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THE IMPACT OF ACCOUNTING APPLICATIONS USAGE, LEARNING ACHIEVEMENTS AND ACCOUNTING LEARNING SYSTEM TO ACQUISITION ACCOUNTING KNOWLEDGE

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Abstract

Software users are growing in numbers and so as the accounting software needed by industries to account for their transactions. Accounting students must be prepared to be able to use accounting software or using the software to understand the accounting process as a whole. Several previous studies have shown that using accounting software as a learning media give good impact on increasing accounting knowledge acquisition of accounting students. Besides learning media in the form of accounting software, other factors that cause the accounting knowledge acquisition by students is an interest in learning. The purpose of this study is to examine whether the accounting software as learning media and accounting learning interest affects the absorption or acquisition accounting knowledge for the students, so the graduate students have sufficient accounting knowledge and expertise to be hired by industries. This study uses multiple regression analysis to conclude directly about the influence of each independent variable used partially or jointly that aims to test the hypothesis about the influence of one or several variables against other variables.

INTRODUCTION

Since Indonesia joined the ASEAN Economic Community (MEA), the situation of transfer of resources from one country to another has occurred freely. The owners of free capital invest their money. Human resources from abroad can freely enter Indonesia to fill jobs in various sectors. These conditions require that local labor sources have strong competitors, both in terms of knowledge and other soft skill that can result unemployment in Indonesia. Based on data from the Central Bureau of Statistics (BPS) (2017), Indonesia states the highest unemployment rate is 495,143 bachelor degree

graduates. Table 1 describes the progress of unemployment rate of undergraduate graduates who always experience an increase every year.

Table 1. *Unemployment Rate in Indonesia*

No	Highest Education that has been saved	2011	2012	2013	2014	2015
1	Senior high school	13,38	14,53	16,98	18,39	20,76
2	Academic/diploma	3,19	2,72	2,50	2,67	3,3
3	University	6,26	6,07	5,86	6,83	8,64

Source: Central Bureau Statistic (2017)

In addition to learning media in the form of accounting software, other factors that cause the rise or fall of accounting knowledge acquisition is an interest in learning. This is confirmed by a research conducted by Usdekti, Murbojono, and Suratno (2012) with the result that interest in accounting learning has an influence on the results of accounting learning. Janah (2015) examines the increasing interest in accounting study students at Ciputat. This study with the result that a person's interest in learning can improve accounting knowledge acquisition.

The Capital City of Jakarta Province has 58 universities with the composition of two public status and 53 private high-level hunting (Ristekdikti, 2017). The purpose of this study is to examine whether the learning media accounting software and accounting learning interest is a factor that affects the absorption or acquisition of accounting knowledge for the students so that graduate students have sufficient knowledge of accounting knowledge and expertise to be accepted in the field of work. On the basis of this, the researcher proposes the theme of research with the theme "Analysis of Accounting Application Use, Student Learning Interest and Accounting Learning System Acquisition of Accounting Knowledge (Survey on Accounting Students in Jakarta)." Thus, the hypotheses that can be presented for this research are as follows:

H1: Media learning affects the use of accounting applications

H2: Students' interest in learning influences the acquisition of accounting knowledge

H3: Accounting Learning System on Acquisition of Accounting Knowledge

Boulianne (2012) in his research "The impact of accounting software utilization on Student's knowledge acquisition: An important change in accounting education, in a survey study of students at the Canadian Business School examined whether there was an impact on the use of media accounting software on knowledge acquisition." The results of this study indicate that the use of learning media accounting software has a good impact on increasing accounting knowledge acquisition of accounting students.

MATERIALS AND METHODS

Interest in accounting is a high tendency toward something. A person's tendency toward something indicates an interest in the target object. Someone who has an interest has a certain desire. For example, interest in learning, if students have interest in learning then students tend to pay attention when learning takes place. According to Reber in Janah (2015)

many factors that affect the interest of learning include attention, curiosity, motivation, and needs.

