The Influence of Ability to Use Technology, and Ability to Use Computer Accounting Applications on Learning Achievement

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Abstract. This study investigates how the ability of technology and the ability to use accounting computer applications on learning achievement. Thus, this study provides an explanation using TAM and TPB as theory. This research such as quantitative research and using purposive sampling method to determine a sample of 75 accounting students. The data analyzed used SPSS to obtain the results of the given hypothesis (ANOVA). It was found in this study that technological ability (sig: 0.000) had significant results on learning achievement while the ability to use accounting computer applications (sig: 0.079) does not have significant results on learning achievement. Finally, with the results of ANOVA that technology capabilities directly a positive effect on student achievement while the ability to use accounting computer applications does not.

Keywords: ability of technology, ability to use accounting computer applications, TAM.

1 Introduction

In the last few decades, information technology has an important role in influencing human life in the world and institutions/organizations in particular [3]. [5] Suggests that information technology utilization is an important and essential component of this world. Learning processed at universities was traditional before computers were familiar in society. However, with the advancement of technology in recent years, the use of computers in society is increasing rapidly. This expansion in information technology utilization has a favorable effect on a number of different factors, with a particular emphasis on methodologies and learning processes. Most universities in Indonesia have held online accounting lessons aimed at using websites and social media. The use of information technology during lectures is anticipated to increase students' interest in the subject matter being covered and to boost their academic performance.

In addition, the current era of globalization and reform requires educational orientation to adapt to changes. Accounting has a very important key in learning and development in the world of accounting science.. Accounting is part of financial management and the basis for governments and companies to prepare financial budgets [1].. Accounting can be done using computer applications. Computer applications can make our work easier and faster. This is in accordance with the use of computers in education, one of which is specifically in accounting. Basically, computers used in accounting have a very important role today, because of the influence of globalization which has an impact on the economy and the banking system. Developments in computer science have allowed computers not only to perform simple computational processes, but also to perform calculations using more complex calculations in accounting. Compared to the manual accounting process which takes a long time to complete accurate calculations, the use of computer accounting is much simpler and easier to apply directly [17].

Theoretically, technology and computer skills will make it easier for students, especially those in the accounting study program. The ability of technology and computers, more precisely the skills to operate computer programs will have an impact on the ability of accounting computers. Students who have studied the basics of accounting are of course also interested in having the ability to operate computers. This is because students are well aware that they will really need the ability to operate computers further. This consistent with his research [7] That when directed properly, the use of technology will had a positive impact on students academic achievement in college.

University is one of the educational institutions that are expected to be able to produce quality graduates. we can determine the way that can be done to determine the high and low quality of these graduates, namely through the level of achievement of the Semester Achievement Index (SAI) and Grade Point Average (GPA), as well as timeliness in completing the studies taken [12]. Based on some existing literature, through this research the author will try to conduct research on "The Influence of Ability to Use Technology, and Ability to Use Computer Accounting Applications on Learning Achievement ". The main purpose in this research to how effect used of technology, and the ability to use accounting computer applications on learning achievement for undergraduate accounting students.

2 Literature Review

These include the Theory of Reasoned Action (TRA), Theory of Planned Behavior (TPB), and Technology Acceptance Model (TAM), which are based on models used to analyze and understand the factors that affect one's

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ability to use computer technology and are listed in a number of publications with references to research findings in the field of information technology. Model TAM [9] indeed that a person's response and perception of something will influence that person's attitude and behavior, which is in fact generated from the model. The response and perception of information technology (IT) users will be affected attitudes towards technology adoption. Some of the variables that may have an impact on this include the user's view of the IT's usefulness and usability as a legitimate activity in the context of technology users to use it as a justification for why they feel the advantages and convenience using IT to compare human actions/behavior in technology adoption [14].

The purpose for this model is to explained the main drivers of consumer behavior in the direction of user acceptance of technology. In detail, IT adoption is explained with some dimensions that can affect IT adoption by users (users). This approach breaks down the attitude component of each user's behavior into two variables: usability and simplicity of use. Model research clearly shows that the acceptanced of IT usage is influence by usability and ease of use. [4].

