities not carried out according to students' intentions can negatively impact LO. On the other hand, the intention and the availability of positive stimuli will make students feel satisfied. Intention reflects the tendency to obtain learning achievement (Dwivedi et al., 2019; Batu and Hadining, 2020; Aziz, 2022). Based on the previous, the intention is suspected to affect active participation in the learning method.

H_5: Intention has a positive effect on active participation in learning management accounting courses.

A crucial aspect of achieving the targets in the learning process is the active interaction between lecturers and students. Participation is required in the learning process. Active participation of students in learning can be seen in student activities to do something to understand the lecture material seriously.

Active participation of students can be realized through assignments, discussions, and activities that support the success of the learning process (Sawatsky et al., 2015; O'Connor et al., 2017; Rubio et al., 2018; Winarto et al., 2019). A management accounting course requires understanding the concepts and competencies to use in business performance decision-making. The participatory process encourages a deep and comprehensive understanding of what theory and practice should be. Activity has an impact on LOA in management accounting courses.

H_6: Active participation positively affects the learning outcomes achievement of the management accounting course.

Previous research has shown that gender stereotypes significantly influence the educational behaviour of students. Females outperform males in learning outcomes due to stronger perseverance, commitment, self-regulation, and significantly more positive online learning outcomes (Alghamdi et al., 2020). Another study found that females may be more likely to self-regulate their learning than males (Liu et al., 2021). Nevertheless, Tang et al. (2021) found the opposite result, where hands-on learning and the coronavirus outbreak may be a reason to encourage male students to participate in online learning more actively. Male students showed stronger perceptions of an interactive classroom communication system than female students, significantly enhancing their learning experience (Rafique et al., 2021).

Female students have advantages in aesthetics and practical problems, while males are more interested in the abstract aspect. It will undoubtedly impact students' management accounting learning achievement (Zhang et al., 2020). Female students tend to have low motivation in counting and solving cases. Meanwhile, male students have more potent abilities in numeric and logic.

The management accounting course relates to numbers because it is a management accounting activity for financial statements. Completion of assignments often requires professional judgment. Gender can be a variable that affects the variables being tested because it is inherently attached to the student's personality (Padilla-Meléndez et al., 2013; Zhang et al., 2020).

The UTAUT model places gender as a moderating variable in the PE, EE, and SI

relationship. Following Venkatesh et al. (2003), the proposed hypotheses are:

H_{7a}: Gender moderates the association between performance expectations and intention to take management accounting courses.

H_{7b}: Gender moderates the association between effort expectations and intention to take management accounting courses

H_{7c}: Gender moderates the association of social influence on intention to take management accounting courses.

3 METHODOLOGY AND DATA

The sample used is students majoring in accounting who have taken management accounting courses in 2021/2022. The sample selection is based on considering the homogeneity of the characteristics of the class, previous abilities, age, and experience so that other factors can be controlled. Students who take part in this semester's management accounting experience learning using the mixed learning method, namely online and offline. It makes it easy to compare the effectiveness of this learning directly.

This study uses the UTAUT approach, adapted to the research objectives. Exogenous constructs are independent variables that are not predicted by other variables in the model. The exogenous constructs are PE, EE, SI, and FC. An endogenous construct is a factor expected by one or more constructs: intentions and LOA.

3.1 Data Collection Techniques

The data collection method uses primary data by distributing online questionnaires to students of the Accounting Department in four leading universities in East Java, Indonesia. The selected universities were based on consideration of the researcher's understanding of the similarity of facilities, infrastructure, curricula, and learning outcomes for management accounting courses. Researchers teach at the university either as permanent or as guest lecturers. The collected data were analyzed and tested to conclude the hypothesis.

The measurement uses a Likert scale to measure students' attitudes, opinions, and perceptions regarding the tested variables. The Likert scale uses a range of values: (1) Strongly Disagree, (2) Disagree, (3) Simply Agree, (4) Agree, and (5) Strongly Agree.

