



Utilization of Information Technology and Lecturer's Role in Accounting Learning on the Conservation Character Values and Academic Performance of "Generation Z" Students

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Abstract

This study aimed to explain the effect of the utilization of information technology and the role of lecturers in accounting learning on the value of conservation character and academic performance of "Generation Z" students, both directly and indirectly through mediation. The population in this study was selected purposively with a sample of 185 accounting education students in 2015. This research used a mixed methods approach and the type of research was a case study. The test results directly indicated the utilization of information technology and affected the academic performance of Generation Z students. The role of lecturers in accounting learning affected the academic performance of Generation Z students. The utilization of information technology affected the value of conservation character. In addition, the role of lecturers in accounting learning also affected the value of conservation character. There was an effect of the conservation character value on the academic performance of generation Z students. Mediation testing also showed the effect of the utilization of information technology on the academic performance of generation Z students through conservation character values. The role of lecturers in accounting learning affected the academic performance of generation Z students through the value of conservation character. This research is expected to contribute both to practice and in the theoretical realm. For educators and generation Z, it should be wise to use information technology by paying attention to conservation values. For the theoretical realm, it is necessary to continue to develop and study this topic in different sectors.

How to Cite

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INTRODUCTION

Students as educated people carry the mandate as the next generation of the nation. Students have responsibility to continue and replace the previous generation to make changes to the nation for the better and advanced. The responsibility will be able to be carried out by students when students always practice critical thinking on campus. The ability to think critically will be needed when students are in society to solve existing problems. Students are expected to be able to realize the theories they learn on campus against problems that occur in the community.

Essentially students between different generations have different birth years. This year of birth becomes a barrier in grouping generations. In Generation theory there are 5 generations known until now, namely: (1) Baby Boomer Generation, born 1946-1964, (2) Generation X, born 1965-1980, (3) Generation Y, born 1981-1994, (4) Generation Z, born 1995-2010, and (5) Generation Alpha, born 2011-2025. Generation Z (also called iGeneration, Generation Net, or Internet Generation) was born from generation X and Y. Generation Z was born and raised in an era of complete and sophisticated technology such as computers, smartphones connected to the internet complete with applications of BBM, WA, line and other applications.

Viewed from the standpoint of behaviour and personality characteristics, generation Z has a difference with the previous generation. The difference is in the aspects of proficiency in technology, social aspects and multitasking. Dill (2015) in Fitriyani (2003) stated that Forbes Magazine conducted a survey of generation Z in North and South America, in Africa, in Europe, in Asia and in the Middle East and 49 thousand children were asked. On the basis of the results, it can be said that generation Z is the first real global generation. Smartphones and social media are not seen as devices and platforms, but rather as a way of life. For generation Z, information and technology are things that have become part of brand life, be-

cause they were born where access to information, especially the internet has become a global culture, so that it affects their values, views and life goals (Fitriyani, 2003).

Generation Z will be easy to incorporate and reprocess information already obtained into various stories. Many of Generation Z are utilizing social media to share stories and information, such as Youtube "Vlogging" which is becoming a trend today. Another form of creativity is running an online business. High ability in accessing and processing this information is expected to be able to support the development of self-potential maximally both in terms of academics as well as talents and interests.

Not only is the positive impact, the negative impact of the proficiency in the utilization of information technology is also reaped by Generation Z. The negative impact is less likely to communicate verbally, tends to be egocentric and individualistic, tends to be instantaneous, impatient, and does not value the process. Habits with just one click, one click cause them to forget the process. Computers, laptops, and cell phones are always in their minds. The internet is one part of information and communication technology that is a rapidly growing information network and can be said to be the largest information network in the world today. Various systems are developed to facilitate any access to information (Widhiastuti & Yulianto, 2017).

Based on observations of ten (10) students who were sitting on the campus gazebo, eight (8) were more focused on the cell phones they held. It means that real communication with friends around them is rarely done between them. The convenience of the mobile phone along with the applications that are in it can distract them. Concern about the environment becomes lower because they are busier with cyberspace.