Learning media software is a learning activity undertaken by lecturers to students through a company's book-keeping program in making financial statements. A variety of accounting software, ranging from simple to complex accounting functions that are available for use to help perform our financial calculations. The types of accounting software based on how to manufacture, as follows: software package is a software obtained directly from vendors and has already had best practices business process, customized software is a software that can be modified to be tailored to the needs of users and developed by individuals and companies. And customer package software is a software package with standard modules that can be modified as needed if there are other activities beyond the standard module provided.

Accounting knowledge acquisition is the development of views and expertise through the transfer of information from sources of knowledge to problem solving in the field of accounting. So it can be concluded that the acquisition of knowledge is the accumulation, transfer and transformation of expertise in solving problems from the source of knowledge into computer programs. In this stage, the knowledge engineer tries to absorb the knowledge to be transferred into the knowledge base.

Research Objectives

The aims of this study are to know the accounting learning system with the help of software application program, test the ability of accounting students with the use of accounting software application program, to know the influence of job and demands on the perceive of usefulness in the use of accounting software among accounting students, to know the effect of experience on the perceive of usefulness in the use of accounting software among accounting students and to know the effect of experience (experience) on perceive ease of use in the use of accounting software among accounting students.

Research Benefits

By doing this research, it is expected to be useful for: indicators that the application of the use of accounting applications can assist accounting scholars in the absorption of accounting knowledge acquisition, indicators for the lecturers in facilitating the transfer of knowledge given to the students about the accounting cycle with the media accounting software, indicators for lecturers regarding student interest in accounting learning, information for curriculum development of accounting software in Higher Education, and information for the preparation of students entering the world of work using various types of accounting software is growing rapidly at this time.

This research is conducted with the following process flow: setting a research object, initiate and prepare workroom facilities (TIM post), meeting room, discussion room, and seminar room to support research success, initiate and prepare the applicable equipment such as the need for documentation and props, transportation and communications, ATK and information technology equipment, methods of data collection using

questionnaires, IDI, and FGD instrument which then conducted descriptive analysis using SPSS while model analysis using SEM, and prepare report of research result with result: model and instructional material.

Population and sample in this study are undergraduate students in Jakarta, consisting of 423 high school teachers. Method of sampling in this research pursuant to purposive random sampling, where the determination of sample based on criteria as follows. College students who studied high in the area located in Jakarta and has a program of Accounting and Management expertise, especially accounting majors. Students majoring in accounting who have earned a course in accounting applications.

Table 2. *List of Sample Universities (Accounting Department With Accreditation A)*

No.	Name of the University	Number of students majoring in accounting	Third semester	Fifth semester	Seventh semester	Pass information
1.	Atmajaya	1.800	259	407	414	200
2.	Mercu Buana	1.500	525	475	600	700
3.	Bina Nusantara	2.000				
4.	Stie Trisakti (TSM)	3.000	603	552	562	928

Source: Data processed, 2017

Operational Definition of Variables and Measurement of Variables

Independent variable (X1) in this study is the use of accounting applications, defined as a learning activity implemented by teachers to students through a company book-keeping program in making financial statements. The independent variable (X2) in this study is the interest in accounting study that is defined with the attention, pleasure, needs, and motivation of students in learning accounting. Independent variable (X3) in this research is accounting learning system that can be achieved with good hence required for the management of student in learning accounting. The dependent variable (Y) in this study is accounting knowledge acquisition (acquisition knowledge accounting) is the transfer and transformation of information from various sources of knowledge for solving problems in the field of accounting.

There are two types of data used in this study, namely primary data and secondary data. Primary data are data derived directly from data sources that are collected specifically and directly related to the problems studied. Primary data source in this study was obtained directly from the students majoring in accounting who have gained the lesson of accounting

application. This data is a questionnaire that has been filled by the students in this study.

