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Learning Management System (LMS) Moodle: Unraveling Its Impact on Accounting Students' Academic Performance

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Abstract

The outbreak of covid-19 has caused significant changes in education sector, including the demand to conduct lectures with the assistance of technology. One of the worthly used technologies is the Learning Management System (LMS). This study aims to analyze student perception about factors affecting the use of LMS Moodle and how its use then affects their academic performance. This is a quantitative study adopting personal computer usage model and technology to performance chain model. This study involved 156 accounting students of an Islamic Sate University in Makassar, Indonesia. Data were obtained by questionnaire and analyzed with Structural Equation Modeling (SEM) processed by AMOS. The result shows that of the four variable factors proposed, the task-technology fit factor did not show a positive effect on the use of LMS, while three other variables namely Facilitating Conditions, Social Factors, and Long-Term Consequences show a positive effect on the usage of LMS. Then, Task-Technology Fit and The Use of LMS have a positive effect on Accountant Student's Academic Performance.

Keywords: Accounting students, Academic performance, LMS, Technology

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INTRODUCTION

Traditional learning methods have undergone changes with the increasing use of information technology in the field of education, including in higher education (Snoussi, 2019). Since the end of 2019, the spread of the Covid-19 virus has led to rapid changes in various aspects of life, including education. According to (Ali et al., 2021), the implementation of lockdown in various countries has required a full transition from traditional learning methods to online learning methods in higher education institutions, likened to throwing someone into a swimming pool and hoping they can swim. Online learning is a form of learning that utilizes technology and the internet (Fauzi & Sastra Khusuma, 2020; Windhiyana, 2020). Online learning is implemented to prevent the spread of Covid-19. Prior to the pandemic, the use of information technology in the learning process, including in the Accounting study program, was not uniformly conducted as it remained one of many options for both educators and higher education institutions (Fogarty, 2020).

The widespread impact of the pandemic worldwide has posed a challenge for academics in the field of accounting to conduct research related to this issue (Rinaldi et al., 2020). With an increasing interest in understanding how higher education institutions respond to the pandemic's impact, several studies have begun to demonstrate the sudden transition of learning methods and their impact on students (Tartavulea et al., 2020). Despite being pressed for time, various educational institutions have attempted to adopt the best methods and media to support their activities. One widely used medium in online learning is the Learning Management System (LMS). Many educational institutions in different countries have introduced web-based LMS as an alternative for their learning activities (Mthethwa-Kunene & Maphosa, 2020).

LMS is a system that provides learners with opportunities for independent and collaborative learning, where learning resources and assessments are available for all their activities (Kabassi et al., 2016; Ramadhani, 2019). There are many functions provided by LMS; instructors can create online content that is then managed in such a way that allows students to engage in discussions (Fearnley & Amora, 2020). Essentially, LMS offers many attractive features as an e-learning software (López-Arceiz et al., 2019). Currently, there are various types of LMS developed and widely adopted in higher education institutions, such as Moodle and Blackboard (Su & Chen, 2022). The extensive development of LMS has also resulted in a variety of e-learning applications in Indonesia (Fitriasari et al., 2020).

Learning activities in various educational levels can be conducted through various choices of online applications or platforms, but this method will not be effective and efficient without the motivation and intention of the learners as users (Saputra & Tjahjadi, 2022). Sarmiento et al. (2018) previously analyzed the use of online systems in learning, particularly in the task submission process. According to them, online task submission systems have features that allow students to work comfortably and receive immediate feedback. Important supporting features for learning include assignments, quizzes, communication, collaboration, as well as the main feature of uploading various learning materials in different formats (Surjono, 2011).

Although online learning platforms promise various benefits for the effectiveness and efficiency of learning activities, particularly during the pandemic, various factors are still considered to hinder or impede learners from fully embracing the use of LMS. Technical issues related to infrastructure, including inadequate hardware availability, as well as poor management or administration, have been widely proven as negative impacts of relying on technology for learning (Tartavulea et al., 2020). Previous study revealed that generally

students do not strongly agree that LMS is beneficial for them (Mthethwa-Kunene & Maphosa, 2020). The effective use of LMS is only possible if all students as users are provided with the necessary technological devices. In reality, many students also face constraints related to limited resources and facilities, such as insufficient support from devices like smartphones (Pendy et al., 2021).

