

FACTOR INFLUENCING OF USAGE ACCOUNTING GAME: STUDY OF LEARNING BY GAME AND THEORY ACCEPTANCE MODEL

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ABSTRACT

In this paper, we empirically analyze Learning Method for accounting education under Theory Acceptance Model (TAM). Learning and teaching accounting are not easy. We need educational resources that could effectively support the process of accounting's learning like learning by games. Computer games have a potentially effective digital resources for learning. The lectures can use computer game to transfer knowledge more effective. First, when the students learn how to play and win the game, they are very earnest. Second, a game is the simple picture of a complex real life, it is a summary of the alternative collection that make students can learn about the choice of life and do that one by one with proficient. Third, game, need active participation from students, so that it makes a game more efficient than passive teaching. But like other IT utilization, continuance of the use of accounting software games will be determined by a variety of determinants. Theory explaining the determinants of IT use is the theory of technology acceptance model (TAM) proposed by Davis (1989). We examined 101 respondents. Conceptually, we examine seven hypotheses and the data support of six hypotheses. Perceived usefulness and perceived enjoyment positively influence the intention to use accounting game software. Perceived enjoyment is also an indirect effect on the continuance intention to use accounting software games through perceived usefulness. Computer self-efficacy influence the perceived ease of use, however, research has not been able to provide empirical support for the effect of perceived ease of use on intention to use accounting software games and perceived usefulness. All of our variables have high mean, that means our computer accounting game is easy, useful, attractive; so that the students intend to use that game. Learn accounting by game is attractive, interesting and makes the accounting more easy for the students.

Keywords: accounting, education, accounting game software, technology acceptance model

INTRODUCTION

Accounting was first proposed by Luca Pacioli in about 5 centuries ago. When accounting taught it to the children of an age of Renaissance merchants. It is relatively the same (accounting) has taught five centuries, but until now it is still not yet found an effective method of learning. While the business environment is dynamic and always evolving, learning accounting otherwise unchanged. Changes in accounting more focused on changes in accounting standards. Accounting books are presented in a form that is almost similar to each other, so that it becomes less attractive to those who want to learn accounting. Therefore do not be surprised when it appears the stigma that "accounting is difficult" ..

Learning materials most fundamental accounting, are debit-credit mechanism, known as double-entry system. This material became the foundation for further learning accounting. Logic of the debit and credit are then correlated with the normal balance of an account will lead students to eliminate the tendency to memorize not understand. Understanding of basic accounting equation is the basic concept that must be mastered well in order to understand the subsequent accounting materials. Weak mastery of basic concepts lead to difficulty in understanding and working on the overall accounting process. Therefore, success in providing understanding and skills regarding basic equation is the key success factor accounting learning process as a whole. But unfortunately according to Elam (1995) the relevance of the double-entry system began to decline along with the advent of accounting software (Pincus, 1997).

The main actors in the process of learning and teaching, the students and lecturers, requires learning methods and tools that support the learning process, which is certainly no less important influence the success of the learning process. During the learning process that is widely used accounting methods are the conventional methods. Lecturers only rely book (text books) and exercises therein. Accounting books that do not interest had also expressed by some observers of accounting education in particular. Demski (2007) findings suggested that the majority of students stated that textbooks that they use in book learning is boring. Fellingham (2007) suggested that most of the book presents an introduction to accounting accounting fails with "graceful" as well as the accounting curriculum. Ball (2008) expressed the opinion that more accounting textbooks present and discuss issues related to standards, so the message to the students was the company makes or serves as the company's financial statements are required, there are rules that companies must follow .

In the era of information technology (IT) today, we can utilize the IT to create methods and teaching aids accounting more attractive, effective and efficient. This tool is expected to bridge the student on boredom and uninteresting of learning accounting, which makes students think that accounting is something that is difficult. High utilization of IT opportunities are now very attractive to young people as a learning tool, likely to cause a special attraction for students who are mostly young people. Researchers who suggest the use of IT to improve the learning effectiveness of accounting, among others, Elliot (1992), Pincus, 1997, and Goldwater and Fogarty, 2007).