The variables PE, EE, SI, FC, INT, and AP were measured using a questionnaire UTAUT with modifications to the research objectives. For the LOA variable, the questionnaire is divided into two, namely the theoretical knowledge section and the practical section. Practical ability is measured by case studies comprehensively covering management accountants' competence. The raw material for the questionnaire statement is taken from the certified public accountant exam questions with the necessary adjustments. The most straightforward approach in technology acceptance research is to proxy gender as male and female. While not entirely true, stereotypes and gender matches are very close. According to the following opinion, gender is represented by males and females.

The questionnaire feasibility test was conducted to ensure that the results of the questionnaire data collection were worthy of analysis. One way to measure convergent validity is if the loading factor value > 0.6, then the research instrument is said to be valid (Lambie et al., 2022).

A reliability test determines variables' consistency, accuracy, and predictability and uses Cronbach's alpha to test (Shahmohammadi, 2017). A variable is reliable if the Composite Reliability value is above 0.7 and can be strengthened by a Cronbach's Alpha value above 0.6.

The data analysis method used is Structural Equation Modelling (SEM). SEM is a multivariate technique to estimate a series of dependent relationships simultaneously. This research uses variation-based SEM with the bootstrapping method, known as partial least

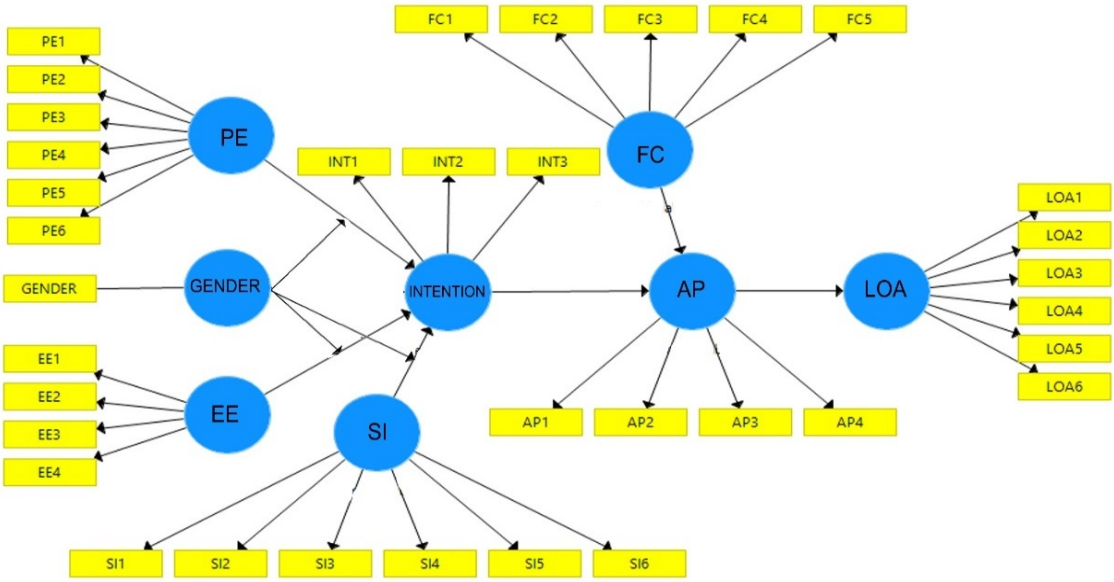

Fig. 1: Modified model to examine the learning outcome achievement

square (PLS). The SmartPLS version 3.2.3 use statistical testing for the inner and outer model.

The steps in the PLS test depicted are designing the inner model, outer model, and path diagram construction. The design of the inner model is to develop the relationship between latent variables in PLS. In this case, the acceptance behaviour of learning methods is influenced by three variables: PE, EE, and IS. Designing the outer model is developing the relationship between latent variables and their indicators. The path diagram's construction compiles the causal relationship obtained from the design of the inner and outer models. Fig. 1 presents the structure of the behavioural path diagram.

Hypothesis testing is done by looking at the inner weight coefficient of the structural model, which is said to be significant with the requirement that the t-count value > 1.96. If t-count > 1.96, there is a significant effect between one and another variable.

4 RESULTS

Respondents are undergraduate students majoring in accounting at four leading universities in East Java. The questionnaires were distributed from March to June 2022 because even semester lectures were finished. Respondents filled out the online questionnaire via the questionnaire link on the Google form. The number of samples is 417 respondents consisting of 136 samples of offline and 281 online students.