Indeed, it poses a significant challenge for every higher education institution to adopt LMS. In the effort to provide learning opportunities for students and ensure the quality of education, many educational institutions utilize technology as a support system (Prifti, 2022). The use of technology in the learning process is far more effective compared to relying solely on conventional methods (Zaidi et al., 2021). Research conducted by (Fitriani, 2020) states that LMS is one of the methods used by higher education institutions to support and manage online learning to ensure smooth teaching and learning processes during the Covid-19 pandemic. Furthermore, the study by Tartavulea et al. (2020) found that institutional support and trust in the online system can have a positive impact on the effectiveness of online learning implementation. This, in turn, affects students' academic achievement or performance. In fact, many higher education institutions are now adopting blended learning methods. Blended learning combines traditional learning methods with online approaches. This method is considered more effective than traditional face-to-face education as it enriches the classroom learning experience with additional digital content tailored to students' needs (Munoz et al., 2021).

The similar issues are also faced by the Accounting Study Program at UIN Alauddin Makassar in their efforts to maintain the effectiveness and efficiency of the learning process when the university decided to fully utilize LMS as a response to the social distancing policy during the pandemic. UIN Alauddin Makassar itself adopted Moodle-based LMS, one of the most popular LMS in the education sector. Moodle offers a secure, robust, and integrated system with a user-friendly interface that is easy to use and can be customized according to users' needs (Retnoningsi, 2017). This Moodle-based LMS is then named Lentera. The university has designed Lentera in such a way that it can meet the needs of both lecturers and students in every study program, including the Accounting Study Program, to support the learning process to the fullest extent possible, even in the absence of face-to-face interactions. This research is conducted to analyze the factors that influence students in using the LMS and how the use of LMS affects their academic performance.

METHOD

Research Design

This is a quantitative research, where several variables will be tested using analytical statistical procedures. These analytical procedures will reveal the relationship between one variable and other variables. Quantitative research begins with data collection, data processing, analysis, and objective presentation of the data to solve the final outcome, which will determine whether a hypothesis is accepted or not (Monica et al., 2022). The author employs a causal approach in this study. The causal approach, according to Nur (2014), explores the relationship between variables that explain cause and effect. This research aims to identify the factors that may influence students' use of LMS in improving their academic performance.

Data Collection

The data in this research is primary data, which is data obtained directly without intermediaries. The data was collected through field research in the form of a survey conducted by distributing questionnaires to the accounting students who were the respondents. The data in the questionnaire consists of respondent characteristics and responses in the form of answers to the questions presented in the questionnaire.

Population and Sample

A population refers to a generalization area consisting of objects/subjects that have certain qualities and characteristics determined by the researcher to be studied and drawn conclusions from (Sugiyono, 2014). The population of this research consists of accounting students who have used the Learning Management System in their learning activities. A sample is a subset of the population with a specific number and characteristics (Sugiyono, 2014). The sample for this research is limited to undergraduate (S1) accounting students at UIN Alauddin Makassar who have actively used the Moodle-based LMS, particularly since the Covid-19 pandemic. The total sample used in this research is 156 individuals.

Operational Definition of Variables

Task-Technology Fit

Task-technology fit in this context refers to how well the usage of LMS assists students in carrying out their tasks, and it is measured through the following indicators (Table 1).

Tabel 1. Indicators for the task-technology fit variable

	Statements
X1	The use of LMS has an impact on my performance in carrying out academic activities.
X2	The use of LMS can reduce the time I need to complete assignments and carry out academic activities.
X3	The use of LMS can significantly improve the quality of my work as a student.
X4	The use of LMS can enhance the effectiveness of carrying out academic activities.
X5	The use of LMS can increase the quantity of tasks/work I can accomplish.
X6	Considering all the tasks/work as a student, the use of LMS provides significant assistance to me.

Facilitating conditions

Facilitating Conditions refer to factors within the university environment that facilitate ease of use for students in utilizing the LMS, and they can be measured through the following indicators (Table 2).