Based on the description above, it is important to make a tool for learning accounting. We integrate the material basis of accounting, and information technology to create a game that would facilitate the learning process of accounting. Learning accounting is expected to become more attractive, efficient and effective with the use of Accounting Software Games and is expected to simplify and enhance the learning of accounting passion, and ultimately improve the ability to understand accounting.

But like other IT utilization, continuance of the use of accounting software games will be determined by a variety of determinants. Theories explaining the determinants of IT use is the theory of technology acceptance model (TAM) proposed by Davis (1989). Original model of TAM suggested that continuance intention to use IT is determined by the perceived usefulness and perceived ease of use. Furthermore, the intention to use IT will affect the actual usage of IT. Besides the original models, Davis (1989) also suggested the possibility of other external factors that affect both the determinant. Therefore, further studies to develop a model by incorporating variables including computer self-efficacy and perceived enjoyment.

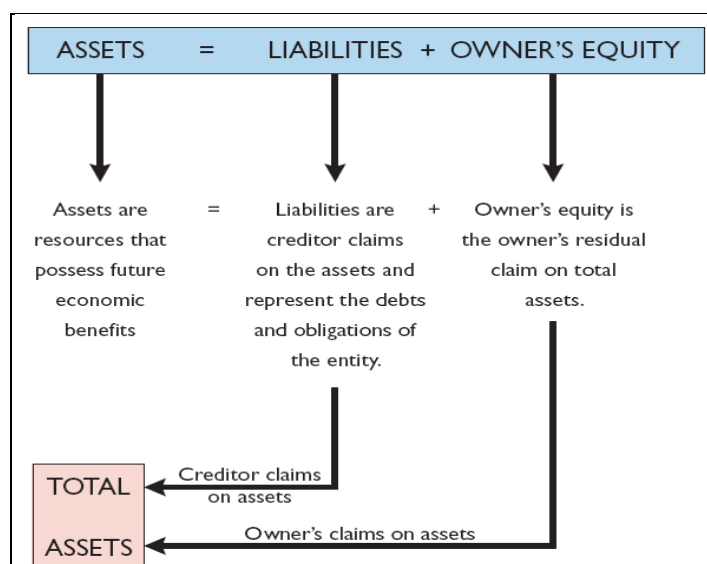
TAM has been used in many studies to explain the determinants of the use of various IT applications including: web and e-commerce (Hwang and Yi, 2002), e-banking (Chan and Lu, 2004), enterprise resource planning (ERP) (Shih and Huang, 2009), in particular e-learning and use of the Internet for learning (Roca et al, 2006; Ifinedo, 2006). However, research has not been found to explain the determinants of the use of accounting software game.

LITERATURE REVIEW

Accounting Learning, Games and Constructivism Based Learning Method

Accounting is a process of identifying, noted that and communicate economic events of an organization to parties concerned. A long journey accounting is in the process of registration. So far the process of recording done with a double entry system namely registration with debits and credits. Learning accounting start the process of learning the listing of accounting by arguing the fundamental equation of accounting (accounting equation) that looked at the picture 2.1.

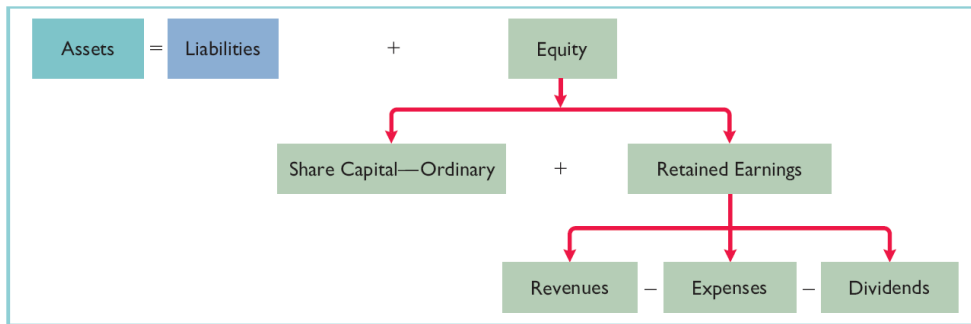
Figure 2.1. Basic Accounting Equation



Sumber: Weygandt, Kimmel, dan Kieso, 2011

If then elaborated for all classes account in accounting, then the fundamental equation of accounting will look like the picture 2.2.

