Application of the UTAUT Model for Acceptance Analysis of COBIT Implementation in E-Learning Management with Microsoft Teams on Distance Learning in Batam City

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Abstract - Since March 2020, due to the COVID-19 pandemic and in line with Merdeka Belajar - Kampus Merdeka, higher education institutions have conducted distance learning in asynchronous and synchronous modes, such as video meetings using Microsoft Teams and provide e-learning. In order to reach the goals and strategies of the higher education institutions, universities implement several control objectives within the COBIT 5 framework, so they can use and manage resources efficiently, provide the best education for students. This study aims to analyze the acceptance level of the COBIT implementation in higher education institutions by using the UTAUT model in E-Learning management, the use of Microsoft Teams and distance learning. This study uses a quantitative approach with a causal explanatory research design. Dissemination of the survey was conducted by simple random sampling at 6 (six) universities in Batam City. This study reveals that E-Learning management, the use of Microsoft Teams, and the application of distance learning together have a significant influence on the implementation of COBIT with an acceptance index of 85.5%, which refers to the satisfying category.

Keywords: COBIT, Distance Learning, E-Learning, Microsoft Teams

1.   Introduction

The city of Batam is located in the province of the Riau Islands, with the largest population among other cities/ regencies, and Batam is known as a miniature of Indonesia because almost all ethnic groups in Indonesia can be found in Batam City. In line with Batam's population growth, the growth in the number of students and educators in Batam City has also increased, recorded in 2019 as many as 30,407 students, and in 2020 as many as 32,195 students with total teaching staff in 2019 of 1299 people to 1451 people in 2020. spread over 24 universities [1].

In accordance with Press Release Number: 055/ SIPRES/A6/III/2020 issued by the Ministry of Education and Culture on March 16, 2020, during the COVID-19 pandemic, in Indonesia to temporarily stop academic activities such as face-to-face lectures, and each university to immediately take a policy regarding the learning process from home for students. Learning that is usually done face-to-face is then replaced with distance learning. The

distance learning system is used to suppress the spread of COVID-19 so as not to infect more people [2]. Thus in Batam City, with the issuance of Circular Number 133/419.1/DISDIK/III/2020 concerning Anticipation of Prevention of the Spread of Corona Virus Disease (COVID-19) in Batam City, several universities in Batam City implemented online learning even until the year 2021. However, there were three sub-districts in Batam City declared as green zones and three sub-districts yellow zones on February 11, 2021. Universities still enforce online learning because three sub-districts were quite densely populated, were still red zones; Batam City, Sekupang and Lubuk Baja.

Online learning is also known as e-learning (electronic learning) or online learning (on a network), and this learning uses a number of platforms such as websites, applications, social media, and LMS (Learning Management System) [3]. The use of this LMS is considered effective in managing online learning because the features available are quite complete and can be accessed by lecturers and

students [4]. As for the use of video conferencing, learning video and chat are information technology-based distance learning concepts [5], and applications that support such as Microsoft Teams, Google Meet, Zoom. The use of e-learning can provide various benefits for teaching, and in terms of using technology and pedagogy to improve the learning process in order to achieve learning objectives, it is also easy for students to obtain learning information that is followed so that students are more interested and active in learning [6].

Distance Learning is a teaching and learning process carried out by two parties, the first party is the teacher or lecturer as a teacher, and the second party is the student or student as a learner who is carried out without meeting face to face, but using the media, due to the position of both parties who are in different positions, even separated by great distances. Distance learning is referred to as distance education, where the lecturer as an instructor gathers with participants or students at different places and even at different times, and the instructor provides detailed materials and instructions for students, then the instructor evaluates the assignments given to his students [7]. Distance learning is also known as online or virtual learning because it uses internet media that helps lecturers and students interact online [2]. The learning process is accessed through internet technology, and learning materials are provided in the form of multimedia content, videos, and texts [8]. It provides access to learning content that makes use of all media attributes [9]. This online learning is in accordance with the Industrial Revolution 4.0, which puts forward IoT or the internet as the spearhead in all aspects [10]. The purpose of online learning is to provide quality, massive and open learning services so that it can reach more and wider learners [11], and other researchers [12] said that many students who already had this level of satisfaction with online learning were more motivated to take classes and made a strong effort to achieve success. Distance learning is held by utilizing technology in the form of virtual applications [4]. In distance learning, it is necessary to pay attention to the competencies to be taught, where the teacher needs to pay attention to the pedagogical, psychological and didactic aspects in addition to providing material and assignments. Therefore, it is necessary to plan, implement and evaluate as well as face-to-face lectures [13].