The outer model Evaluation is done with convergent validity and composite reliability. Convergent validity can be seen from the value of outer loadings on latent variables and indicators. This study uses a limit value > 0.60 to be said to be a valid statement. Tab. 1 presents the results of the correlation indicators and their variables.

Invalid items are not used for further analysis. Indicators of SI-6 (0.344), SI-7 (0.268), and AP-2 (0.532) are deleted. Further analysis does not include these items in the outer model calculation.

In addition to testing validity, construct reliability tests were carried out by composite reliability and Cronbach's alpha. Composite reliability is used to see whether indicators are

Tab. 1: Result of convergent validity test

Variables		Indicator items	Outer loading	Conclusion
PE	PE-1	Following the entire lecture process will improve my learning outcomes.	0.764	Valid
	PE-2	The learning method allows me to access more information about the content of the course.	0.800	Valid
	PE-3	Understanding and following the learning methods presented by the lecturer increases my chances of getting a high GPA	0.636	Valid
	PE-4	I can use some information technology to improve my competence.	0.681	Valid
	PE-5	I am sure I will get good grades because I have no difficulty with the course.	0.714	Valid
	PE-6	Using information technology devices increases motivation to learn management accounting material.	0.673	Valid
EE	EE-1	The lecturer's explanations are conveyed well and clearly.	0.734	Valid
	EE-2	Management accounting courses are easy to understand and implement in everyday life.	0.791	Valid
	EE-3	Technological devices for learning this subject do not require much effort.	0.675	Valid
	EE-4	The learning plan makes it easier for me to study contemporary management accounting.	0.727	Valid
SI	SI-1	My friends gave directions to take management accounting courses.	0.748	Valid
	SI-2	My friends encourage me to study hard in the management accounting lecture process.	0.695	Valid
	SI-3	Knowing that my classmates study management accounting seriously and get good grades motivates me to do the same.	0.688	Valid
	SI-4	I get readings about the subject outside of class from friends who have passed this course.	0.683	Valid
	SI-5	The management accounting course is interesting because of the supervisor's advice.	0.344	Invalid
	SI-6	My friends gave directions to take management accounting courses.	0.168	Invalid
FC	FC-1	Lecture materials can be obtained or borrowed from the university.	0.840	Valid
	FC-2	The learning technology used is in accordance with the needs of the classes.	0.734	Valid
	FC-3	The university provides adequate technological facilities for offline/online* learning accounting management classes.	0.850	Valid
	FC-4	The university helps with communication channels to understand management accounting material.	0.768	Valid
	FC-5	Management accounting practice can be performed well when classes are held offline/online*.	0.810	Valid
INT	INT-1	Contemporary management accounting developments are exciting, thus encouraging to enrich the latest references.	0.767	Valid
	INT-2	The offline/online* learning motivates me to always be diligent in attending class when I do not miss the discussed material.	0.736	Valid
	INT-3	Offline/online* courses encourage me to have enough reading material and not be lazy.	0.694	Valid
AP	AP-1	Class discussion on management accounting material is fascinating and open-minded, so I want to participate.	0.686	Valid
	AP-2	In my class, most of the students are actively involved.	0.532	Invalid
	AP-3	The offline/online* class model encourages me to contribute meaningfully to class discussions.	0.725	Valid
	AP-4	I want to always do and submit assignments on time.	0.722	Valid
LOA	LOA-1	It is relatively easy to explain the similarities and differences between Management Accounting and Financial Accounting.	0.985	Valid
	LOA-2	I can easily distinguish the full costing concept from other accounting concepts.	0.736	Valid
	LOA-3	I can quickly explain production costs based on cost behaviour.	0.824	Valid
	LOA-4	I can easily decide to accept/reject an order or buy or make a semi-finished product.	0.850	Valid
	LOA-5	I can prepare segmented reporting based on product lines, divisions, and sales areas.	0.784	Valid
	LOA-6	Students can calculate production costs using the activity-based costing method very well.	0.737	Valid

Note: *) Choose according to the method you are experiencing

consistent in representing variables. Data with a composite reliability value and Cronbach's alpha > 0.7 is reliable. Tab. 2 shows composite reliability and Cronbach's alpha.