Figure 2.2. Extended Accounting Equation



Sumber: Weygandt, Kimmel, dan Kieso, 2011

The understanding of the accounting equation is the basis to perform the accounting records. Learning method of accounting is generally used text book to explain the basic equation and the accounting records. Then students are given practice problems to immediately work on the accounting records. The conventional learning methods, often make faculty and students explaining frustrating difficulty understanding it. Explanations in the text book and manual exercises are not able to give a clear picture of the accounting equation. The learning process then becomes boring and lazy students to practice because it has the view that accounting is difficult. Shortcuts that many do eventually is memorized. Though this method makes the analytical ability of students to be very limited, for later studied accounting cases are more complicated.

Various learning methods have been developed in order to achieve an effective learning process. One of the methods that puts the learner as the subject or the main figure of the process of learning is constructivism (Sunyoto et al, 2012). According understand constructivism, knowledge is a construction (formation) within the learner. Knowledge cannot simply be transferred from the teacher to the student, rather it is a cognitive process in which a process of assimilation and accommodation to form a scheme of knowledge in the individual. Someone who learned mean shape understanding or knowledge actively and continuously.

Understand constructivism gives liveliness to the man to learn to find their own competence, knowledge or technology, and everything else needed to develop himself. Broadly speaking, the principles of constructivism applied in teaching and learning are:

1. Knowledge constructed by students themselves
2. Knowledge cannot be transferred from teacher to student, but only with its own activity for pupils to think
3. active student megkontruksi continuously, so it is always a change of scientific concepts
4. Teachers simply help provide advice and situations that Kontruksi process runs smoothly.
5. Dealing with problems that are relevant to students
6. Structure learning around the key concepts of the importance of a query
7. Finding and evaluating student opinion Adapting the curriculum to respond to students' assumptions.

Constructivism based learning methods have in common with the game playing activity (Sunyoto et al, 2012). Similar to understand constructivism, learning to use the game to put the learner as a subject in the learning process. With a game, the learner plays an active role in constructing knowledge themselves to solve the problems that are designed with the game. In addition, the game has a purpose, challenges, and competitions.

Learner motivation to play games are generally very high, especially in younger age groups. This is the main key to why the game has potential as an effective learning medium. The main features that make people highly motivated to play the game is a challenge, fantasy, and curiosity (Facer, 2003). To achieve the learning objectives, the game must be designed properly so successfully integrate learning material in a game. Learning materials that the sight may be difficult, serious, and boring integrated with the concept of the nature of the game that contains fun, not serious, not boring. It is expected that the conventional learning tha is not inspiring, complicated, and boring will turned into the opposite.

Technology Acceptance Model (TAM)

The theory of Reasoned Action (TRA) of Fishbein and Ajzen's (1975) and the Technology Accepted Model (TAM) of Davis's (1989) provide a theoretical means of measuring beliefs and attitudes for predisting future behaviour patterns. Davis (1989) first introduced the TAM as a theoretical extension of TRA. TRA is a well-known model in the social psychology domain, which suggests tha a person's behaviour is determined by the individual's intention to perform the behaviour and that intention is, in turn, a function of his/her attitude toward behaviour and his/her subjective norm. Attitudes toward the behaviour describe the positive or negative feelings toward a specific behaviour, and subjective norm assesses the social pressures on the individual to perform or not to perform a behaviour (Roca et al, 2006).