E-learning is an online lecture by sending learning materials without being limited by time and place using technology in an open, flexible, and distributed learning environment [14]. E-Learning is distance learning using the help of information and communication technology, and has two perceptions: the first is based on electronic devices such as LCD, film, video; and the second perception is internet-based learning, learning that uses the internet as the main media so that students can access learning materials without being limited by place and time [15]. Changes or paradigm shifts in learning systems began to appear in the process of knowledge transfer. The current learning process tends to focus more on the teaching process, based on content, abstract and only for certain groups (in the passive teaching process). Along with the development of science and technology in ICT in the learning process began to shift in the learning process (*learning*), based on the problem (*case-base*), is contextual in nature and is not limited to certain groups. In this learning process, students are required to be more active by optimizing existing learning resources, especially through the internet [16].

E-learning integrates the main components of e-learning, such as Learning Management Systems (LMS), content management systems, and learning content management systems. Learning Management System is a web-based software application designed to manage learning materials, student-teacher interactions, assessment tools and reports on learning progress and student activities. Online learning content is accessed through the LMS, which allows students to view and interact with learning tools through a web browser using any operating system, computer or mobile device. LMS can be categorized into three types, namely (1) as a learning tool & activity through quizzes, presentations and assignments; (2) communication tools between teachers and students such as discussions, *chat*, and announcements; (3) tools to increase productivity in learning through document management systems, calendars, surveys, teachers can find out how often students access the LMS, and students can find out the evaluation of grades given by teachers [17] meskipun mayoritas mahasiswa (95,8%.

According to [18], the implementation of e-Learning has factors that lead to the efficiency and effectiveness of e-learning, namely: characteristics of instructors and students, quality of information technology, support from management or organizers of educational institutions, participant interaction and quality of learning materials. This support from the management has 4 (four) elements, namely: (1) market research by analyzing learning methods according to user needs; (2) a teaching framework by determining policies and procedures that are in accordance with the needs of all parties for the progress of students and educators; (3) operational planning by improving and improving all academic activities so that the e-learning learning process becomes more leverage; (4) cost-effectiveness in which management will carry out cost control and implementation.

In this Industrial Era 4.0, the development of information and communication technology has provided many benefits in the field of education. This can be seen in the increasingly easy access for teachers and students so that the online learning process can take place using learning application platforms and LMS in online learning. A popular online learning platform is Microsoft Teams which is an application in Microsoft Office 365 or often called Teams [19]. The Microsoft Teams feature supports interaction and collaboration between teachers (lecturers) and students (students) in an online network using the internet and is very suitable for use during the pandemic. The chat room feature allows teachers to have

discussions with students via chat, and online rooms are used by teachers face-to-face. With students online, so that teachers can evaluate and directly monitor learning activities with students [5].

Microsoft Teams also provides additional features for teachers and students to use, such as creating polls to ask students, building a database that houses a collection of frequently asked questions by teachers, and communicating with students privately. Microsoft Teams can be used for group work, and students respond positively to its ease of use, and even students are enthusiastic about using Microsoft Teams in the future if asked. This shows that new skills have been developed, a positive thing that continues to increase in digital literacy in graduates. Microsoft Teams can create any number of groups, and these groups also take advantage of document collaboration features and video conferencing tools [20]. Microsoft Team has several versions, namely a web version, a desktop version and a mobile phone version. Students who are just learning to use the Microsoft Teams application are advised to use the web version. Then for students who are going to do online learning, it is recommended to use the desktop version because it is easier to use. The mobile version of Microsoft Teams can be used by students who have high mobility who require them to continue to follow online learning at any location as long as they are connected to the internet [19].