The TAM model believes that the used of information systems will improved the performance of individuals or businesses, besides that the used of information systems is easy and do not needed much effort from the user. By using the perceived benefits and perceived ease of use, TAM is hope that explains attitudes of users of information systems towards the information system itself. [16].

The Theory of Planned Behavior (TPB) is a further development of the Theory of Reasoned Action (TRA). [1][2] and TPB Theory was developed by Icek Ajzen [2]. Ajzen added constructs not included in the TRA. Structure is perceived behavior controlled. This construct is included in the TPB to control for the behavior of individuals constrained by constraints and lack of a set of resources uses to performed the behavioral [2][8].

2. 1 Analysis Framework

Student learning achievement is the result of students' hard work while participating in lecture activities in the university environment for a certain period of time. One of these learning achievements is influenced by the basic level of understanding in the use of technology. An understanding of technology currently plays a very important role, a good ability to technology will make it easier for students to understand all the problems they will encounter when using it of computer-based accounting applications.

MYOB is an accounting information system that is used to facilitate the bookkeeping of financial transactions that occur. [6] suggests that a system that processes data and transactions to produce information helpful for corporate planning, management, and control is known as an accounting information system. Based on the description above, it can be concluded that MYOB learning achievement is the result of learning in the use of MYOB software, starting from processing data to producing products in the form of information that can be used by decision makers.

MYOB has a close relationship with student achievement. Related research was also conducted by [10] regarding the influence of information technology on the learning process and academic achievement saying that there is a positive influence between information technology capabilities and academic achievement.

Most students of the Accounting Study Program have an inadequate level of understanding in terms of the use of technology, this has an impact on the use of accounting computer applications. Accounting computer applications in the current digital era are indispensable and used in companies. The use of information technology in accounting makes companies not reuse manual accounting and switch to computer-based accounting. The computer as one of the components of information technology is a means that can multiply the capabilities possessed by humans and computers can also do things that humans may not be able to do. By using computer-based accounting, companies can create various technology systems to improve the quality of their accounting reports. Because quality information must be equivalent to the information system as a medium for generating it. In addition, the use of accounting computer applications must also be based on capabilities in technology. If students are able to use technology well, when students use an accounting system or application, it will be easier. Basis the explanation for following conclusion can be drawn application of computer accounting is influenced by the level of understanding and technological ability possessed by students. If students get good evaluation results in accounting computer applications, student learning achievement will also have a positive effect. In this study, we will discuss the effect of the ability to use technology, and the used for accounting computer applications on student achievement in the accounting study program. The framework of thought this study may explain in Figure 1 below.