Generation Z which is also called iGeneration is currently in college. Generation Z will be harvested in 2030. In that year predicted by McKinsey, the owner of the best consulting office in the world, Indonesia will

occupy the 7th position of the world economy, beating Germany and Britain. This prediction will become a reality when generation Z teenagers have good character, dedication, high commitment to build the nation. Facts in the field show that the character of the next generation cannot be proud of. This is evidenced in 2016 there was an increase of 400% of juvenile delinquency cases in Indonesia (kompas.com December 29, 2016). Such condition, of course it becomes homework for the world of education as a producer of human beings who have character.

Character plays an important role in student life, not only in campus but also in the world of work later. Provisions of students are not only clever but also good morals and character. The results of the study (Muhaimin in Jon, 2015: 483) stated that Indonesian education failed to form human characters. It is important for universities to not only pay attention to the needs of students' academic competencies, but also to foster their character so that graduates become academically prepared and have good character. Answering this problem, Universitas Negeri Semarang (UNNES) as an educational institution is determined to equip students with the value of conservation character.

UNNES declared as a conservation university since 2010. A set of visions and missions have been formulated in order to realize the goals of UNNES. The vision to be achieved is to become a conservation-oriented and internationally reputed university. The form of elaboration of vision is to internalize character values in lectures because characters are formed through processes. The conservation character values in question are inspirational, humane, caring, innovative, sportive, creative, honest and fair. With these character values, UNNES hopes its graduates will be able to take part and compete on a global level.

Wibowo (2013) explained in detail that character education in higher education has the following functions. First, the formation and development of student potential, it means efforts to shape and develop Indonesian

people and citizens who think, have a heart, and behave well in accordance with the philosophy of Pancasila. Second, improvement and strengthening, namely efforts to improve the character of humans and Indonesian citizens that are negative and strengthen the role of families, educational units in universities, society, and government, to participate and take responsibility in developing the potential of human beings or citizens, towards a nation of character, advanced, independent, and prosperous. Third, as a filtering tool, which is an attempt to sort out the values of the nation, and filter out the positive cultural values of other nations to become a complete human character and Indonesian citizens. Through this process of character screening, students are expected to become part of this nation that has noble, intellectual and dignified character.

Character is formed through a process, not something instant. The process is inseparable from the influence of other variables. Characteristics of Generation Z whose thoughts tend to be instant and are strongly influenced by information from social media that flows very quickly. The development of information technology if it can be managed and utilized properly, it will be able to positively influence the development of the quality of existing human resources (HR).

But on the contrary, if these developments cannot be managed and utilized properly, they will actually have a negative effect on the development of existing human resources. Massive dissemination of information via the internet, especially information sourced from negative content can damage the character of generation Z. This statement is supported by the results of Utami's (2012) study that there was a negative effect on the use of cellular phone technology on the morale and character of Madrasah Students Ibtidaiyah Ma'arif Bulurejo, Madrasah Ibtidaiyah Bondowoso I and Madrasah Ibtidaiyah Bondowoso II Mertoyudan Magelang.

Allied Business Intelligence Research (ABI), in 2020 it is estimated to be more than 30 billion devices connected wirelessly. Inter-

net of Thing or abbreviated as IoT is an era where the majority of devices will be connected to the internet. This is the side of the internet that will change many patterns of human life, especially Generation Z. Most human activities and work will be done online via the internet. This becomes the basis that technological progress and development is inevitable. Things need to be understood in the world of education and industry. The presence of generations will bring new dynamics in the world of education and become homework for educational staff such as teachers and lecturers.

Lecturers play a strategic role in the formation of student character. This role is maximized when lecturers carry out the Tri Dharma of Higher Education tasks, namely educational activities, research, and community service. In addition, the lecturers also internalize values or characters to the students. Internalization of character can be done through the learning process, as agreed together that in the design of learning tools in UNNES the conservation character values are inserted. The results of Bali & Masan's research (2013) showed that lecturers were the main actors in the formation and development of students' character by example.

Before educating the character of students, a lecturer has at least a character that is in accordance with the main task of a lecturer. In addition, the important role of lecturers who are not forgotten is to educate, teach, train, guide, and evaluate. Supporting the results of Balinese research, the study of Wadhan (2015) showed that there was a significant relationship between the role of academic advisors (Variable X) and the variable contribution of academic advisors in supporting student morality (Y2).