The TAM was adapted from the TRA and provided a basis for previous research on IS dealing with IT related behavioural intentions and usage (e.g., Davis *et al*, 1989). Two particular beliefs, perceived usefulness (PU) and perceived ease

of use (PEOU), are crucial in the TAM for predicting information technology user acceptance behaviour. Davis (1989) defined PU as “the degree to which individuals believe that using a particular system can enhance their job performance”, and defined PEOU as “the degree to which individuals believe that using a particular system will be effortless” (Shih, 2008). Further, perceived usefulness and perceived ease of use both affect a person’s attitude toward using the system, and consistent with TRA, these attitudes toward using the system determine behavioural intentions, which in turn lead to actual system use (Roca et al, 2006). TAM postulated that computer usage is determined by behavioural intention to use a system, while system usage intention is jointly determined by individual attitude towards system use and individual perceptions of its usefulness. Among these beliefs, perceived ease of use is hypothesized to be a predictor of perceived usefulness.

TAM has been extended by the addition of other constructs such as computer self-efficacy (Compeau and Higgins, 1995; Shih, 2006) and perceived enjoyment (Davis et al, 1992; Ha et al, 2007). Bandura (1977) identified self-efficacy as relating to individual beliefs in their ability to perform a task, and is expected to influence task effort, persistence, expressed interest, and the level of goal difficulty selected for performance (Gist, 1987). Generally, individuals with high efficacy expectations are more likely to succeed in a given task (Oliver and Shapiro, 1993). Wood and Bandura (1989) indicated that high self-efficacy individuals work harder and longer than low self-efficacy individuals. Researchers have frequently found that performance improves with the self-efficacy level (Bandura et al, 1982). Consequently, different types of self-efficacy are emerged from Bandura’s research, such as computer self-efficacy (Compeau and Higgins, 1995) and Internet self-efficacy (Torkzadeh and van Dyke, 2001). Computer self-efficacy is defined by Compeau and Higgins (1995) as individual judgments regarding their computer skills. Computer self-efficacy is significant in the use of systems and even in helping individuals more easily acquire many of the skills associated with effective computer use. For example Venkatesh and Davis (2000) modeled and empirically tested the determinants of PEOU and found that individual computer self-efficacy is a strong determinant of PEOU. Furthermore, Venkatesh and Davis (2000) implied that a training mechanism designed to improve user computer self-efficacy is more likely to gain user acceptance.

Perceived enjoyment is defined as “the extent to which the activity of using computers is perceived to be enjoyable in its own right, apart from any performance consequences that may be anticipated” (Davis et al, 1992). PE is referred to as an intrinsic motivation variable such as the doing of an activity for satisfactions rather than for some outcomes or results. In contrast, extrinsic motivation, such as PU is a construct that measures how user’s productivity and effectiveness have been improved by using the product (Ryan and Deci, 2000). Davis et al (1992) found that usefulness and enjoyment were significant determinants of behavioral intention. However, the effect of enjoyment on perceived usefulness was relatively unexamined (Hwang, 2003). While Venkatesh (2000) proposes enjoyment as a determinant of perceived ease of use. Games must, of course, provide customers with enjoyment, as part of their basic nature. Thus a TAM for game systems must incorporate enjoyment, including interest, pleasure, and fun, as an influence on attitude (Ha et al, 2007).

RESEARCH MODEL AND HYPOTHESIS

This study uses TAM model to evaluate the effect of perceived usefulness and perceived ease of use on intention to use accounting software game. The model was expanded to include the variable of perceived enjoyment and computer self-efficacy. The influence of perceived enjoyment variable refers to the findings of Davis et al (1992) found that usefulness and enjoyment were significant determinants of behavioral intention and the effect of enjoyment on perceived usefulness though was relatively unexamined (Hwang, 2003). The influence of computer self-efficacy variable refers to the findings of Venkatesh and Davis (2000) who found that individual computer self-efficacy is a strong determinant of PEOU.