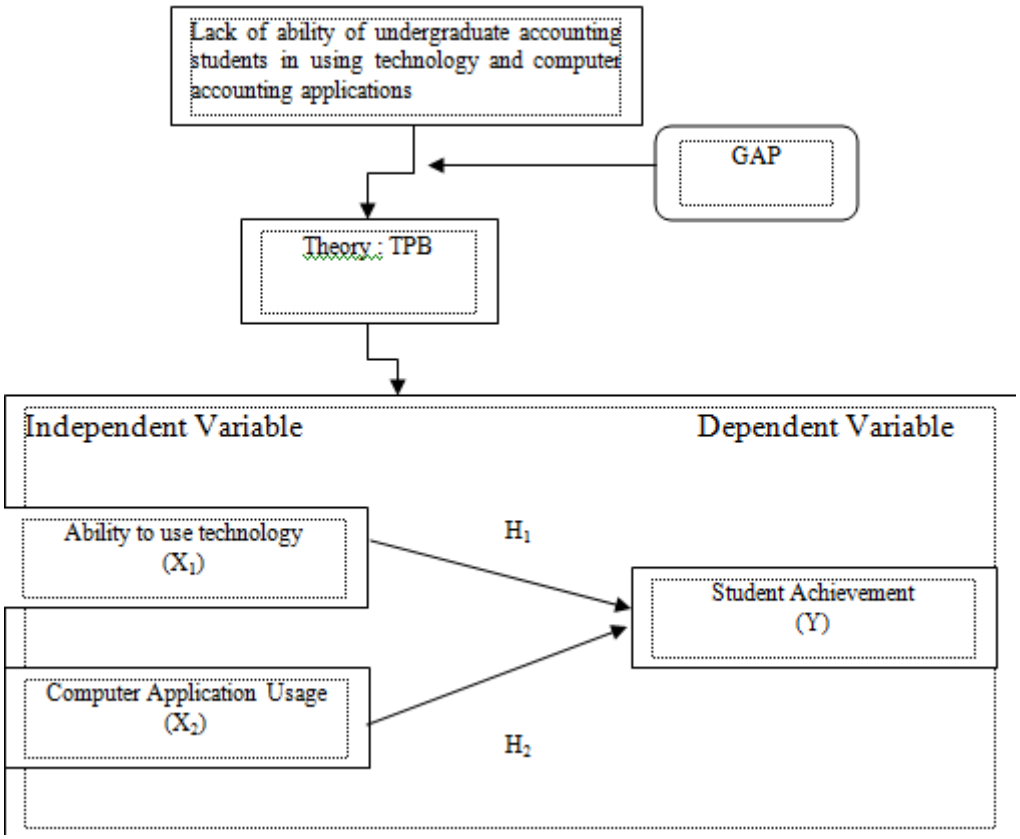

Fig. 1. Framework of this Research

3 Research Method

Quantitative research using a descriptive methodology is the type of research used. In this study, researchers used primary data through surveys that were distributed to samples using Google forms. The population in this study were active students of the Accounting Study Program. The sampling technique used purposive sampling with several considerations (taking MYOB Practice). The activities that will be carried out in this research are the first problem formulation. At this stage, the problem formulation is carried out. This phase will also determine the need for necessary insights as well as information needs from the field. The second stage is studying literature. This stage is the stage where the literature study is carried out. In this literature review, we searched the literature on the use of technology. The third stage is the instrument preparation stage. At this stage, the tools used are prepared. The fourth stage is data collection. At this stage, information is collected from students about their ability to use technology and use of accounting computer programs. The next step is data analysis. Then the collected data is analyzed. The last stage is the formulation of the results. The final stage of this research is drawing conclusions.

Data collection

The data collection technique used in this study was a questionnaire. Questionnaire is a method of collecting data by asking respondents a series of questions or written statements to be answered [15]. The questionnaire used in this study was in the form of a Likert scale to measure attitudes with closed statements, namely responses to the statements presented. The researcher used a Likert scale with 5 alternative answer choices, namely strongly agree, agree, hesitate, disagree and strongly disagree. Survey Distributed to a predetermined sample using the Purposive Sampling technique.

Table 1. Score Items

Response	Statement Score
Strongly agree	5
Agree	4
Hesitate	3
Disagree	2
strongly Disagree	1

Data Analysis Method

Multilinear analysis utilizing the SPSS program was the data analysis technique used in this investigation. According to [13], if a researcher wants to predict how the condition of the dependent variable (criteria) will change, they should use multiple linear regression analysis (increases and decreases), if two or more independent variables are manipulated as predictors (increase in value). The formula for multiple linear regression analysis is as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \ldots\ldots\ldots e \quad (1)$$

Explanation:

Y : Student Achievement
α : Constant
βi : Regression coefficient
Xi : Dependent Variable
X^1 : Ability to use technology
X^2 : Computer Application Usage

4 Result and Discussion

Validity Test Results

Table 2. Validity Test Results

Indicator	*Corrected Item-Total Correlation*	*r table*	Explanation
Ability to use technology			
Question 1	0,757	0,229	Valid
Question 2	0,819	0,229	Valid
Question 3	0,785	0,229	Valid
Question 4	0,703	0,229	Valid
Question 5	0,695	0,229	Valid
Question 6	0,798	0,229	Valid
Question 7	0,817	0,229	Valid
Question 8	0,849	0,229	Valid
Question 9	0,833	0,229	Valid
Question 10	0,633	0,229	Valid
Computer Application Usage			
Question 1	0,539	0,229	Valid
Question 2	0,548	0,229	Valid
Question 3	0,477	0,229	Valid
Question 4	0,575	0,229	Valid
Question 5	0,572	0,229	Valid
Question 6	0,564	0,229	Valid
Question 7	0,282	0,229	Valid
Question 8	0,423	0,229	Valid
Question 9	0,559	0,229	Valid
Student Achievement			
Question 1	0,625	0,229	Valid
Question 2	0,596	0,229	Valid
Question 3	0,690	0,229	Valid
Question 4	0,748	0,229	Valid
Question 5	0,743	0,229	Valid
Question 6	0,710	0,229	Valid
Question 7	0,565	0,229	Valid
Question 8	0,798	0,229	Valid
Question 9	0,702	0,229	Valid
Source: SPSS Data Output (2022)			