Accounting education students as prospective accounting educators have the responsibility to practice the knowledge gained in the world of education. The dynamic world of education requires students as candidates for education to always be updated on the development of accounting science and technolo-

gy. The world of education requires prospective teachers who are smart and have character. Studies conducted by Mou and Khana (in Lounsbury, Riggel, & S.D, 2004) produced that predictors of academic success in higher education are broad scoping operations. Besides being important in the education system some of these predictors are also important in most industrial studies. This is reinforced by Roth's research (1996) that academic performance in tertiary institutions is related to one's performance at work.

Aspects of academic ability also internalize important roles for students, in addition to character. This ability is an achievement that is achieved by students in a certain period of time. Student academic performance is depicted based on cumulative grade point average or referred to as Academic Achievement Index (GPA). In the world of work even though the GPA is not completely an absolute basis but it is still an administrative requirement in the recruitment process (Oktavita & Frida 2014).

In line with the opinion of Oktavita, Nilawati & Bimo (2010) states that the GPA is considered the easiest basis for assessing the ability of prospective employees. Also Handoyo (2018) said that accounting undergraduate students with motivation to learn on the basis of intrinsic interest factor have a tendency to have better academic performance compared to students with low intrinsic interest. The process of learning on undesirable basis will lead to the behaviour of learning demotivation among students and it puts impact on their low academic achievement.

The higher education system now and then still requires thorough research of the factors that influence academic performance in ensuring institutions to produce the best human resources (Garkaz et al, 2011 in Remali et al., 2013). In line with this opinion, Guney & Yilmaz (2009) stated that research on student academic performance is an important topic in the world of education. Finding factors that influence student academic performance is very important for universities,

lecturers and in some cases for students themselves. These factors will greatly affect university academic policy, improvement of the curriculum, assessment of lecturers' performance and modification of the way lecturers teach. moreover, determining the determinants of learning performance is important, because it supports students understanding their tendencies and provides learning choices based on student learning styles, so organizations can create a conducive environment to maximize student academic potential (Parkinson & Taggar, 2006).

Some previous research on student academic performance has been carried out. Bachrintania & Faizatul's research (2012) revealed that there was a positive and significant effect on the use of information and communication technology on student achievement. Contrary to Bachrintania's research results, Jamalludin's (2016) study revealed that the information technology utilization variable had no effect on individual student performance. The two studies have different results, so there is a research gap on the effect of information technology on academic performance.

Student academic performance does not escape the role of lecturers in accounting learning. Accounting learning in the classroom still involves the role of lecturers as facilitators even though the current learning paradigm is student centered learning. The role of the lecturer cannot be replaced because the lecturer also acts as a motivator in the learning process. Learning is a process, not something instantaneous while generation Z is the generation that tends to need something instant. Generation Z prefers to open its gadgets rather than read accounting books and listen to lecturers' lectures in class. This must be able to be answered by today's lecturers. Bonaci, G, Mutiu, W, & Mustata (2010) explained that the increasing number of students in accounting must be balanced with research that is able to explain the academic performance of students.

This study also takes the character of conservation and academic performance as the dependent variable. The results of the stu-

dy regarding the character and academic performance have been done by Chamorro-Pre-muzic, T., & A (2008) stating that character influences academic performance. Supporting Chamorro's research results, the performance and personality trait relationship model produced by Tett, R.P., Burnett, & DD (2003) showed that traits or characters contribute directly to the level of performance. Against the background of the differences in the results of research (research gap) that have been there then there are still differences in the position of character variables in terms of their relationship and influence on academic performance. The position of character variables as dependent variables or as independent or intervening and moderating variables is still questionable. This becomes interesting to be studied further through a study in order to obtain new hypotheses or even be useful for the development of hypotheses.

The study of the determinants of generation Z academic performance is necessary to do. The reason for this research is that there is a gap between generations, so an appropriate accounting learning approach for the Z generation is needed. Hopefully, this research can be used as a basis for formulating appropriate policies in improving the quality of learning, mapping the role of today's lecturers for generation Z accounting students. Based on the description of the phenomenon of gap and research gap, it is assumed that the value of conservation character and academic performance of generation Z accounting students is affected by the utilization of information technology and the role of lecturers in accounting learning.