Original TAM

Original TAM model (Davis, 1989) proposes that the intention to use IT is influenced by the perceived usefulness and perceived ease of use. The higher the perceived usefulness and perceived ease of use, the higher the continuance seeking intention on IT. While perceived usefulness is determined by how easily the IT perceived by users. Increasing the perceived usefulness also increase the perceived ease of use. Based on the original model of TAM, the hypothesis is formulated as follows:

- H1. *Perceived usefulness positive influence on intention to use accounting software games*
- H2. *Perceived ease of use has positive influence on intention to use accounting software games*
- H3. *Perceived ease of use has positive influence on perceived usefulness*

Perceived enjoyment

Perceived enjoyment refers to “the extent to which the activity of using a computer system is perceived to be personally enjoyable in its own right aside from the instrumental value of the technology” (Davis et al, 1992). Previous research suggested perceived enjoyment as a determinant of behavioral intention (Davis et al, 1992), as a determinant of ease of use (Venkatesh, 2000). Meanwhile, according to Hwang (2003) effect on perceived usefulness not yet known.

Relevant research is research Roca et al (2006) who found the effect of cognitive absorption on perceived usefulness. Roca et al (2006) used cognitive absorption to explain the involvement and enjoyment with the software. Thus it can be explained based on the research Roca et al (2006) that also affect the enjoyment perceived usefulness. The relationship is particularly relevant in the context of the game accounting software, where the intended use of the software is to increase interest, pleasure, or pleasure in

studying accounting so that users benefit from the use of accounting software game. Based on these arguments, the hypothesis is formulated:

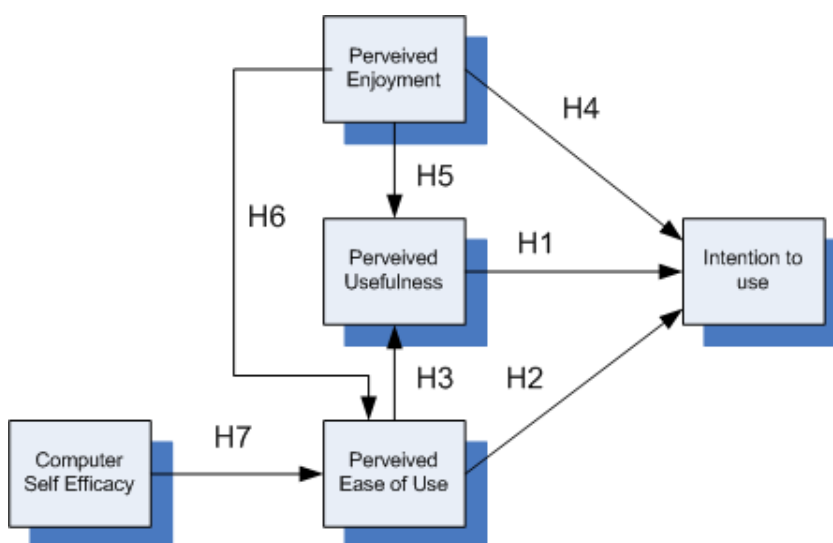
- H4. Perceived enjoyment has positive influence on intention to use accounting software games
- H5. Perceived enjoyment positive effect on perceived usefulness
- H6. Perceived enjoyment positive effect on perceived ease of use

Computer self-efficacy

The concept of self-efficacy is developed from social cognitive theory proposed by Bandura (1977). Self-efficacy is an individual's belief in his ability to perform a task. Generally, individuals with high self-efficacy have better performance (Bandura et al, 1982; Gist, 1987; Oliver and Shapiro, 1993). In terms of the use of IT, Compeau and Higgins (1995) uses the concept of self-efficacy in the context of the destination IP into a computer self-efficacy is defined as an individual assessment of their computer ability. Computer self-efficacy helps individuals master a variety of skills related to the use of computers easily. Venkatesh and Davis (2000) found empirical evidence that computer self-efficacy have significant effect on the perceived ease of use. So in terms of the use of accounting software games formulated the following hypotheses:

- H7. Computer self-efficacy has positive influence on perceived ease of use

Figure 2.3. Research Model



METHOD

Participants

Research using Soegijapranata Catholic University accounting students as participants. A total of 110 students were divided into 2 groups, such as students who are taking an introductory accounting course and final semester students. Both groups of students, introduced with gaming accounting software and was given 4 sessions, with each session for 2 hours to learn to use accounting software accounting games. After that, they were asked to fill out questionnaires that measure each study variable. Of the 110 participants, 101 were taken of data to be processed, while 9 data can not be used because the participants did not fill out a questionnaire to complete.