The conclusion of the validity test results above are as follows:

The variables of Ability to use technology (X_1), Computer Application Usage (X_2), and Student Achievement (Y) each consist of 9-10 question items. It can be said that all the instrument questions are declared valid.

Reliability Test Results

Table 4. Reliability Test Results

Variabel	Reliability Statistics	
	Cronbach's Alpha	N of Items
Ability to use technology (X_1)	.921	10
Computer Application Usage (X_2)	.610	9
Student Achievement (Y)	.859	9

Source: SPSS Data Output (2022)

Based on the results of the reliability test above, it is known that the value of Cronsbach's alpha for the variables of ability to use technology, use of computer programs and learning achievement is 0.921, 0.610 and 0.859 greater than 0.60. Thus, it can be concluded that the questionnaire test of all variables is valid.

Normality test

Table 5. Normality test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		74
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	3.75812507
Most Extreme Differences	Absolute	.049
	Positive	.049
	Negative	-.048
Test Statistic		.049
Asymp. Sig. (2-tailed)		.200[c,d]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Source: SPSS Data Output (2022)

A significant result from the normality test of 0.200, which is higher than the allowed significance threshold of 0.05, was obtained from the results of the normality test with Kolmogorov-Smirnov. These findings support the notion that the study's normality test indicates a regularly distributed population.

Multiple Linear Regression Test Results

Table 6. Multiple Linear Regression Test Results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6.434	3.760		1.711	.091
	Ability to use technology	.504	.081	.594	6.233	.000
	Computer Application Usage	.171	.096	.170	1.784	.079

a. Dependent Variable: learning achievement

Source: SPSS Data Output (2022)

Based on the table above, the regression equation model can be obtained as follows:
$Y = 6.434 + 0.504X_1 + 0.171X_2 + e$ (2)

Hypothesis Test Results

Table 7. Hypothesis Test Results

ANOVA[a]

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	896.768	2	448.384	30.878	.000[b]
	Residual	1031.016	71	14.521		
	Total	1927.784	73			

a. Dependent: learning achievement

b. Predictors: (Constant), Ability to use technology, Computer Application Usage.

Sumber: Output Data SPSS (2022)

From the table above, it can be seen that the value of Fcount is a probability of 30.878 (sig) = 0.000. Thus, it shows that the value of Fcount (30.878) > Ftable (3.12) and 0.000 <0.05 is significant. It can be concluded that

Ho is rejected and Ha is accepted. Based on Table 6, the explanation of the partial test results in this study. In this study, the first hypothesis (H1) is accepted because it can be seen that 0.000 is a significant value based on the column coefficient. If the value is significantly smaller than the probability value of 0.05, it means that the ability to use technology has a significant effect on learning achievement. While the variable coefficient of the ability to use technology is 0.504 which indicates that there is a positive relationship between technological ability and learning achievement. The same study was conducted by [10] regarding the effect of information technology on the teaching process and academic achievement and stated that there is a positive influence between information technology opportunities and academic achievement. The second hypothesis (H2) is rejected in this study because it can be seen that there is a significance value of 0.79 based on the column coefficients above. If the significance value is greater than the probability value of 0.05, it means that the use of computer applications has no significant effect on learning achievement. The coefficient obtained from the variable use of accounting computer programs is 0.171.

5 Conclusion

First, the results of this study also indicate that there is a significant effect between technological literacy and the use of accounting computer programs on student achievement in the Accounting Study Program. Second, the results of this study partially show that the independent variable (technological ability) has a positive effect on the dependent variable (educational achievement), but does not have a positive effect on the use of computer software, which can be considered for further exploration in the future. research using different independent variables through research.

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