Table 2. Indicators for facilitating conditions variable

	Statements
X7	There is available guidance for me in choosing the software and hardware used in academic activities.
X8	There is assistance available for me when encountering difficulties related to the software
X9	There is guidance provided regarding the software used in academic activities.
X10	There is assistance available for me when encountering difficulties related to the hardware used in academic activities.

Social factors

Social factors refer to the support from individuals or a group of people for students to use the LMS in carrying out their tasks, and they can be measured through the following indicators (Table 3).

Table 3. Indicators for the social factors variable

	Statements
X11	Fellow students at my campus use LMS to complete assignments and carry out academic activities.
X12	Faculty members at my campus also assist in introducing LMS in academic activities.
X13	Faculty members at my campus support the use of LMS by students in completing
X14	In general, my campus provides support for the use of LMS.

The long-term consequences

The long-term consequences referred to in this research are the outcomes that students will achieve in the future as a result of using LMS, and they can be measured through the following indicators (Table 4).

Table 4. Indicators for the long-term consequences variable

	Statements
X15	The use of LMS will increase challenges in academic activities.
X16	The use of LMS will increase opportunities for me to enjoy my future tasks/work.
X17	The use of LMS will increase the variety of tasks/work that I can accomplish.
X18	The use of LMS will increase opportunities for me to engage in more meaningful tasks/work.
X19	The use of LMS will increase flexibility in changing the types of tasks/work I do.
X20	The use of LMS will increase opportunities for me to obtain better job prospects in the future.

LMS usage

The LMS usage referred to in this research is the use of Moodle-based LMS to support learning activities, and it is measured through the following categorical scale indicators:

X21 I use the LMS platform to complete assignments and engage in academic activities on average per day for . . .
- (1) Less than 15 minutes
- (2) 30 – 40 minutes
- (3) 60 – 75 minutes
- (4) 90 – 105 minutes
- (5) More than 120 minutes

X22 I use the LMS platform to complete assignments and engage in academic activities...
- (1) Once or twice a month
- (2) Once or twice in half a month
- (3) Once or twice a week
- (4) Once a day
- (5) Multiple times a day

X23 I use the following types of software (e.g., Microsoft Word, Microsoft Excel, Microsoft Access, Microsoft PowerPoint, MYOB, etc.) to complete assignments and other academic activities...
- (1) 1 type
- (2) 2 types
- (3) 3 types
- (4) 4 types

(5) 5 types or more

Students' academic performance

The academic performance of students referred to in this study is the impact of performance related to the achievement of a series of student learning activities with the support of LMS, and it is measured through the following indicators (Table 5).

Table 5. Indicator of academic performance

	Statements
X24	With the use of LMS, I can complete more tasks/work.
X25	The information system services provided are crucial and valuable assistance in my academic activities on campus.
X26	The use of LMS in academic activities enhances my productivity.
X27	The use of LMS can reduce the time I need to complete my tasks/work.
X28	The benefits I gain from using LMS outweigh the disadvantages it may cause.

Data Analysis

Validity and reliability

The estimation of reliability is conducted to assess the consistency of respondents in providing answers to the given questions. To determine the reliability of a variable, a statistical test is performed by examining the value of Cronbach's Alpha. The validity test is used to assess the appropriateness of the question items in a questionnaire (construct) for defining a variable. In this research, the validity test is conducted by examining the loading factor value of each indicator used to measure the construct. An indicator is considered valid if the loading factor value is > 0.5.

Hypothesis testing

Hypothesis testing is conducted using a Structural Equation Model (SEM), often referred to as SEM. In this research, SEM will be measured using the Analysis of Moment Structure (AMOS). Latan (2013) explains that AMOS is one of the most widely used SEM programs in Indonesia and the world today. The collected data will be processed using AMOS software version 22.