The objectives of this study are: (1) knowing and analyzing the effect of the utilization of information technology on the academic performance of generation Z students, (2) knowing and analyzing the effect of the role of lecturers in accounting learning on the academic performance of generation Z students, (3) knowing and analyzing the effect of the use of technology information on the conservation character values of generation Z

students, (4) knowing and analyzing the effect of the role of lecturers in accounting learning on the conservation character values of generation Z students, (5) knowing and analyzing the effect of conservation character values on the generation Z student's academic performance, (6) knowing and analyzing the effect of the role of lecturers in accounting learning on the academic performance of generation Z students with the conservation character value as an intervening variable, (7) knowing and analyzing the effect of technology use on the generation Z student's academic performance with conservation character values as an intervening variable.

METHODS

This study used a mixed methods approach, the paradigm is pragmatism with combination of quantitative and qualitative methods (Tashakkori, Abbas, & Teddlie, 2010: 37). This type of research is a case study. More specifically, the purpose of this study was to analyze the application of conservation character values and academic performance of generation Z students with predictors of the use of generation Z information technology and the role of lecturers in accounting learning. As for this research, the location of the work unit of Universitas Negeri Semarang is focused on the accounting education study program.

The population in this study was selected purposively, meaning that the selection of subjects was based on specific goals or characteristics related to the focus of the problem of this study. These respondents were 185 accounting education class students 2015. The method of data collection used observation, interviews, and questionnaires. Hypothesis testing used path coefficient values and was done by t-test through SPSS version 22.

Based on the results of testing the instrument to 156 respondents with 54 statement items, the X1 variable was shown in the SPSS output that the correlation between each indicator to the total score construct showed significant results. So it can be said that each

statement indicator was valid. In addition, the display of SPSS output variable X2 showed that the correlation of each indicator to the total construct score showed significant results. So it can be concluded that each statement indicator was valid.

Furthermore, the X3 variable was also valid. These results can be seen in the results of the bivariate correlation of each indicator to the total score construct showing significant results. Finally, the Y variable was also valid. These results can be seen in the results of the bivariate correlation of each indicator to the contract score showing significant results.

Table 1. Summary of Indicators from Variables

Variable Name	Cronbach Alpha	Minimum Value	Conclusion
Utilization of Information Technology	0.972	0.70	Reliable
The Role of Lecturers in Accounting learning	0.969	0.70	Reliable
Conservation Character Value	0.916	0.70	Reliable

Source: Processed Primary Data (2017)

RESULT AND DISCUSSION

Table 2 shows the results of the normality test use the One Sample Kolmogorov-Smirnov Test on Asymp. Sig. (2-tailed) had a value > 0.05, thus the data in this study were normally distributed. Based on the results of the data analysis in Table 3, the VIF value for the role of lecturers in accounting learning was 1,289 and information technology utilization was 1,289. All independent variables in this study had tolerance values of more than 0.1 and VIF values <10, so the assumption of multicollinearity was rejected. In other words there was no perfect relationship between in-

dependent variables.

Table 2. Normality Test Results of One Sample Kolmogorov-Smirnov Test

One-Sample Kolmogorov-Smirnov Test		
		Absres
N		156
Normal Parameters ^{a,b}	Mean	,2408
	Std. Deviation	,04713
Most Extreme Differences	Absolute	,046
	Positive	,046
	Negative	-,035
Kolmogorov-Smirnov Z		,573
Asymp. Sig. (2-tailed)		,898

a. Test distribution is Normal.

b. Calculated from data.

Source: Processed Primary Data (2017)

Table 4 shows that the statistical value of all independent variables, namely the role of lecturers in accounting learning, the conservation character value and the utilization of information technology by generation Z was not statistically significant, so it can be

concluded that in this research model there was no heteroscedasticity problem.

Table 3. Multicollinearity Test Results

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	The Role of Lecturers in Accounting Learning	,776	1,289
	Utilization of Information Technology	,776	1,289

a. Dependent Variable: Conservation Character Value

Source: Processed Primary Data (2017)

Hypothesis testing

The hypothesis is a temporary answer to the problems that are formulated and will be examined in research. Therefore, it is necessary to prove the truth of the hypothesis that has been formulated. Hypothesis testing in this study basically uses two basic techniques, namely simple regression analysis techniques and path analysis techniques which are the translation of multiple regression analysis.