Measurement of variables

Measurement of study variables were adopted from previous studies with adjustments to be applied to game accounting software. All the items were measured using a Likert scale, with a 5-point scale from "strongly disagree" to "strongly agree". Measurement of Perceived usefulness variables and perceived ease of use were adopted from Davis (1989). Measurement of computer self-efficacy variables were adopted from Compeau and Higgins (1995). Measurement variables adopted continuence intention of Mathieson (1991) and Bhattacharjee (2001). While perceived enjoyment measurement variables adopted from Davis et al (1992).

RESULTS

Descriptive statistics of data shows that the average value of all the variables are in the high range, indicated by Table 5.1.

Table 5.1. Descriptive Statistics of Research Variables

	N	Minimum	Maximum	Mean	Std. Deviation
ITU	101	2.67	5.00	4.06	0.53
PU	101	3.40	5.00	4.13	0.44
PEU	101	3.67	5.00	4.16	0.35
PE	101	3.33	5.00	4.11	0.42
PCSE	101	3.33	5.00	4.40	0.52
Valid N (listwise)	101				

Hypothesis testing was conducted using Partial Least Square method of Structural Equation Modeling (PLS-SEM) which is an alternative method of testing structural equation modeling. The use of this method allows simultaneous testing relationships between latent constructs in linear and non-linear relationships. The selection method is also caused by reason of research data is not normal. Kolmogorov Smirnov testing showed significant values (<0.05). PLS allows the testing of data that does not meet the requirements of normality.

PLS-SEM simultaneously produces two tests, namely: testing measurement model is often referred to as the outer model, and testing the structural model is often referred to as inner models. Analysis of outer models aimed to test the reliability and validity of the indicators that make up the construct. While the analysis of the inner workings of the model aims to test the strength of estimates between latent variables or constructs.

Measurement Model

Testing was conducted to test the model outer convergent validity of the measurement instrument. For reflective constructs, measurement of convergent construct validity if it meets the requirements of loading above 0.70 and significant p values (< 0.05) (Hair et al, 2013). Some loading indicator variable has a value of less than 0.70 so the need to drop, the indicator 2 and 5 perceived enjoyment, perceived usefulness 2, perceived ease of use 1, as well as the perceived computer self-efficacy 4. After several indicators are deleted, the value of AVE all constructs greater than 0.50 and composite reliability of all constructs value greater than 0.70, as shown in table 5.1. Full collinearity all constructs smaller than 3.3 indicates no collinearity problems. R-squared of variable intention to use of 0.889 means that the model can explain the determinants that affect the continuance intention of 89%.

Table 5.1. Latent Variable Coefficient

	ITU	PE	PU	PEOU	PCSE
R-squared coefficients	0.889		0.615	0.436	
Adjusted R-squared coefficients	0.885		0.607	0.425	
Composite reliability coefficients	0.882	0.877	0.919	0.871	0.887
Cronbach's alpha coefficients	0.8	0.787	0.893	0.777	0.801
Average variances extracted	0.715	0.706	0.657	0.693	0.73
Full collinearity VIFs	3.271	2.569	2.929	1.762	1.605
Q-squared coefficients	0.884		0.607	0.409	

Structural Model

After evaluation of the measurement model meets the requirements, further testing the structural model (inner model) to obtain the path coefficients and significance levels to draw conclusions on the results of hypothesis testing. Measurement model fit shows that all indicators are fit, as shown in Table 5.2. Thus the model fit to the data.