FINDINGS AND DISCUSSION

Findings

Descriptive statistics

Table 6. Descriptive statistics for task-technology fit variable

	N	Frequency of Responses								Mean	Std. Deviation
		2		3		4		5			
		Tot.	%	Tot.	%	Tot.	%	Tot.	%		
X1	156	1	0,6	50	32,1	82	52,6	23	14,7	3,81	0,68
X2	156	3	1,9	46	29,5	91	58,3	16	10,3	3,77	0,651
X3	156	6	3,8	44	28,2	86	55,1	20	12,8	3,77	0,717
X4	156	5	3,2	42	26,9	82	52,6	27	17,3	3,84	0,741
X5	156	1	0,6	52	33,3	77	49,4	26	16,7	3,82	0,705
X6	156	1	0,6	53	34	84	53,8	18	11,5	3,76	0,654
Valid N (listwise)	156										

Based on Table 6, it is known that all statements were responded to by the respondents on a scale of 2 to 5. All items received an average response of 4, indicating agreement by more than 50% of the respondents. Additionally, the second most selected option by respondents for all items was option 3, indicating a neutral response, with an average above 25%.

Table 7. Descriptive statistics for facilitating condition variable

	N	Frequency of Responses								Mean	Std. Deviation
		2		3		4		5			
		Tot.	%	Tot.	%	Tot.	%	Tot.	%		
X7	156	2	1,3	56	35,9	80	51,3	18	11,5	3,73	0,675
X8	156	2	1,3	59	37,8	81	51,9	14	9	3,69	0,651
X9	156	1	0,6	65	41,7	74	47,4	16	10,3	3,67	0,664
X10	156	3	1,9	61	39,1	75	48,1	17	10,9	3,68	0,691
Valid N (listwise)	156										

Based on the table 7, it is observed that all statements were responded to by the respondents on a scale of 2 to 5. For Instrument X7 and X8, more than 50% of the respondents chose option 4, indicating agreement with the statements in the questionnaire. Meanwhile, for Instrument X9 and X10, option 4 indicating agreement was chosen by 47% and 48% of the respondents, respectively.

Table 8. Descriptive statistics for social factor variable

	N	Frequency of Responses								Mean	Std. Deviation
		2		3		4		5			
		Tot.	%	Tot.	%	Tot.	%	Tot.	%		
X11	156	7	4,5	53	34	76	48,7	20	12,8	3,7	0,749
X12	156	1	0,6	66	42,3	75	48,1	14	9	3,65	0,649
X13	156	2	1,3	66	42,3	72	46,2	16	10,3	3,65	0,678
X14	156	3	1,9	60	38,5	75	48,1	18	11,5	3,69	0,697
Valid N (listwise)	156										

Based on the table 8, it is noticeable that all statements were responded to by the respondents on a scale of 2 to 5. On average, more than 46% of the respondents agreed and more than 9% strongly agreed with the statements representing this variable in the research questionnaire. This indicates that, on average, the respondents agreed regarding the assistance and support provided by Moodle-based LMS, both from peers, faculty members, and the overall campus, as stated in the research questionnaire.

Table 9. Descriptive statistics for the long term cosequence variable

	N	Frequency of Responses								Mean	Std. Deviation
		2		3		4		5			
		Tot.	%	Tot.	%	Tot.	%	Tot.	%		
X15	156	1	0,6	57	36,5	81	51,9	17	10,9	3,73	0,656
X16	156	1	0,6	65	41,7	68	43,6	22	14,1	3,71	0,709
X17	156	3	1,9	45	28,8	88	56,4	20	12,8	3,8	0,676

X18	156	4	2,6	49	31,4	84	53,8	19	12,2	3,76	0,694
X19	156	1	0,6	59	37,8	76	48,7	20	12,8	3,74	0,683
X20	156	2	1,3	55	35,3	81	51,9	18	11,5	3,74	0,673
Valid N (listwise)	156										

Based on the data on table 9, it is observed that all statements were responded to by the respondents on a scale of 2 to 5. With the exception of instruments X16 and X19, on average, more than 50% of the respondents agreed and more than 10% strongly agreed with the statements in the questionnaire.