Tab. 2: Construct reliability test

Variable	Composite reliability	Cronbach's alpha
PE	0.861	0.806
EE	0.822	0.713
SI	0.817	0.716
FC	0.900	0.860
INT	0.877	0.847
AP	0.861	0.784
LOA	0.873	0.816

Based on Tab. 2, it can be seen as a reliability value. All variables, composite reliability, and Cronbach's alpha have values greater than 0.7 and 0.6. It can be concluded that all indicator variables have good reliability.

Inner model testing is carried out to ensure that the construction model is robust and accurate. The inner model is evaluated through an adjusted R-square (R^2). The higher the R^2 value, the better the proposed research model's prediction model.

Tab. 3: Inner model test

Variable	R-square	Adjusted R-square
INT	0.661	0.650
AP	0.699	0.692
LOA	0.457	0.452

Tab. 3 shows that PE, EE, and FC variables were able to explain 65% of the INT changes. The INT variable can explain differences in AP by 69.2%, and AP and FC explain 45.2% of LOA changes. The contribution indicates that the goodness of fit meets the requirements.

4.1 Hypothesis Testing

Hypothesis testing is done by looking at the value of the internal weight coefficient of the structural model. The output results of hypothesis testing are shown in Tab. 4.

Tab. 4: Path coefficients

	Original sample	Standard deviation	t-stat.	p-values
PE → INT	0.675	0.068	9.988	0.000**
EE → INT	0.221	0.079	2.812	0.005**
SI → INT	0.032	0.076	0.425	0.671
FC → AP	0.501	0.093	5.367	0.000**
INT → AP	0.400	0.097	4.116	0.000**
AP → LOA	0.676	0.056	11.990	0.000**

Note: ** significant at 1%, * significant at 5%

Tab. 4 indicate INT was affected by PE (0.675; p-values 0.000) and INT (0.221; p-values 0.005). SI does not affect INT because it has a p-value of 0.671 > 0.05. AP is affected by FC (0.501; p-value 5.367) and INT (0.40; p-value 0.000). The effect of FC has a positive coefficient of 0.676 and a t-statistic value of 5.367 > t-table 1.96. INT affects AP with a coefficient of 0.40 and a p-value of 0.00. The AP variable positively affects LOA. Five hypotheses were successfully accepted, and one hypothesis was rejected.

5 DISCUSSION AND CONCLUSION

PE is a construct that measures the extent to which system users believe that using the system will help them obtain increased performance in their work. Students believe that the lecture system can help facilitate the LOA. The curriculum and teaching methods have gone through a process of selecting the best alternatives.

A management accounting course requires theoretical knowledge and technical skills. After following the lesson, students are expected to understand the concept of management accounting and the steps involved in conducting management accounting to improve decision-making of a company's performance.

The belief that the lecture system implemented is following the needs of the LO, increasing student interest in participating in learning. It is consistent with the prediction that PE positively affects intention.

EE is the expectation of whether the implemented system does not burden the user. Students who know the importance of management accounting courses feel that the curriculum used in the lecture process clarifies methods, tasks, and ways to achieve LO. This perception forms the willingness to follow every instruction in the curriculum. The belief that the lecture system is a guideline and procedure for achieving goals makes it easier to follow them. Students who find it easy to make the intention to obey it. EE has a positive impact on INT. The finding strengthens the conclusions made by previous system research (Sun et al., 2013; El-Masri and Tarhini, 2017).

SI is the belief that an individual must follow those around him to use a particular system. The curriculum is mandatory. Students follow the conditions that have been determined. In learning, there is no process to influence each other because the choice is mandatory after obtaining the agreement of the university, lecturers, and students. SI was not shown to have an impact on student intentions.

FC measures an individual's belief that the university's technology and infrastructure have supported a system. The lecture system can work if it gets support from the individuals involved. In offline learning, lecturers need infrastructures such as classes, whiteboards, viewers, and other facilities. Remote audio-visual technology is required for online learning. This result aligns with previous findings (Afshan and Sharif, 2016; Rahmaningtyas et al., 2020).

Availability of supporting facilities is needed so that learning runs smoothly. Universities that want an effective teaching and learning process should prepare it all. The availability of facilities affects the seriousness of students in learning. Lecturer and student interaction activities increased so that active participation was also improved.