According to [21], in order to implement the e-learning system in universities, it must be arranged to ensure that the operation of the e-learning system is in line with the goals and strategies of the institution, uses and manages resources efficiently, provides the expected value from the organization, manages its risks, and its performance can be measured. Based on the ISACA survey shows that many companies still have not succeeded in showing the expected value from the company that is concrete and measurable from the investments that have been issued to support the implementation of information technology (IT). Therefore IT Governance is needed as a mechanism to overcome this situation [22]. IT Governance is defined as a framework that supports the management of all information resources (human resources, costs, and infrastructure) to achieve organizational goals effectively and efficiently. This IT Governance aims at how IT can provide sufficient value to the business and how the risks that exist and arise from the existence of IT can be managed. IT Governance can use the COBIT framework and be modified according to the needs of the local context of each institution [23], and the e-learning system must accommodate various interests such as government regulations, institutional goals and strategies, and the needs of lecturers and students which include: the availability of services, completeness of features and functions, as well as considerations of IT literacy from lecturers and students [24]. In COBIT 5 Cascading, as shown in Figure 1, that stakeholders drivers influence stakeholder needs, and it will cascade to enterprise goals, then cascades to IT-related Goals and finally cascades to Enabler Goals. [24]. COBIT

5 IT-related Goals has four dimensions of the Balanced Scorecard, namely: Financial, Customer, Internal, and Learning and Growth. There are 17 kinds of IT-related Goals, of which the Financial dimension has 6 (six) IT-related Goals, the Customer dimension has 2 (two) IT-related Goals, the Internal dimension has 7 (seven) IT-related Goals, and the Learning and Growth dimension has 2 (two) IT-related Goals [25].
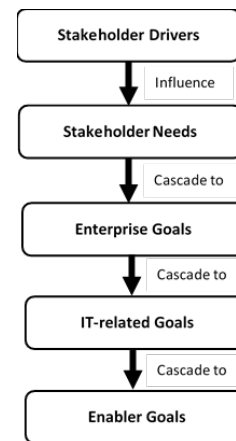
Figure 1. COBIT 5 Cascading
Source: COBIT 5 Framework

The UTAUT model was formulated by [26] as a combined model or theory of acceptance and use of technology using four direct determinants, namely: performance expectancy, effort expectancy, social influence, and facilitating conditions. Performance expectancy is defined as the level of individual belief in the use of technology in supporting individual performance to make work better and easier [27]. Effort expectancy is defined as the level of ease in using an information system; the easier it is to use, it will create a feeling of comfort and feel that the system used brings benefits [28]. Social influence is defined as the level of environmental influence on users to use information systems or new information technology [27]. When the user is going to use something new, it is necessary to get support from others, and the influence of this other person becomes a significant factor [28]. Facilitating conditions, facilitating conditions is the level of individual trust in the infrastructure and supporting facilities owned by an organization to support the use of information systems or information technology [27].

The implementation of e-learning in higher education must be regulated to ensure that the implementation of e-learning is in line with the goals and strategies of the higher education institution, uses and manages resources efficiently, provides the expected organizational value, manages its risks, and its performance can be measured. Information technology resources can be an enabler for various efforts to improve quality, effectiveness, efficiency, and accountability in higher education [29]. Therefore, universities need to have good Governance through the implementation of the COBIT 5 framework for e-learning governance and management from the aspects of policies,

learning processes, organizational structures, organizational culture, information, infrastructure & applications, human resources [24]. This strategic plan of information systems and information technology governance supports the direction and management of IS / IT in universities [30]. The use of Microsoft Teams as a learning medium in universities is quite popular [19]. The implementation of Good Governance provides benefits for students who are running distance learning using e-learning with Microsoft Teams learning media. Therefore, this research is to analyze the acceptance of COBIT implementation in e-learning management with Microsoft Teams in distance learning in Batam City, and this study uses the Unified Theory Of Acceptance and Use Of Technology (UTAUT) as a model to understand the extent to which student acceptance of the implementation COBIT includes Governance and management implemented by universities to support the learning process for students and based on the mapping of COBIT 5 IT-related Goals, this study focused on Customer dimension which has two goals: (1) delivery of IT services in line with business requirements; and (2) adequate use of applications, information and technology solutions [25].