To collect secondary data, a literature review of various books, scientific researches, and journals has been published. Meanwhile, the primary data collection method used is by questionnaire method (questionnaire). A number of statements were submitted to the respondent and then the respondents were asked to respond according to their opinion. To measure the opinions, respondents used four-digit scale starting number 4 for opinions strongly agree (SS) and the number 1 to strongly disagree (STS). The details are as follows:

Number 1 = Strongly Disagree (STS)

Number 2 = Disagree (TS)

Number 3 = Agree (S)

Number 4 = Strongly Agree (SS)

Before the list of questions submitted to all respondents of the study, test the validity and reliability questionnaire (test questionnaire) with a sample of 30 respondents. The purpose of questionnaire testing is to generate a list of reliable and valid questions that can be accurately used to infer hypotheses. A questionnaire is said to be reliable if it has a Cronbach Alpha value above 0.6 (Ghozali, 2016).

Meanwhile, the questionnaire validity test was conducted to know the validity of the questionnaire. Questionnaire said to be valid would mean that the questionnaire is able to measure what should be measured. The minimum requirement that must be fulfilled so that the questionnaire is valid and is greater than 0.239 (Ghozali, 2016).

Interest in Accounting

According to Safari (in Herlina, 2010), we want to know how many students are interested in learning, can be measured through their likes, in general, individuals who like something is caused by the interest. Usually what is most preferred is easy to remember. Similarly, students interested in a particular subject like the course. This passion seems from his excitement and initiative in following the lecture. This enthusiasm and initiative can be realized with various efforts made to master the science contained in these subjects and do not feel tired and desperate in developing knowledge and always excited, and happy in doing tasks or problems related to lectures given by lecturers in university, interest, often encountered by some students who respond and react to what the lecturer delivered during the teaching and learning process in the classroom. The response provided indicates what the lecturer delivered to attract the student's attention, resulting in great curiosity, attention, all students who have an interest in a particular subject tend to pay great attention to the lecture. Through this great attention, a student easily understands the essence of the lesson and the involvement of involvement, tenacity, and hard work visible through the student self indicates that the student is involved in learning where the student is always learning harder, trying to find new things related to the lesson given by the lecturer at the university. Thus, students have a desire to expand knowledge, develop themselves, gain confidence, and have curiosity.

The Use of Accounting Applications

Learning is essentially a lecturer activity in membelajarkan his students means to make or make students in learning conditions. In the learning process, there are supporting components that can encourage the achievement of the main objectives of the learning process characterized by a change in behavior.

Accounting software consists of two terms namely software and accounting. Software or software according to Wikipedia is a generic term for formatted data stored digitally, including computer programs, documentation, and various information that can be read and written by the computer. Accounting is the measurement, elucidation or assurance of information that helps managers, investors, tax authorities, and other decision makers to make allocation of decision resources within Government companies, organizations, and institutions. Accounting software is a software designed to facilitate accounting activity and recording by utilizing the concept of modularity over a series of similar activities into specific modules such as purchases, sales, payroll, ledgers, and so on.

Principles of Accounting software is intended to produce accounting financial statements, namely Balance Sheet, Profit & Loss, Statement of Changes in Financial Position or Cash Flow. This accounting software can be a software created and developed by the company itself, or purchased from the accounting software maker and vendor, or it can be a combination of both.

Based on the aforementioned description, the researcher concludes that learning media software is a learning activity undertaken by lecturers to students through a company book-keeping program in making financial statements.

Accounting Knowledge Acquisition

Knowledge according to Peter Drucker cited by Fitrasani (2009) is information that changes something or someone, it happens when the information becomes the basis for action or when the information enables a person or institution to take more effective action.

Liao and Tsui (2010) is quoted by Rusly, Corner, and Sun (2015) in his research entitled change readiness: understanding and capability for the knowledge acquisition process, stating that knowledge acquisition focuses on identifying and seeking new knowledge and recognizing existing knowledge. The acquisition of knowledge involves the interaction between the source of knowledge and the recipient. Therefore, social interaction is claimed to be fundamental in the acquisition of knowledge (Kim & Lee, 2010). The intensity of communication that enhances interaction, for example, also triggers the identification and acquisition of new knowledge (Carley, 1986; Kim & Lee, 2010).

