

INTISARI

Penelitian ini bertujuan untuk menguji pengaruh dari *virtual presence*, *perceived enjoyment*, *perceive ease of use*, *perceived usefulness*, *computer self-efficacy* dan *intention to use* terhadap *learning outcomes* dari mahasiswa akuntansi Sanata Dharma pada mata kuliah akuntansi keuangan dengan perangkat pembelajaran simulasi akuntansi berupa quiz yang dikemas dalam bentuk *game Who Wants To Be A Millionaire*. Partisipan dalam penelitian eksperimen ini adalah mahasiswa Akuntansi Sanata Dharma yang telah lulus mata kuliah Akuntansi Pengantar II berjumlah 214 partisipan, yang terbagi menjadi kelompok kontrol dan kelompok eksperimen. Hasil penelitian berdasarkan pengolahan data kuantitatif dengan software WarpPLS menunjukkan bahwa hanya *virtual presence* dan *intention to use* yang berpengaruh positif terhadap *learning outcomes*. Lebih lanjut, penelitian ini juga mengungkapkan bahwa *perceived enjoyment*, *perceived ease of use*, *perceived usefulness* dan *computer self-efficacy* tidak berpengaruh positif terhadap *learning outcomes* mahasiswa Akuntansi di Sanata Dharma.

Kata Kunci: Penelitian eksperimen, *game* simulasi akuntansi, *virtual presence*, *perceived enjoyment*, *perceived ease of use*, *perceived usefulness*, *computer self-efficacy*, *intention to use*, *learning outcomes*

ABSTRACT

This study aimed to examine the effect of virtual presence, perceived enjoyment, perceive ease of use, perceived usefulness, computer self-efficacy and intention to use on learning outcomes of accounting students at Sanata Dharma University in the subject of financial accounting. The experimental research used a modified learning device of accounting simulation in the form of quiz packaged in a game titled “Who Wants to Be a Millionaire”. Participants in this experiment were accounting students of Sanata Dharma whom have passed Accounting Introduction II course. There were 214 participants, who were divided into a control group and an experimental group. The results based on quantitative data processing with software WarpPLS showed that only virtual presence and intention to use, had the positive influence on learning outcomes. Furthermore, this study also revealed that perceived enjoyment, perceived ease of use, perceived usefulness and computer self-efficacy had no positive effect on learning outcomes of accounting students at Sanata Dharma.

Keywords: experimental research, accounting simulation games, virtual presence, perceived enjoyment, perceived ease of use, perceived usefulness, computer self-efficacy, intention to use, learning outcomes