Table 10. Descriptive statistics for LMS usage variable

	N	Frequency of Responses								Mean	Std. Deviation
		2		3		4		5			
		Tot.	%	Tot.	%	Tot.	%	Tot.	%		
X21	156			58	37,2	75	48,1	23	14,7	3,78	0,687
X22	156			44	28,2	96	61,5	16	10,3	3,82	0,596
X23	156	1	0,6	49	31,4	84	53,8	22	14,1	3,81	0,67
Valid N (listwise)	156										

Based on the data on table 9, it is noticeable that one statement was responded to by the respondents on a scale of 2 to 5, while the other two statements received responses from the scale of 3 to 5. Instrument X21 indicates that the intensity of using Moodle-based LMS for completing tasks and academic activities is as follows: 14% of respondents use it for more than 120 minutes per day, 48% for 90 to 105 minutes per day, and 37% for 60 to 75 minutes per day. Instrument X22 shows the frequency of using Moodle-based LMS for completing tasks and academic activities: 10% of respondents use it multiple times a day, 61% use it once a day, and 28% use it once or twice a week. Instrument X23 indicates that 14% of respondents use 5 or more types of software, 53% use 4 types, 31% use 3 types, and 0.6% use 2 types of software.

Table 11. Descriptive statistics for students' academic performance variable

	N	Frequency of Responses								Mean	Std. Deviation
		2		3		4		5			
		Tot.	%	Tot.	%	Tot.	%	Tot.	%		
X24	156	1	0,6	29	18,6	100	64,1	26	16,7	3,97	0,616
X25	156	-	-	42	26,9	86	55,1	28	17,9	3,91	0,666
X26	156	1	0,6	51	32,7	69	44,2	35	22,4	3,88	0,753
X27	156	-	-	49	31,4	72	46,2	35	22,4	3,91	0,731
X28	156	1	0,6	45	28,8	78	50	32	20,5	3,9	0,716
Valid N (listwise)	156										

Based on the data on table 11, it is noticeable that three statements were responded to by the respondents on a scale of 2 to 5, while the other statements were responded to from the scale of 3 to 5. Among all the instruments, the most selected option by the respondents was option 4, indicating agreement, with more than 44% of respondents choosing this option. Additionally, more than 16% of respondents chose option 5, indicating strong agreement.

Validity

To prove the validity in SEM, construct validity is used, which includes testing convergent validity and discriminant validity. Convergent validity is assessed in AMOS by examining the standardized regression weights, which indicate the loading factor of each indicator of the construct. From the testing results, one indicator from the facilitating conditions variable has a loading factor value of less than 0.5, specifically indicator X8 with a loading factor of 0.492. This indicates that the indicator is not sufficiently good for measuring the facilitating conditions variable and should be removed from the model. Subsequently, a retest is conducted by excluding the invalid variables from the model.

All construct indicators show loading factor values greater than 0.5 after the model reestimation. This means that all indicators meet the validity criteria. The next step is to test discriminant validity. AVE values are recommended to be greater than 0.5, indicating that 50% or more of the variance in the indicators can be explained (Latan, 2013). The calculation results of AVE values in this research are shown in the following Table 12.

Table 12. *Average variance extracted* (AVE) value

Variables	AVE values
Task-technology fit	0,575
Facilitating conditions	0,426
Social factors	0,428
The long-term consequences	0,511
LMS usage	0,592
Students' academic performance	0,544

Data on the table 12 shows that out of the six variables used in this research, two variables, namely Facilitating Conditions with a value of 0.426 and Social Factor with a value of 0.428, do not meet the required AVE value. This means that less than 50% of the variance can be explained by the indicators used in this research for these two variables. However, the values of these two variables can be classified as marginal.

Reliability

Table 13. *Cronbach's Alpha* of construct

Variables	*Cronbach's alpha* value
Task-technology fit	0,825
Facilitating conditions	0,687
Social factors	0,718
The long-term consequences	0,826
LMS usage	0,722
Students' academic performance	0,823

From the table 13, it is known that five out of six variables have Cronbach's alpha values greater than 0.70. The variable facilitating conditions variable has the lowest Cronbach's alpha value, which is 0.687. Although this value does not exceed the commonly used minimum threshold for Cronbach's alpha, it can still be considered reliable according to the reliability level of Cronbach's alpha as defined by (Hair et al., 2010).

Normality Testing

From the normality testing results, it is found that the c.r values of all indicators are smaller than 2.58, which indicates that the data used in this research is normally distributed.