Active participation shows that the lecture process is knowledge-sharing among class members. Lecturers function more as facilitators. Students must seek sources of knowledge to be discussed in class actively. This active participation broadens the discourse of student knowledge so that they can achieve learning objectives. AP is proven to affect the ALO. These findings support the conclusions of previous research (Sawatsky et al., 2015; O'Connor et al., 2017; Rubio et al., 2018).

The moderating test examines the effect of gender on the relationship between exogenous variables on INT. Tab. 5 shows the test results by including the gender variable as a moderator.

Tab. 5: Path coefficient of gender effect

	Original sample	**Stand. dev.**	***t*-stat.**	***p*-values**
PE → INT	0.780	0.248	3.147	0.002**
EE → INT	0.861	0.390	2.209	0.028*
SI → INT	0.141	0.143	0.988	0.324
FC → AP	0.493	0.090	5.488	0.000**
GEN*EE → INT	−0.556	0.499	1.115	0.265
GEN*PE → INT	−0.361	0.547	0.660	0.509
GEN*SI → INT	−0.222	0.233	0.955	0.340
GENDER → INT	0.478	0.260	1.843	0.066
INT → AP	0.408	0.093	4.384	0.000**
AP → LOA	0.688	0.059	11.717	0.000**

Note: ** significant at 1%, * significant at 5%

Moderating variables are variables that strengthen the relationship between exogenous and endogenous variables. The test is done by interacting with gender on the relationship between the two variables. Tab. 5 shows that the presence of gender eliminates the relationship between EE, PE, and SI. It is because gender does not have a direct relationship with INT. Gender is not a moderating variable, so hypotheses 7*a*, 7*b*, and 7*c*, which state that gender moderates the relationship between PE, EE, and SI, are rejected.

5.1 Online and Offline Learning Methods

The learning system is discussed by analyzing the effect of expectations and social interactions on the intention and achievement of learning objectives.

Tab. 6: Outcomes of achievement of different learning methods

	Online		Offline	
	Original sample	***p*-values**	**Original sample**	***p*-values**
PE → INT	0.628	0.000**	0.710	0.000**
EE → INT	0.317	0.001**	0.104	0.371
SI → INT	0.049	0.617	0.087	0.428
INT → AP	0.487	0.000**	0.396	0.038*
FC → AP	0.438	0.000**	0.492	0.033*
AP → LOA	0.674	0.000**	0.660	0.000**

Note: ** significant at 1%, * significant at 5%

LO achievement of different learning methods showed in Tab. 6. Separation analysis of the effect of exogenous variables on endogenous variables gives different results. In the online lecture system, the variables that have no impact on INT are EE (0.317; 0.371) and SI (0.049; 0.428). The default lecture system before the pandemic was an offline system. Students and lecturers interact in the classroom. When the research was conducted at the end of the pandemic, the offline model did not change its application. Students come to class, interact, and attend lectures. Management accounting students are final-year students who have followed the offline learning system in the previous period. It causes offline students not to feel that EE affects their learning intention. In contrast to online, which requires additional efforts such as telecommunication signals, hardware with certain specifications, and new learning systems.

Tab. 7: The difference in the mean of each variable with different learning methods

	Mean			
	Online	**Offline**	***t*-stat.**	**Sig.**
PE	4.12	3.77	3.07	0.003**
EE	3.49	3.18	2.58	0.011*
SI	3.76	3.78	0.13	0.202
FC	3.69	4.02	2.34	0.021*
INT	3.80	4.08	2.36	0.020*
AP	3.65	3.93	2.26	0.009**
LOA	3.31	4.19	5.12	0.000**
LOA1 (theoretical)	4.08	4.13	0.58	0.558
LOA2 (technical)	2.92	4.22	3.00	0.000**

Note: ** significant at 1%, * significant at 5%

Additional testing was conducted to see the difference between each variable in online and offline learning conditions. The table shows the results of the independent sample test for each variable based on online or offline learning.

Tab. 7 shows the mean of each variable with different learning methods. The mean PE obtained is 4.12 (online) and 3.77 (offline). This value is above the median, indicating that the respondent believes the learning method adopted can help him complete the learning objectives. Respondents are optimistic that they can achieve the targeted results with the method.