Table 4. Results of the Heteroskedatinization Test with Glejser Test

Coefficients ^a						
Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	
	B	Std. Error	Beta			
(Constant)	,241	,004		61,674	,000	
1	The Role of Lecturers in Accounting Learning	-,001	,000	-1,310	-,419	,158
	Conservation Character Value	,001	,001	1,649	,780	,437
	Utilization of Information Technology	,000	,001	-,289	-,174	,862

a. Dependent Variable: absres

Source: Processed Primary Data (2017)

Simple regression analysis is used to test the hypothesis of the first, second, third, fourth and fifth hypotheses. Next, the path analysis technique is used to test the sixth and seventh hypotheses.

To simplify the calculation of hypothesis testing used the following terms / abbreviations:

UIT = Utilization of Information Technology

RLAL = Role of Lecturers in Accounting Learning

CCV = Conservation Character Value

AP = Academic Performance

Regression Analysis Model 1

Regression analysis of model 1 (one) is used to determine the strength of the relationship of the independent variable to the intervening variable.

Significance Test of Individual Parameters (t-test)

Significance test of individual parameters (t-test) of Partial test was used to test the effect of the utilization of information technology (X1), the role of lecturers in learning (X2) on the value of conservation character (Y1) partially. Partial test in this study was conducted to determine the effect of each variable of accounting information technology utilization, the role of lecturers in accounting learning partially on the character of conser-

vation. The results of the t-test statistical analysis can be seen in Table 5.

Based on the SPSS test results in Table 5 the regression equations that reflect the variables in this study are:

$$Y1 = -0.465 + 0.285 X1 + 0.889 X2 + e1$$

Information:

Y1 = Conservation Character Value

X1 = Utilization of Information Technology

X2 = The Role of Lecturers in Accounting Learning

e1 = Error

Based on SPSS testing of individual parameters, the results of individual testing of information technology utilization showed that the value of beta unstandardized customers was 0.889 and also significant at <0.05, which means the utilization of information technology had a significant positive effect on the character value, **H4 was accepted**. The results of individual testing of the role of lecturers in accounting learning showed unstandardized coefficients beta of 0.239 and also significant at <0.05, which means the role of lecturers had a positive and significant effect on the value of conservation characters, **H5 was accepted**.

The results of the SPSS model summary analysis showed that the magnitude of R Square was 0.619 or 61.9%. The variable of conservation character values can be explained by the utilization of information technology and the role of lecturers in learning accounting

Table 5. The Significance Test of Individual Parameters (t test)

Model	Coefficients ^a				
	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	-,465	,356		-1,307	,193
1 The Role of Lecturers in Accounting Learning	,285	,027	,286	10,721	,000
Utilization of Information Technology	,889	,033	,715	26,828	,000

a. Dependent Variable: Conservation Character Value

Source: Processed Primary Data (2017)

Table 6. Coefficient of Determination (R²)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,719 ^a	,619	,610	4,32638

a. Predictors: (Constant), Utilization of Information Technology, Role of Lecturers in Accounting Learning

Source: Processed Primary Data (2017)

Table 7. The Significance Test of Individual Parameters (t Test)

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-,005	,020		-236	,814
1 The Role of Lecturers in Accounting Learning	,482	,002	,481	242,289	,000
Utilization of Information Technology	,014	,004	,011	3,058	,003
Conservation Character Value	,511	,005	,509	111,760	,000

a. Dependent Variable: Academic Performance

Source: Processed Primary Data (2017)

for 61.9% and the remaining 38.1% was explained by other variables outside the model.

Based on the SPSS test results in Table 7, the regression equations that reflect the variables in this study are:

$$Y1 = -0.005 + 0.482 X1 + 0.14 X2 + 0.50 X3 + e1$$

Information:

Y1 = Academic Performance

X1= Utilization of Information Technology

X2 = The Role of Lecturers in Accounting Learning

e1 = Error

Based on the SPSS testing of individual parameters, the results of individual testing of information technology utilization showed that the value of beta unstandardized customers beta was 0.14 and also significant at <0.05, which means that the utilization of information technology had a significant positive effect on the Academic Performance of

Generation Z Students, **H1 was accepted**. The results of individual testing of the role of lecturers in accounting learning showed unstandardized coefficients beta was 0.482 and also significant at <0.05, which means the role of lecturers had a positive and significant effect on Academic Performance of Generation Z Students, **H2 was accepted**. The same result is the conservation character value variable showed the value of unstandardized coefficients beta was 0.511 and also significant at <0.05, which means the conservation character value had a significant positive effect on Academic Performance of Generation Z Students then **H3 was accepted**.