Goodness of Fit Model

The overall fit of the model was tested to evaluate the adequacy of the model used in the research by evaluating its goodness of fit. If the goodness of fit of the model is good, then the model can be accepted. The following are the measurement results of the goodness of fit criteria for the model in this research:

Tabel 14. G*oodness of fit* model value

Criteria	Value	*Cut Off*	Model Evaluation
Chi-square (CMIN)	585,82	expected small	Good
CMIN/DF	1,733	< 2,00	Good
GFI	0,814	> 0,90	Marginal
RMSEA	0,069	0,05 - 0,08	Good
AGFI	0,776	≥ 0,90	Marginal
ginalTLI	0,903	> 0,90	Good
NFI	0,819	> 0,90	Marginal
CFI	0,913	> 0,90	Good

Based on table 14, it is observed that five out of eight tested criteria are classified as good or meet the required values, while the other three criteria, namely GFI, AGFI, and NFI, do not meet the required values. Although the values of these three criteria are lower than the required values, the values of 0.814 for GFI, 0.776 for AGFI, and 0.819 for NFI are still considered marginal or acceptable, indicating that, overall, the model used in this research meets the criteria of goodness of fit and can be accepted.

Hypothesis Testing

Table 16. *Regression Weight*

			Desc.	Estimate	S.E.	C.R.	P	Label	Decision
PE	<---	KTT	H1	-,063	,221	-,286	,775	par_22	Not significant
Kin	<---	KTT	H2	,744	,119	6,242	***	par_26	Significant
PE	<---	KKM	H3	,338	,072	4,662	***	par_23	Significant
PE	<---	FS	H4	,304	,054	5,655	***	par_24	Significant
PE	<---	KJP	H5	,750	,140	5,357	***	par_25	Significant
Kin	<---	PE	H6	,204	,045	4,513	***	par_27	Significant

From the table, it is observed that out of the six hypotheses proposed in this research, only one hypothesis does not meet the criteria. Specifically, the hypothesis regarding the influence of task-technology fit on the usage of Moodle-based Learning Management System (H1) has a C.R value smaller than 1.96 (-0.286) and a p-value greater than 0.05 (0.775). However, the other five hypotheses have met the criteria with C.R values above 1.96 and significance below 5% (0.05). The *** sign in the p-value column indicates a value of 0.001.

Discussion

Based on the results of hypothesis testing, it can be concluded that the variables that have a positive influence on the usage of Moodle-based LMS are facilitating conditions, social factors, and long-term consequences. Among the three variables that affect the usage of Moodle-based LMS by students, the long-term consequences variable shows the strongest influence, followed by facilitating conditions and social factors. The task-technology fit variable does not show a significant positive influence on the usage of Moodle-based LMS, but it does have a positive and significant impact on the academic performance of accounting students, which is the object of this research. Additionally, the usage of Moodle-based LMS has a positive impact on the academic performance of accounting students.

The Influence of Task-Technology Fit on the Usage of Moodle-based LMS

The task-technology fit does not have a positive influence on the usage of Moodle-based LMS by accounting students. This means that the task-technology fit factor is not a significant consideration for accounting students at UIN Alauddin Makassar in increasing the intensity and frequency of Moodle-based LMS usage for completing tasks and engaging in academic activities. The tasks and academic activities carried out by students are generally of a general nature, so the information technology, including the hardware and software used, tends to be generic. Only a few specific tasks and academic activities typically require certain types of hardware and software.

The results of this study differ from the findings of Goodhue & Thompson (1995) and Thompson et al. (1994) , who found a positive influence of task-technology fit on the usage of information technology. In this study, the lack of influence of task-technology fit on the usage of Moodle-based LMS can be attributed to the fact that technology usage in teaching and learning activities and completing coursework tasks is already common among students. Additionally, the university continually encourages students to make the most of technology, such as implementing online learning programs for some course sessions. As a result, accounting students at UIN Alauddin Makassar are required to use information technology and Moodle-based LMS in order to participate in their academic activities. This may explain why the task-technology fit factor is not a significant consideration for students when deciding to use information technology or Moodle-based LMS.