2.   Method

a.   Analysis Techniques

The research carried out is in the form of a quantitative approach that is carried out to see the results of distance learning. The research period is held for four months, starting from February 2021 to May 2021. The research location is carried out at universities in Batam City. Quantitative research is based on a population of 20,803 university students in Batam City, and universities have an e-learning system and conduct distance learning.

The number of questionnaires to be sent will be calculated based on a sampling formula for a population of 103 students in Batam City, with an expected response rate of 100% or a full return. Sample size uses the Slovin formula with the following calculations:

$$n = N/((Nxd2) + 1) \hspace{2cm} (1)$$

where n is the sample, N = population, d = margin of error, so the following calculation is obtained:

$$n = 20.803/((20,803 \times 10\%2) +1) = 102.5 = 103$$

The number of samples used in this study was a minimum of 103 students at universities in Batam City.

b.   Data Collection Method

The data collection method in this study used convenience sampling. Every student of online learning and distance learning programs can be a sample, as long as the College organizes eLearning. Questionnaires were collected through electronic questionnaires (e-questionnaires), which were distributed via Google forms, links to questionnaires were distributed in online learning forums, mobile applications, and e-mails. The questionnaire uses a Likert scale from a scale of 1 to 5. A scale of 1 strongly disagrees, and a scale of 5 strongly agrees [31].

Before the survey was distributed to all respondents, the researcher carried out preliminary research by distributing 30 questionnaires to carry out validity and reliability tests [31]. After the distribution of the preliminary research was carried out, 103 samples were taken, of which six universities were the respondents in Table 1.

Table 1. Universities in Batam that Have E-Learning Systems use Microsoft Teams and Implement Distance Learning

Name	Web	Call	E-mail	E-learning website	Number of Students
Batam International University (UIB)	www.uib.ac.id	0778-6002999,7437111	info@uib.ac.id	https://elearning.uib.ac.id/	4,621
Batam Institute of Technology (ITEBA)	www.iteba.ac.id	0778 – 3540889	info@btp.ac.id		2,822
Batam University (UNIBA)	www.univbatam.ac.id	0778-7485055	info@univbatam.ac.id	https://elearning.univbatam.ac.id/	2,914
Riau Archipelago University (UNRIKA)	www.unrika.ac.id	0778-392752	info@unrika.ac.id	https://www.unrika.ac.id/e-learning/	7,456
Universal University (UVERS)	www.uvers.ac.id	(0778)473399, 466869	info@uvers.ac.id	http://elearning.uvers.ac.id/	890
Batam Polytechnic (POLTEK BATAM)	www.polibatam.ac.id	0778-469858	info@polibatam.ac.id	https://learning.polibatam.ac.id/	2,100
Total					20,803

c. Research Variable

According to [32], a variable is a form that can be determined to be studied so as to get the information you want to know. This definition was investigated to find out whether E-Learning Management, Use of MS-Teams and Distance Learning as an independent variable has an effect on Acceptance of COBIT Implementation as the dependent variable. Based on the conceptual of the research that has been stated previously, the variables of this study are divided into the following:

a. Independent Variable

According to [32] Independent Variables, namely variables that are not predicted by other variables in the model. Independent variables are also known as independent variables. In this study, the independent variables are E-Learning Management (X1), Use of MS-Teams (X2), Distance Learning (X3).

b. Dependent Variable

According to [32], Dependent Variables is variables that are predicted by one or more other variables in the model. The dependent variable is also known as a dependent variable. In this study, the dependent Variable (bound) is the Acceptance of COBIT Implementation.

d. Research Model

The research model in Figure 2 consisted of three independent variables, namely E-Learning Management, Use of Microsoft Teams, Distance Learning, and one dependent Variable, namely The Acceptance of COBIT Implementation. Based on the research model, indicators and statements for each Variable were constructed in order to measure the index of students' acceptance of COBIT Implementation by using the UTAUT model.
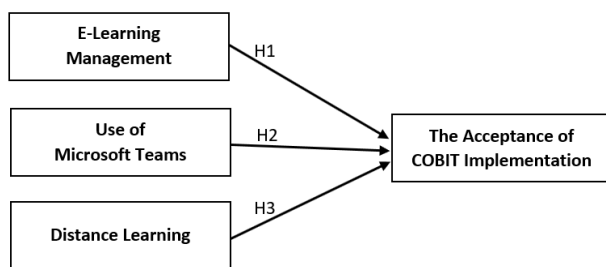