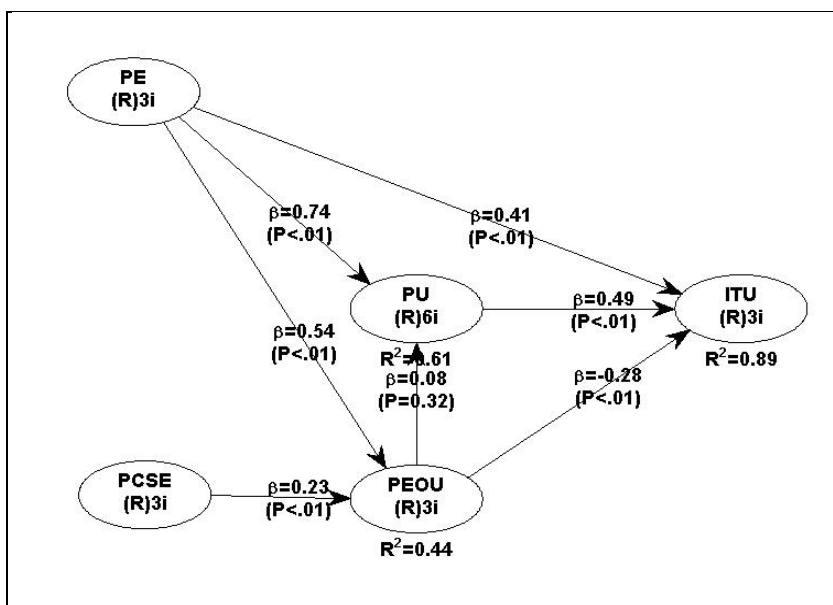
Table 5.2. Model Fit

Model Fit Indicators	Results	Terms	Description
Average path coefficient (APC)	0.396, P<0.001	p <0,05	Fit
Average R-squared (ARS)	0.647, P<0.001	p <0,05	Fit
Average adjusted R-squared (AARS)	0.639, P<0.001	p <0,05	Fit
Average block VIF (AVIF)	1.311	<= 5, ideally <= 3.3	Fit
Average full collinearity VIF (AFVIF)	2.427	<= 5, ideally <= 3.4	Fit
Tenenhaus GoF (GoF)	0.673	Large > 0,36	Fit
Sympson's paradox ratio (SPR)	1	> 0,7	Fit
R-squared contribution ratio (RSCR)	1	> 0,9	Fit
Statistical suppression ratio (SSR)	1	> 0,7	Fit
Nonlinear bivariate causality direction ratio (NLBCDR)	0.929	> 0,7	Fit

Furthermore, to determine the influence between variables constructed based on the hypothesis that seen from the significant value P-value. Perceived usefulness significant and positive effect on intention to use accounting continuance game software because p-value <0.001 and $\beta = 0.49$ (hypothesis 1). Perceived ease of use significantly but negatively affect continuance intention to use accounting software games for p-value <0.001 and $\beta = -0.28$ (hypothesis 2). But the influence of perceived ease of use on perceived usefulness can not be proven because the p value = 0.32 is greater than 0.05 α (hypothesis 3).

Perceived enjoyment positively affect a significant and positive impact on intention to use accounting continuance game software (p-value <0.001 and $\beta = 0.41$, perceived usefulness (p-value <0.001 and $\beta = 0.74$) and perceived ease of use (p Value-<0.001 and $\beta = 0.54$). thus hypotheses 4,5, and 6 supported empirically. Computer self-efficacy significant and positive impact on perceived ease of use (p-value <0.001 and $\beta = 0.23$ (hypothesis 7).