The coefficient of determination (R²) of model 1 (one) aimed to find out how much the effect of the utilization of information technology (X1), the role of lecturers in learning (X2), conservation character values (X3 / Y1) on the academic performance of generation

Table 8. Coefficient of Determination (R²)

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,821 ^a	,746	,603	,2449

a. Predictors: (Constant), Utilization of Information Technology, The Role of Lecturers in Accounting Learning

Source: Processed Primary Data (2017)

Z students simultaneously. The results of the analysis of the coefficient of determination can be seen in Table 8.

The results of the SPSS model summary analysis showed that the magnitude of R Square was 0.746 or 74.6%. Academic performance variables can be explained by the utilization of information technology and the role of lecturers in accounting learning by 74.6% and the remaining 25.4% is explained by other variables outside the model.

Path Analysis

Testing this study used path analysis. Path analysis is an extension of multiple linear regression analysis. Regression analysis was carried out twice. The first regression analysis was to determine the strength of the relationship of the independent variable to the mediating variable (intervening). The second regression analysis was to determine the strength of

the relationship of the independent variable to the dependent variable.

Path Analysis Interpretation

Based on the t-test shown in Table 5, the value of unstandardized coefficients beta variable using information technology showed a value of 0.889 which was the path value of P1. The results of testing the role of lecturers in accounting learning showed unstandardized coefficients beta was 0.239 which was the path value of P2.

Based on the t-test shown in Table 7, the value of unstandardized coefficients beta in the information technology utilization variable showed the value of unstandardized coefficients beta was 0.14 which was the path value of P3. The results of testing the role of lecturers in accounting learning showed unstandardized coefficients beta was 0,482 which was the path value of P4. The conservation cha-

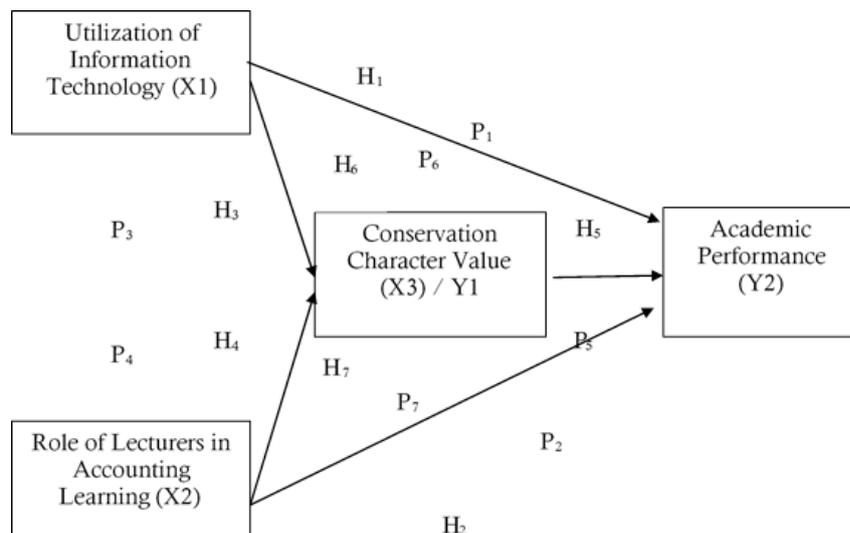


Figure 1. Flowchart of Research

racter value variable showed the unstandardized coefficients beta value was 0.511 which was the path of P5. In the path model, this study explained the direct and indirect effects of exogenous variables on endogenous variables.

Effect of Utilization of Information Technology on Academic Performance

The calculation results showed the direct effect of the utilization of technology on academic performance was 0.481. While the indirect effect was 0.145

$$\text{UIT} \rightarrow \text{AP} = 0.481$$

$$\text{UIT} \rightarrow \text{CCV} \rightarrow \text{AP} = 0.286 \times 0.509 = 0.145$$

If the indirect effect was greater than the direct effect, it can be concluded that the actual relationship was a partial intermediating variable. From these results it can be concluded that the utilization of information technology had an indirect effect on student academic performance through the value of conservation character as an intervening variable. This was evidenced by the magnitude of the direct effect was smaller than the indirect effect ($0.481 > 0.145$) so that **H6 was accepted**.