Figure 2. Research Framework
Source: Researcher Process, 2021

e. Hypothesis Development

As seen in Figure 2, the researcher hypothesized that firstly by maintaining e-learning management well, secondly by providing use of Microsoft Teams as an online meeting tool, thirdly by conducting distance learning; these would foster students' acceptance of COBIT Implementation which are conducted by 6 (six) higher education institution as listed in Table 1. The first hypothesis indicates how higher education institution delivers e-learning as IT services in line with the requirement and make sure students can use e-learning as a learning medium, communication and productivity

media [17]. The second hypothesis indicates how higher education institution provides Microsoft Teams as an online meeting tool that can meet student requirement and adequately supports student interaction with lecturers [5]. The third hypothesis indicates how higher education institution conducts distance learning within COVID-19 pandemic situation in order to keep delivering education services by using information technology, and students can get the benefit of distance learning such as using virtual application technology, flexibility in learning (anywhere and anytime), and well-provided learning material [13]. Acceptance of COBIT Implementation is adopted from the UTAUT model and measured by four indicators: performance expectations, business expectations, social influences, and facilitating conditions [26].

The hypotheses in this study, as described in Figure 2, are structured as follows:

H1: E-Learning Management has a significant effect on the Acceptance of COBIT Implementation.

H2: Use of Microsoft Teams has a significant effect on the Acceptance of COBIT implementation.

H3: Distance Learning has a significant effect on the Acceptance of COBIT Implementation.

3. Results

This study uses data collection techniques by distributing questionnaires through direct distribution to university students in Batam City with the assistance of lecturers who teach classes at each existing university. Respondents were appointed randomly in each class and by using the consideration that they were active students in the College so that these students were valid respondents because they could feel the perception of acceptance of COBIT implementation in the use of e-learning and Microsoft Teams in distance learning in College.

a. Research Data

The distributed questionnaires began to be distributed to UIB, UNIBA, UNRIKA, UVERS, ITEBA and POLTEK BATAM. The total number of questionnaires that have been collected is 116, which are suitable for use, and 11 are not suitable for use (not filled out completely). In accordance with the desired sample size, 103 questionnaires were used, so that a total of 11 questionnaires were not used as research data. The questionnaires used in this study were 103 pieces.

b. Respondent Profile

Based on the data processing that has been carried out, the profiles of respondents who have filled out research questionnaires that have been distributed show the categories of research respondents in terms of gender; This profile data shows that there are 49 people or 47.6% of respondents who are male and 54 people or 52.4% are female. This result has represented the academic community and is in accordance with the representation of the academic community in Batam City, which is in

accordance with the population (Ministry of Research, 2020).

The next data from the respondent profile of this research is related to the origin of the respondent's university. It can be seen that the respondents come from 6 universities in Batam City, which already have E-Learning Management for their learning process; namely three people or 2.9% came from the ITEBA; 8 people or 7.8% came from POLTEK BATAM; 1 person or 1.0% comes from the UNIBA; 41 people or 39.8% came from UIB; 43 people or 41.7% came from the UNRIKA, and seven people or 6.8% came from UVERS. Based on these data, it can be concluded that respondents already have a representative proportion of all respondents who come from universities in Batam City that have e-learning management, use Microsoft Teams and conduct distance learning currently. They apply information technology governance in order to support the learning & teaching process in pandemic situations.