Statistical testing shows that PE is different between online and offline. Online students are more optimistic than offline and believe that learning goals can be better achieved. Online learning provides several conveniences, such as reduced class interaction, depth of material, and difficulties for lecturers to monitor student activities. These students had higher perceptions of usefulness and outcome expectations. The online system is considered a more effective way to achieve higher performance.

EE is the level of comfort in the learning system expected by students. Most of the respondents feel that the learning system requires extra effort. It is indicated by the proximity of the scores obtained with the median. In the score range of 1–5, the respondents' mean was 3.49 (online) and 3.18 (offline). Statistically, the EE mean between online and offline is different. Online students believe that learning goals can be achieved more easily.

The indicator score for students with online systems is above the median. They argue that the course curriculum in management accounting is comprehensive enough that students believe that all the curriculum demands methods and is more easily met than students who follow face-to-face learning. The classroom method provides opportunities for direct interaction between lecturers and students. This interaction allows lecturers to conduct in-depth evaluations of management accounting courses. Students cannot depend on discussion groups and must have independent abilities. Students feel that offline class makes learning targets more challenging to achieve.

SI is an individual's perception that society gives more value to him when he uses the system. The average score is 3.76 (online) and 3.78 (offline). Respondents believe that when other people use the system, they must follow it. The more influence an environment gives, the higher the desire to participate in the system. Statistically, the SI on online or offline management accounting learning selection is no different. The t-statistic value shows the number 0.25 and the p-value 0.85. The implementation of a certain education system requires obedience. If the system is mandatory, then students have no choice. The system can be chosen if the university allows students to choose online or offline. Students often act on the invitation of friends. The high score of SI indicates whether to choose online or offline, mostly due to SI.

FC is driven by the individual's belief that the technical and organizational infrastructure is in place to support the use of a system. The average score shows that 3.69 (online) and 4.02 are far from the median. FC is perceived differently between online and offline system students. Students who do face-to-face have high confidence in the availability of technical and organizational infrastructure to support the learning system. Respondents consider the available infrastructure sufficient to ensure the learning process runs. It is possible because the university's infrastructure and curriculum are prepared for offline study. This need is different from online systems, which require new properties such as communication technology, hardware, signals, and a modified curriculum.

The intention score shows that the respondent has the intention to follow the management accounting lecture system. The assessment results of the intention score show 3.80 for online and 4.08 for offline. The management accounting course is a prescribed course, so it is mandatory to be able to pass with good grades. Students who take offline learning have higher intentions. This high number indicates that accounting students feel that management accounting is a subject that must be mastered. Mastery of management accounting is absolute because the career choice after graduation is to become a management accountant. Offline learning makes it easier to understand and have technical management accounting skills.

Students are required to participate in the lecture process actively. The involvement includes attendance, independent study, class participation, task completion, willingness to enrich literacy, and participation in case simulations. The score for this construct statement is 3.65 (online) and 3.93 for offline students. Students actively participate so that every lecture activity is appropriately followed.

Face-to-face class requires students to prepare themselves before, during, and after the lecture. Case study or project-based assignments require students' active involvement at every stage. Lecturers can give assignments, and students must also respond directly. At the end of the lecture, students will be evaluated and assessed to determine student achievement on the specified LO. Management accounting courses generally expect students to master theoretical and practical abilities. Theoretical knowledge is related to knowledge of standards, methods, criteria, causes, and effects. Practical knowledge is associated with the ability of students to complete management accounting assignments. To further clarify the differences between theoretical and practical competencies, the LOA is presented as a diagram in Fig. 2.

Tab. 7 and Fig. 2 show measurement results show that the student's score for theoretical ability (LOA 1) is relatively high. Respondents scored 4.08 (online) and 4.12 (offline). The Independent t-samples test resulted in a score of 0.212 with a p-value of 0.714. Students who take online learning have a lower average theoretical outcome but are not statistically different. The online and offline method does not affect theoretical knowledge achievement in management accounting courses.

Comparison of LOA on practical knowledge shows different results. The mean of LO obtained is relatively low, namely 2.92. Its score below the median indicates that online students' ability is technically inadequate. Offline students have better management accounting technical knowledge. The score obtained is 4.22. This score is well above the median.