The effect of the Lecturer's Role in Accounting Learning on Academic Performance

The calculation results showed the direct effect of the utilization of technology on academic performance was 0.011. While the indirect effect was 0.363

$$\text{RLAL} \rightarrow \text{AP} = 0.011$$

$$\text{RLAL} \rightarrow \text{CCV} \rightarrow \text{AP} = 0.715 \times 0.509 = 0.363$$

If the indirect effect was greater than the direct effect, it can be concluded that the actual relationship was indirect or a full mediating variable. From these results it can be concluded that the utilization of information technology had an indirect effect on student academic performance through the value of conservation character as an intervening variable. This was evidenced by the magnitude of the direct effect was smaller than the indirect effect ($0.011 < 0.363$) so that **H7 was accepted**. Table 9 is a summary of the results of the analysis of direct, indirect effects of each variable.

Effect of Utilization of Technology on Academic Performance of Generation Z Students

Based on the results of the study, it showed that the utilization of technology had a direct positive effect on academic performance. This is because the value of sig. was smaller than the level of significance specified. Character is formed through a process, not an instant thing. Many things affect the process, one of which is information technology. The results of the study are proven by research Darwin & R.N., (1999) and Diana (2001) which provided empirical evidence that there was a positive effect on the utilization of information technology on individual performance. The results of this study also support research conducted by Satriwito & Hafis (2014) which stated the utilization of information

Table 9. Summary Results of Analysis of Direct, Indirect and Total Influence Pathways for Each Variable

No.	Variable	Direct	Indirect	Total	Criteria	Conclusion
1	Utilization of Information Technology	0,481	0,145	0,626	Direct effect > Indirect	Value of Conservation Character of partial mediation
2	The Role of Lecturers in Accounting Learning	0,011	0,363	0,374	Direct effect < Indirect	Conservation Character Value as a full Intervening Variable

Source: Processed Primary Data (2017)

technology had a positive effect on individual performance.

The utilization of information technology in generation Z accounting education students is generally used to browse lecture material, access journals, access social media and sell online. A good use of the internet is expected to help students understand the material presented so that it can have a positive impact on student academic achievement. The use of positive information technology will also have a positive effect on academic performance. Academic students assess the value of accounting obtained by students during semester one to semester five. The academic system at Universitas Negeri Semarang has used an online system so students must be able to access the system at any time by utilizing the information technology they have, such as smartphones, laptops, tablets and others. Material in accounting education study programs basically can be accessed through online media, one of which is online learning or e-learning.

Effect of Role of Lecturers in Accounting Learning on Academic Performance of Generation Z Students

According to Madjid in Wibowo (2013), lecturers have five main roles, namely educating, teaching, guiding, training, and assessing. These five roles should be carried out simultaneously (simultaneously at the same time), continuously building, and integrated with one another. In this study the role of the lecturer studied by the lecturer as a motivator, inspirer, facilitator and others. The results showed the effect of the role of the lecturer in accounting learning on student academic performance. This means that the role of a good lecturer will improve the academic performance of Generation Z students.

Based on the results of students' answers from the open questionnaire, it obtained information that the ideal lecturer is able to present the material well so that it can be easily understood by students. This supports the results of research by Pinar, Musa, & Girard

(2006) stating that lecturers must be able to design the learning assessment process in class so that they are able to increase student interaction, participation and interest in learning. In addition, lecturers who are communicative, inspirational and care to students are also a hope for students.

Effect of Utilization of Information Technology on the Conservation Character Value of Generation Z Students

Based on the results of the study it indicates that the utilization of information technology had an effect on the characteristics of the generation Z students. The results of this study support the research of Bachrintania & Faizatul (2012) revealing that there was a positive and significant influence of the use of information and communication technology on student achievement. In the midst of the rapid development of information technology, it is suspected that a new problem arises in connection with the existence of this information technology. One of the problems is that not all individuals are able to adapt to the information technology and how the users of the technology utilize information technology sophistication.

Effect of the Role of Lecturers in Accounting Learning on the Conservation Character Value of Generation Z Students

The role of lecturers according to Syai-ful Bahri (2010) is one of them as a corrector. The lecturer must be able to distinguish between good grades and bad grades, so that lecturers can find out the different backgrounds of students' lives. All good grades must be maintained by lecturers and all bad grades must be removed from the student's soul and character. The results of this study indicate that the role of lecturers in accounting learning had an effect on the formation of conservation character of generation Z students.