Descriptive analysis was carried out to show an overview of the research variables (E-Learning Management, Use of Microsoft Teams, Distance Learning, Acceptance of COBIT Implementation) used in this study.

c.   Description of E-Learning Management Variable

E-Learning Management variable is explained into 10 (ten) instruments which are grouped into 3 (three) indicators that explain e-learning management as a learning medium, communication media and media to increase student productivity [17]. The first indicator, E-learning as a learning medium, is described in 5 (five) instruments which confirm that students can understand learning outcomes, materials & assignments, evaluations. The second indicator, E-Learning as a communication medium, is described in 2 (two) instruments that confirm student interactions with lecturers, fellow students and universities. The third indicator, E-Learning as a tool to increase learning productivity, is described in 3 (three) instruments which emphasize that students can study more productively. Based on the data, it can be explained that "E-Learning Management" has a high perception of holding on to the opinions of respondents with an average value of 3.47; this value is in the high category. The X1.8 instrument has the highest value, which is 3.62. According to the respondent, "I find it easy to upload and download files such as lecture materials, assignments, quizzes in E-Learning". On the other hand, the X1.3 instrument has the lowest score, which is 3.34 according to the respondent's opinion is "Lecture material is given through Lecturer presentation videos uploaded to E-Learning or in the form of Youtube links".

d.   Description of Use of Microsoft Teams Variable

The use of Microsoft Teams variable is explained into 10 (ten) instruments which are grouped into 3 (three) indicators which explain that Microsoft Teams supports student interaction with lecturers, written discussion (chat), and online, face-to-face evaluation [5]. The first indicator,

the use of Microsoft Teams to support interaction between students and lecturers, is described in 4 (four) instruments. The second indicator, Microsoft Teams supports written discussion, is described in 3 (three) instruments. The third indicator, Microsoft Teams, supports the online, face-to-face evaluation process, is described in 3 (three) instruments. Based on these data, it can be explained that "Using Microsoft Teams" has a high perception of holding on to the opinions of respondents with an average value of 3.42; this value is in the high category. The X2.1 instrument has the highest score of 3.63 according to the respondent is "Microsoft Teams can be used as a medium for presenting material". On the other hand, the X2.8 instrument has the lowest score of 3.17 according to respondents' opinion is "Lecturers do attendance or check attendance through Microsoft Teams".

e.   Description of Distance Learning Variable

The Distance Learning variable is explained into 7 (seven) instruments which are grouped into three indicators that explain distance learning using virtual application technology, flexibility to do anytime and anywhere, and materials & assignments [13]. The first indicator of distance learning using virtual application technology is described in 2 (two) instruments. The second indicator, distance learning provides flexibility in time and place, is described in 3 (three) instruments. The third indicator, distance learning, provides materials and assignments that are described in 2 (two) instruments. Based on these data, it can be explained that "Distance Learning" has a high perception of holding on to the opinions of respondents with an average value of 3.61. The X3.1 instrument has the highest score of 3.74 according to the respondent is "The lecturer explains the material through online meetings using virtual application technology". On the other hand, the X3.7 instrument has the lowest score of 3.42 according to the respondent's opinion is "The lecturer provides feedback on the assignment given so that I can understand where the weaknesses or strengths are".

f.   Description   of   Acceptance   COBIT Implementation Variable

The Acceptance of COBIT Implementation variable is explained into 11 (seven) instruments which are grouped into four indicators, namely performance expectations, business expectations, social influences, and facilitating conditions [26]. The first indicator, performance expectations, are described in 2 (two) instruments. The second indicator, business expectations, is described in 2 (two) instruments. The third indicator, social influence, is described in 3 (three) instruments. The fourth indicator, the facilitating conditions, are described in 4 (four) instruments. Based on these data, it can be explained that "Acceptance of COBIT Implementation" has a high perception of holding on to the opinions of respondents with an average value of 3.39. The instrument Y.1 has the highest score of 3.68 according to the respondent is "Good E-Learning Management is useful in my learning process.".

On the other hand, instrument Y.6 has the lowest 3.16 according to the respondent's opinion is "The Head of the Study Program helps me in understanding the policies of running PJJ, the use of e-Learning, and Microsoft Teams.".

g. Analysis of Research Results

Based on statistical data, the Cronbach Alpha value is 0.984, which means this value is greater than the minimum Cronbach Alpha value of 0.6. The conclusion from this is that the research instrument used in measuring the variable "Acceptance of COBIT Implementation" is reliable.

Then, from the results of validity and reliability testing, the next process can be carried out so that it will continue with classical assumption testing to provide certainty that the regression equation obtained has accuracy in estimation, is not biased, and is consistent.