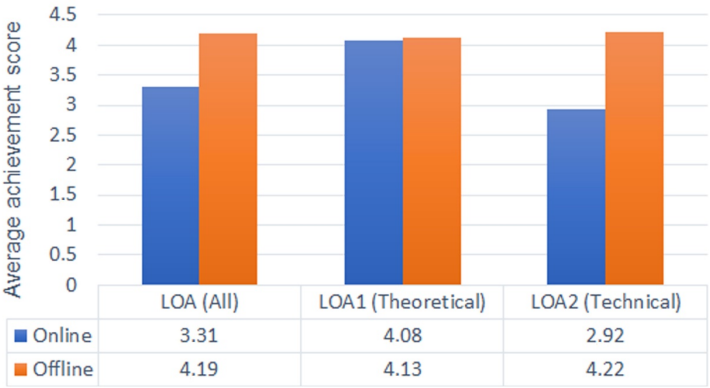

Fig. 2: The comparison of LOA on different learning methods

Practical knowledge is the knowledge that must be practiced. It relates to the mastery of knowledge, abilities, and skills. Students are required to be able to synthesize problems, analyze them, and choose alternative solutions. Offline students can take advantage of interactions with lecturers to discuss and deepen their knowledge.

The LO, PE, and EE scores indicate differences in individual learning targets when linked. Online students have higher PE and EE scores but lower LOA assessments than offline. They believe that the performance is higher and the process easier. LOA measurement uses theoretical and practical cases, so a high score indicates the comprehensive ability of the management accounting course. Following the findings, it is likely that individual learning objectives are GPA scores, not competencies. Previous research shows that online learning methods make GPA scores easier to obtain. The PE and EE data support the Hilmiatussadiah (2020) conclusions. The interaction process is not as smooth as in face-to-face learning. A minimal understanding of the practical ability shows an insufficient knowledge of management accounting subjects taught and can impact learning effectiveness.

5.2 Conclusion

The research examines the effect of performance expectations, effort expectations, and social influences on the intention of following specific learning methods. Nine hypotheses were tested, with five accepted and four rejected. The results showed that performance and effort expectancy were antecedents of student intentions, while social influence had no effect. The first and second Hypotheses are accepted, while the third hypothesis is rejected. Intentions are proven to affect the level of student participation. The fourth hypothesis is accepted. Learning outcomes are positively influenced by the availability of facilitating conditions and the level of participation. The fifth and sixth hypotheses are accepted. Additional testing was carried out by separating online and offline learning students. As a result, in learning practical technical aspects, offline students outperformed the scores obtained by online students. Practical competence cannot be achieved by students having to study independently but by interacting directly with lecturers. Gender does not prove a mediating role in the relationship of exogenous variables to students' intentions. Seventh hypotheses (a, b, c) are rejected.

For practitioners, this research shows practical competence is difficult to achieve using online learning methods. Deepening this ability requires teaching, monitoring, and direct supervision from the lecturer. On theoretical knowledge, the use of online learning methods can be done. The curriculum should be grouped into a syllabus of theoretical and practical knowledge. On material related to practical competence, intensive monitoring must be carried out. It is necessary to pay attention

to students' intentions. Continuous efforts by preparing attractive learning designs can affect the quality of learning outcomes. It is not only for management accounting courses but also for other courses.

The implication for the institutions is related to facilitating conditions. Complete and adequate supporting facilities determine learning success; different courses require different properties. The university must prepare to meet the student's competency goals.

Successive tests prove that a group of samples can have different sub-characteristics. Individual learning objectives are indicated to be different from the achievement of learning outcomes. Personal goals are more about GPA scores rather than competence. Future research could refine these findings by examining the focus on individual goals that have not been explored much.

The sample selected was students who took a management accounting course at the end of the pandemic. The time factor may lead to limited generalizability. When the pandemic ends and the situation returns to normal, the academic atmosphere may also be different. Another factor is that the sample only consists of students at four universities in East Java. Every university has a different culture, especially if the country is different. This study has limited generalizations due to time, the small group tested, and socio-cultural. Future research can consider university culture as a moderating variable to make broad conclusions.

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