The environment around the student can influence the acquisition of the knowledge to be absorbed. It is either from the external or internal conditions of the students themselves. External conditions, for example, is the condition of place and time when the student will begin to acquire such knowledge such as room facilities used, facilities of learning media in the transfer of knowledge, as well as tutors or people who transfer such knowledge. While from the internal side of students, for example, the interest of students to know the given knowledge, physiological and psychological readiness of students in receiving knowledge.

It can be concluded that the acquisition of knowledge is the accumulation, transfer, and transformation of expertise in solving problems from the source of knowledge into computer programs. In this stage, the knowledge engineer tries to absorb the knowledge to be transferred into the knowledge base.

According to Siegel and Shim (1999) in the dictionary of accounting terms, accounting is defined as the process of recording, measuring, interpretation, and communication of financial data. However the process of development and development of views, skills and relationships is called knowledge acquisition.

Many techniques are developed to aid the knowledge process. Knowledge acquisition model according to Brewster, Ciravegna, and Wilks (2010) in his book knowledge acquisition for knowledge management, knowledge acquisition involves the process of knowledge extraction from the knowledge owner and represents the knowledge of the extraction to a formal form to the knowledge user.

Based on several definitions previously described, the authors conclude that accounting knowledge acquisition is the development of views and expertise through the transfer of information from sources of knowledge to problem solving in the field of accounting.

RESULTS AND DISCUSSIONS

Data analysis is used to simplify data so that data are more easily interpreted. This analysis is done by using multiple regression analysis techniques to process and discuss the data that have been obtained and to test the hypothesis proposed. Regression analysis technique was chosen to be used in this research because multiple regression technique can conclude directly about the influence of each independent variable used partially or together.

Meanwhile, the regression model used is as follows:

$$\text{Acquisition} = a + \text{acquisition} + \beta_1 \text{ learning system} + \beta_2 \text{minat} + e$$

Where :

Acquisition: Acquisition of accounting knowledge

a: Constants

β_1, β_2 : Regression coefficients

Interest: Interest in learning accounting

e: Residual

Classical Assumption Test

Classical symptom assumption test is done so that the regression analysis results meet BLUE (Best, Linear, Unbiased Estimator) criteria. The classical assumption test consists of data normality test, autocorrelation test, heteroscedasticity test, and multicollinearity test. However, because the data used is cross-section data, autocorrelation test is not done.

The aim of the present study is to contribute to the development of knowledge in the instructional design field through the establishment of some instructional events related to the construction of a positive learning context

based on the teacher–students relationship. The hypothesis of this study assumes that a CID is a necessary condition for effective teaching, so an instructional framework formed of three didactic events (learning organization, informing the objective, and final appraisal) will be positively related to teaching effectiveness.

Normality test.

Normality test data is done to see that a data is normally distributed or not. Normality test data is done by using standardized residual histogram and PP plot standardized residual approach. In other words, the normality test is one part of the data analysis requirement test or so-called classical assumption, whereas according to Ghozali (2016) stated that the normality test of data seen from both of these things, if the standardized residual histogram to form a normal curve and PP plot standardized residual is approaching the diagonal line, then the data is normally distributed.

Heteroscedasticity test.

Heteroscedasticity occurs when there is no standard deviation of the value of the dependent variable on each independent variable. If there are symptoms of heteroscedasticity, it will cause the variation coefficient regression becomes minimum and confidence interval widened so that the test statistical significance is not valid anymore. Testing done by looking at a certain pattern of scatterplot showing the relationship between Regression Studentized Residual with Regression Standardized Predicted Value. The basis of decision-making relates to the scatterplot image if there is an obscure pattern, that is, if the points are diffused, then there is an indication of no problem of heteroscedasticity.

Data multicollinearity test.