The Influence of Task-Technology Fit on Academic Performance of Accounting Students

The factor of task-technology fit shows a positive and significant influence on the academic performance of accounting students. This indicates that students perceive task-technology fit as providing meaningful assistance in completing tasks and engaging in academic activities. The ease of access and capabilities of Moodle-based LMS in providing information related to tasks and activities in academic pursuits significantly contribute to improving the academic performance of accounting students. These findings support the findings of Goodhue & Thompson (1995), who stated that task-technology fit has a significant positive impact on academic performance.

The Influence of Facilitating Conditions on the Usage of Moodle-Based LMS

The usage of Moodle-based LMS requires adequate infrastructure, human resources, and supporting facilities. With the availability of these factors, it becomes easier for individuals to make the decision to use Moodle-based LMS. The results of this study prove that facilitating conditions have a positive influence on the usage of Moodle-based LMS by accounting students. This indicates that the availability of infrastructure, human resources, and other supporting facilities, including guidance and assistance in selecting and using hardware and software, can

enhance the usage of Moodle-based LMS by accounting students. The presence of guidance and assistance provides convenience for students in using the system, thereby increasing the intensity and frequency of using Moodle-based LMS, as well as the variety of software used. These findings do not support the results of the study by Thompson et al. (1994), which found a negative and insignificant influence between facilitating conditions and the usage of information technology.

The Influence of Social Factors on the Usage of Moodle-Based LMS

The influence of social factors on the usage of Moodle-based LMS. The college environment is influenced by various social factors, including the influence on the usage of Moodle-based LMS. Advice and support from professors, fellow students, and other parties involved in academic activities can influence students to use Moodle-based LMS. This is evidenced by the findings of this study, which show a positive influence of social factors on the usage of Moodle-based LMS by accounting students. Overall, UIN Alauddin Makassar provides support for Moodle-based LMS in completing assignments and academic activities. Professors and the university continuously encourage students to use Moodle-based LMS to the fullest extent. This has led to an increase in the intensity and frequency of Moodle-based LMS usage by accounting students at UIN Alauddin Makassar. These findings support the findings of Thompson et al. (1994).

The Influence of Long-Term Consequences on Moodle-Based LMS

The usage of Moodle-based LMS for students can provide an opportunity to learn and utilize various types of information technology that are not only beneficial for academic activities but also expected to bring long-term benefits, including in future employment. The results of this study demonstrate that long-term consequences have a positive and significant influence on the usage of Moodle-based LMS by accounting students. This indicates that students perceive the use of e-learning and Moodle-based LMS as valuable and beneficial in the long run. As a result, students are not hesitant to utilize Moodle-based LMS and even increase their intensity and frequency of using this information technology.

The Influence of Academic Performance on Moodle-Based LMS

Furthermore, the results of this study indicate that the usage of Moodle-based LMS has a positive impact on the academic performance of accounting students. This suggests that students perceive the usage of Moodle-based LMS as beneficial in completing assignments and engaging in academic activities. The higher the intensity and frequency of using Moodle-based LMS, the faster and more tasks can be accomplished. In general, students experience more benefits from utilizing Moodle-based LMS, which consequently contributes to improved academic performance. These findings support the findings of Goodhue & Thompson (1995).

CONCLUSION

The results of this study indicate that the factors that have a positive influence on the usage of Moodle-based LMS are facilitating conditions, social factors, and long-term consequences. Additionally, the task-technology fit and usage of Moodle-based LMS have a positive impact on the academic performance of accounting students. Out of the six hypotheses proposed in this study, only one hypothesis did not meet the criteria. The hypothesis regarding the influence of task-technology fit on the usage of Moodle-based LMS (H1) had a critical ratio (C.R) smaller than 1.96 (-0.286) and a p-value greater than 0.05 (0.775). However, the other five hypotheses met the criteria with a C.R above 1.96 and a significance level below 5% (0.05).

The findings of this research are expected to contribute to the existing literature and expand our understanding of information technology. The positive impact of Moodle-based LMS usage on the academic performance of accounting students highlights the importance of utilizing information technology to support teaching and learning activities. Therefore, it is crucial for higher education institutions to pay attention to the use of information technology to continuously provide positive effects not only for students but for the entire institution.

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