Figure 5.1. Model Testing Results



Tabel 5.3. P-value dan Path Coefficient Between Variables

Variable	Path coefficients & P values	PE	PU	PEOU	PCSE
ITU	Path coefficients	0.41	0.485	-0.281	
	P values	<0.001	<0.001	<0.001	
PU	Path coefficients	0.744		0.075	
	P values	<0.001		0.322	
PEOU	Path coefficients	0.544			0.234
	P values	<0.001			0.006

Result that supports hypothesis 4, 5, and 1 means that the perceived enjoyment directly influence the intention continuance or indirectly through perceived usefulness. To evaluate the nature of the relationship with the mediation calculated value VAF VAF criteria <20% means that there is no mediation, VAF between 20% to 80% is mediated in part (partial mediation), and VAF> 80% the mediation (full mediation). VAF value of the indirect effect of perceived enjoyment on intention through perceived usefulness continuance by 32.7% (Table 5.3) shows the nature of the relationship is partial mediation.

Tabel 5.3 Variance Accounted For (VAF) – Perceived Enjoyment terhadap Continuance Intention melalui Perceived Usefulness

Indirect effect	0,209
Direct Effect	0,410
Total Effect	0,639
VAF = Indirect effect / Total Effect	0,327

CONCLUSION AND DISCUSSION

This study aims to obtain empirical evidence about the determinants of continuance intention of accounting software game. The results of the study provide empirical support that perceived usefulness is determinian continuance intention of accounting software game. The higher the perceived usefulness, the higher the continuance intention of accounting software game. These results support the theory of TAM (Davis, 1989).

The next determinant of continuance intention of accounting software is perceived game enjoyment. This is consistent with Davis et al, (1992) suggested that perceived enjoyment as a determinant of behavioral intention. Perceived enjoyment has positive and significant effect directly on continuance intention of accounting game software. In addition, the influence of perceived enjoyment of the game on the continuance intention of accounting game software is also mediated by perceived usefulness, with the nature of partial mediation relationship. These results are consistent with Roca et al (2006) and answered questions of Hwang (2003) who did not know the effect of the perceived enjoyment on perceived usefulness. These results indicate that the higher an accounting games software to make learning becomes fun, not boring, and interesting, the higher the perceived benefits, which in turn makes the intention to continue to use the accounting software the higher games. Perceived enjoyment was also a positive effect on perceived ease of use, consistent with Venkatesh (2000).

The average value of the variable perceived usefulness and perceived enjoyment provide empirical evidence that students benefit from the use of high learning accounting software accounting games. The average value of a high perceived enjoyment shows that students feel enjoy using games in learning accounting software, accounting games use accounting software to make learning more interesting and not boring.

However, two indicators that can not be used in testing because it is invalid, is on display and animation software. This is probably caused by the assessment of each participant on the display and animation that has not been consistent with each other. It is recognized that software development is still focused on the functional stage, further development of the software still needs to be improved in terms of appearance and animation more interesting.

Computer self-efficacy influence, positive and significant, the perceived ease of use. These results are consistent with previous research is conducted-research (Venkatesh and Davis, 2000). Nevertheless, the results of the study can not provide empirical support that perceived ease of use has positive influence on continuance intention of accounting software game. Although found to significantly influence the perceived ease of use of the continuance intention of accounting software game, but the path coefficient is negative, inconsistent with the theory of TAM (Davis, 1989). Perceived ease of use also has no effect on perceived usefulness. Descriptive statistics show the value of perceived ease of use is at the high range (minimum of 3.67; maximum of 5.00, and an average of 4.11). Because of all the users perceive that accounting software games is relatively very easy to operate, then the perceived ease of use is no longer a determinant of continuance intention of accounting software game. Continuance intention of accounting software games tend to be determined by variables other than perceived ease of use.

Limitation

The results of the study did find determinant continuance intention of accounting software game. Perceived usefulness and perceived enjoyment are high on the use of games in learning accounting accounting software makes the intention to continuous use of accounting software games are also high. However, research has yet to evaluate further the influence continuance intention of accounting games to the success of learning accounting software. This research evaluating the intentions but have not compared the results of study or level of understanding of accounting between conventional teaching methods with game. Measuring the effectiveness of learning using the accounting game software needs to be done the next steps.

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