This multicollinearity test is intended to find out if there is a perfect intercellular correlation between some of the independent variables used in the model. Multicollinearity occurs when there is a linear relationship between the independent variables involved in the model. If there is a high multicollinearity symptom, the standard error regression coefficient will be greater and result in a confidence interval for parameter estimation wider, thus open the possibility of error, accept the wrong hypothesis.

Classical assumption tests such as multicollinearity can be performed by way of regressing the model of analysis and performing a correlation test between independent variables using the Variance Inflating Factor (VIF). The limit of the VIF is 10 and the tolerance value is 0.1. If the VIF value is greater than 10 and the tolerance value is less than 0.1, then multicollinearity occurs. If any independent variable is exposed to multicollinearity, then the countermeasures of one of these variables are excluded from the model.

Model Feasibility Test

Testing research model will be done by F test. The F test is done by comparing the value of F arithmetic with the value of F table, if the value of F arithmetic is greater than F table then the model used is feasible, and vice versa. Data analysis was done by using SPSS 23 program.

The t test was used to test the effect of each independent variable used in this study partially, while F test was conducted to test the research model. In this study hypothesis 1 to hypothesis 3 tested by using t test. In t test, the

value of t arithmetic will be compared with the value of t table, if the value of t arithmetic greater than t table then H_a accepted and H_o rejected, and vice versa. Data analysis was done by using SPSS 23 program.

Hypothesis Testing

The t test was used to test the effect of each independent variable used in this study partially, while F test was conducted to test the research model. In this study hypothesis 1 to hypothesis 3 tested by using t test. In t test, the value of t arithmetic will be compared with the value of t table, if the value of t arithmetic greater than t table then H_a accepted and H_o rejected, and vice versa.

CONCLUSIONS

The t test was used to test the effect of each independent variable used in this study partially, while F test was conducted to test the research model. In this study, hypothesis 1 to hypothesis 3 tested by using t test. In t test, the value of t arithmetic will be compared with the value of t table, if the value of t arithmetic greater than t table then H_a accepted and H_o rejected, and vice versa.

This study uses multiple regression analysis to conclude directly about the influence of each independent variable used partially or jointly that aims to test the hypothesis about the influence of one or several variables against other variables. This research aims to test the influence of independent variables (learning of accounting application media and interest in learning) to the dependent variable (acquisition of accounting knowledge).

Based on the research and discussion can be drawn some conclusions as follows: the use of accounting applications has a positive and significant impact on the acquisition of accounting knowledge. Learning software is a learning activity undertaken by lecturers to students through a company's book-keeping program in making financial statements. In the learning process, there are supporting components that can encourage the achievement of the main objectives of the learning process characterized by a change in behavior as a result of practice and experience, interest in accounting has a positive and significant impact on the acquisition of knowledge Accounting. This illustrates that interest can be expressed through a statement indicating that the student prefers something more than the other, can also be manifested through participation in an activity. Students who have an interest in a particular object tend to give greater attention to the object, based on the results obtained, that the GPA variable t value has no significant effect on the acquisition of knowledge accounting and together these three variables significantly influence the acquisition knowledge accounting. While if only partially assessed interest accounting Learning has a positive significance to the acquisition of knowledge accounting.

Suggestions

From the results of this study the authors try to give suggestions as follows: Interest in learning has an important role in the learning process. This is because interest is a psychological factor that affects student learning. Therefore, then every educator is expected to affect students' psychological

learning to attract interest in student learning into a stimulus to an activity that becomes a supporter in the learning process, development of learning methods will be more an alternative for educators to be able to adapt to psychological students. In the learning process, there are supporting components that can encourage the achievement of the main objectives of the learning process characterized by a change in behavior as a result of practice and experience, and acquisition of knowledge accounting is the development of views and expertise through the transfer of information from knowledge sources to solving problems in the field of accounting. The intensity of communication that increases interaction, for example, also triggers the identification and acquisition of new knowledge. Therefore, in order to increase the acquisition of new knowledge, active interaction and communication are the key.

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