Based on the normality test, it can be explained that the distribution of the data distributed throughout the curve area is normal so that it can be concluded, the data has a normal distribution, likewise with the Normal P-Plot graph. The data is distributed around the diagonal line and follows the diagonal line, which represents the normality of the research data.

Table 2 Multicollinearity Test Results

Variable	Collinearity Statistics	
	Tolerance	VIF
X1	0.339	2.950
X2	0.148	6.766
X3	0.242	4.124

Based on the results of statistical data processing, it can be explained that the tolerance value for X1 is 0.339, the tolerance value for X2 is 0.148, and the tolerance value for X3 is 0.242, as shown in Table 2. These three values are more significant than 0.1 and indicate that there is not a very strong correlation between each independent Variable so that the relationship between the independent variable and the dependent Variable is not disturbed. In addition, the data on the heteroscedasticity test shows that the data is spread out and does not show a certain pattern so that the overall sample data can be said to have no symptoms of heteroscedasticity.

Table 3 T-Test Results

Variable	Unstandardized Coefficients		t	Sig.	Remarks
	B	Std. Error			
Constant	2.654	1.228	2.162	.003	
X1	.171	.069	2.493	.004	H1 Significant
X2	.458	.129	3.560	.001	H2 Significant
X3	.555	.089	6.248	.000	H3 Significant

Based on the results of statistical processing as shown in Table 3 on the coefficients data, it is known that the significance value of X1 is 0.004. This value is smaller than 0.05 so that the first hypothesis is accepted, meaning that there is an influence of E-Learning Management (X1) on the Acceptance of COBIT Implementation (Y). Henceforth, based on the results of statistical processing on the coefficients data, it is known that the significance value of X2 is 0.001. This value is smaller than 0.05 so that the second hypothesis is accepted, meaning that there is an effect of using Microsoft Teams (X2) on the Acceptance of COBIT Implementation (Y). In the next analysis, based on the results of statistical processing on the coefficients data, it is known that the significance value of X3 is 0.000. This value is smaller than 0.05 so that the second hypothesis is accepted, meaning that there is an effect of Distance Learning (X3) on the Acceptance of COBIT Implementation (Y).

Table 4 F-Test Results

Model	F	Sig.
Regression	201.410	0,000[b]

Based on the Summary data and ANOVA data in Table 4, it can be explained that the significance value derived from the F test is 0.000 and this value is less than 0.05, which means that the variables X1, X2 and X3 together or simultaneously have an effect on Y or are significant. This result also means that the requirements for the meaning of the coefficient of determination in the multiple regression analysis can be met. From the Summary Model data in Table 5, it can also be explained that the value of R or the value of the coefficient of determination is 0.855, which means that the variables X1, X2 and X3 together have an influence on variable Y of 85.5%, while the other 14.5% are influenced by other variables. Outside the regression equation or is also a variable not examined in this study.

Table 5 R² Test Results

Model	Adjusted R Square	Std. Error Of The Estimate
1	0.855	4.612

This index of 85.5% shows that the level of acceptance from students towards the implementation of COBIT within the scope of IT-related Goals is quite high, students have been using information technology services that are in line with educational needs, and students themselves have used adequate applications, information and technology solutions, university leaders have been implementing optimal IT governance and management which have been well implemented in e-learning management, optimal use of Microsoft Teams, and the implementation of distance learning in at 6 (six) higher education institutions in Batam City.

4. Conclusion

From the processed data, there are 103 respondents who already have a proportion that represents all respondents who study at universities in Batam City that have distance learning technology, namely E-Learning in their teaching and learning process using Microsoft Teams technology; and most of the respondents have represented students as a dimension of the Balanced Scorecard Customer. The results of data processing with the UTAUT model state that 3 (three) hypotheses show a significant effect. E-Learning management, the use of Microsoft Teams as a virtual meeting medium, and the application of distance learning have an effect on the acceptance of COBIT implementation at universities in Batam City by 85. 5% so that this allows universities to apply information technology in line with business needs and use adequate applications, information and technology solutions. Furthermore, this research can be developed by measuring Capability & Maturity Level in the primary process in order to find out how far the level of information technology governance in universities in general in Batam City is.

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