The results of this study support the research of Bali & Masan (2013) showing that lecturers are the main actors in the formation and character development of students

by example. Before educating the character of students, a lecturer has at least a character that is in accordance with the main task of a lecturer. In addition, the important role of lecturers who are not forgotten is to educate, teach, train, guide, and evaluate. Wadhan's research results (2015) showed that there was a significant relationship between the role of academic advisor lecturers (Variable X) with the contribution of academic advisor lecturers in supporting the morality of students (Y2).

This means that the role of the lecturer cannot be replaced because the lecturer has a noble mandate in order to educate the nation's life. Lecturers play a strategic role in forming the character and academic performance of students. This role is maximized when lecturers carry out the Tri Dharma of Higher Education tasks, namely educational activities, research, and community service. In addition, the lecturers also internalize values or characters to the students. Internalization of character can be done through the learning process, as agreed together that in the design of learning tools in UNNES, the conservation character values are inserted.

Effect of Conservation Character Value on Academic Performance

The results showed that the character of conservation had a significant positive effect on the Academic Performance of Generation Z students. The results of this study support the study of Godwin, Augustine, & Okoronka (2015) that student character affected academic performance. The results of this study also support the results of the Chamorro-Premuzic, T., & A (2008) study that character affected academic performance. Supporting Chamorro's research results, the performance and personality trait relationship model produced by Tett et al. (2003) showed that traits or characters contributed directly to the level of performance.

The conservation character values examined in this study include inspiration, humanism, caring, innovative, sportive, creative, honest and fair. The character value is a new

character that is carried by UNNES. Character development begins when the formulation of semester learning plans and it is expected that each lecturer will include them in lectures. Wibowo (2013) explained in detail that character education in higher education has the following functions. First, the formation and development of student potential which means efforts to form and develop Indonesian people and citizens who think, have a heart, and behave well in accordance with the philosophy of Pancasila.

Second, improvement and strengthening, namely efforts to improve the character of humans and Indonesian citizens that are negative and strengthen the role of families, educational units in universities, society, and government, to participate and take responsibility in developing the potential of human beings or citizens, towards a nation of character, advanced, independent, and prosperous. Third, as a filtering tool, which is an effort to sort out the values of the nation, and filter out the positive cultural values of other nations to become a complete human character and Indonesian citizens. Through this process of character screening, students are expected to become part of this nation that has noble, intellectual and dignified character.

Effect of Utilization of Information Technology on Academic Performance of Generation Z Students with Conservation Character Values as Intervening Variables

Based on the research results it obtained that the utilization of information technology had an effect on academic performance through the value of conservation character. The utilization of positive information technology and strong self-filters will also be able to make a person's character stronger. The character of a good student can improve academic performance as well.

Generation Z students who are very close to the development of information technology more often access online media and use devices such as smartphones, laptops, and others. Allied Business Intelligence (ABI) Rese-

arch, in 2020 it is estimated to be more than 30 billion devices connected wirelessly. Internet of Thing or abbreviated as IoT is an era where the majority of devices will be connected to the internet. This is the side of the internet that will change many patterns of human life, especially Generation Z. Most human activities and work will be done online via the internet. This becomes the basis that technological progress and development is inevitable.

Effect of Role of Lecturers in Accounting Learning on Academic Performance of Generation Z Students with Conservation Character Values as Intervening Variables

Based on the research results, it obtained that the role of lecturers in learning affected academic performance through the value of conservation character. Marngali research results (2008), from the results of research in efforts to foster student morality students, through the educational process can be done through internal activities, namely teaching and learning activities through the existing curriculum. The curriculum at UNNES is accompanied by character education and conservation values so that during the learning process the lecturers insert character values to students. Furthermore, the conservation character that has been internalized in students will affect student academic performance. The results of the study regarding the character and academic performance have been done by Chamorro-Premuzic et al (2008) stating that character affected academic performance.

CONCLUSION

The utilization of information technology has been proven to have a direct impact on the academic performance of Generation Z students. The role of lecturers in accounting learning had a direct effect on the academic performance of Generation Z students. Conservation character values affected the academic performance of generation Z students. Utilization of information technology affected the academic performance of generati-

on Z students through conservation character values as intervening variables And the role of lecturers in accounting learning affected the academic performance of generation Z students through conservation character values as intervening variables.

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