The Influence Of Introductory Accounting Understanding, Locus Of Control And Computer Anxiety On Myob (Mind Your Own Business) Accounting Learning Outcomes

Yulita Zanaria[1], Setiyaningsih Dewi[2]

yualita.kenanga@email.com

Department of Accounting, Muhammadiyah University Metro, Lampung, Indonesia[1]

Abstract. This study aims at analyzing the influence of Introductory Understanding of Accounting, Locus of Control and Computer Anxiety on MYOB (Mind Your Own Business) Learning Outcomes in Accounting to the students of S1 Accounting Study Program in Muhammadiyah University of Metro. This was quantitative research with a descriptive approach. The data used in this study was primary data. The results of this study indicated that the Understanding of Introductory Accounting had positive and significant effects on MYOB Learning Outcomes, Locus of Control had positive and significant effects on MYOB Learning Outcomes, and Computer Anxiety showed positive and significant effects on MYOB Learning Outcomes. In the simultaneous test, it was found that the understanding of introductory accounting, Locus of Control and Computer Anxiety jointly yielded positive effect on MYOB (Mind Your Own Business) Learning Outcomes in Accounting to the students of S1 Accounting Study Program in Muhammadiyah University of Metro .

Keywords: Understanding Introduction to Accounting, Locus of Control and Computer Anxiety, MYOB

1 Introduction

In Indonesia, the real manifestation of the implementation of education is through learning process activities, where every State Higher Education and Private Higher Education is expected to be able to have quality graduates, as well as the Muhammadiyah Metro University S1 Accounting Study Program which is expected to be able to produce quality accountant graduates who can apply accounting science and compete in the world of work, especially in the field of accounting. This is supported by the Regulation of the Minister of Research, Technology and Higher Education of the Republic of IndonesiaNo. 59 of 2018 article 5 states that "Diplomas are issued by universities accompanied by Academic Transcripts and SKPI". SKPI (CertificateDiploma Companion) is a document that contains information on the achievement of graduate competencies in higher education programs.

Based on this statement, every student of the Muhammadiyah Metro University Accounting Study Program is required to have an SKPI and Professional Certificate when graduating from Higher Education. Where the SKPI prepared for accounting students is a Competency Certificate where one of the competency units is the accounting computer skill test using the

Mind Your Own Business (MYOB) Accounting application. If students pass the competency exam and obtain a competency certificate with very good results, it can be said that the student has understood the knowledge they have learned while in college so it is hoped that the competency certificate can assist in delivering students when they graduate to get a job more easily. Before obtaining the competency certificate, it is to determine that students have understood and mastered the MYOB Accounting application that has been delivered by educators, namely by looking at the MYOB Accounting learning outcomes that can be obtained at the end of the learning process. According to research by [3] the conclusion of MYOB Accounting computer learning achievement is the level of mastery of student competence in terms of cognitive, affective, and psychomotor in computer accounting courses through comprehension test scores (self-perception), GPA, or grades in the form of numbers or letters that obtained by students. When students operate the MYOB Accounting application, they will be taught the skills of presenting financial report results by inputting, processing and journalizing through accounting computerized programs. [3] concludes that MYOB Accounting computer learning achievement is the level of mastery of student competence in terms of cognitive, affective, and psychomotor in computer accounting courses through understanding test scores (self-perception), GPA, or grades in the form of numbers or letters obtained by students. When students operate the MYOB Accounting application, they will be taught the skills of presenting financial report results by inputting, processing and journalizing through accounting computerized programs. [3] concludes that MYOB Accounting computer learning achievement is the level of mastery of student competence in terms of cognitive, affective, and psychomotor in computer accounting courses through understanding test scores (self-perception), GPA, or grades in the form of numbers or letters obtained by students. When students operate the MYOB Accounting application, they will be taught the skills of presenting financial report results by inputting, processing and journalizing through accounting computerized programs.

A student's ability to operate the MYOB application can make it easier for him to make financial reports automatically and these financial reports will be useful for users because they can produce complete, detailed and accurate financial reports. Seeing these conditions, it turns out that technological developments, especially in the field of information and communication, have become a driving force for developments in the field of accounting. Whereas previously companies in making financial reports used manual recording are now starting to transform using computer-based accounting. This transition turns out to be able to provide convenience for users of financial statements in making decisions. Therefore, before students enter the world of work, students are required to have accounting computer skills even though this is considered a bit difficult. Researchers [17] say that not everyone is able to work using accounting software. This problem might occur due to a person's lack of ability to use the application as well as individual responses to dynamic application of accounting software such as accepting or rejecting new things. This obstacle can also be because accounting students usually receive less material about accounting computer applications and more often study accounting using manual recording during lectures. Even though the measure of success related to students' abilities in learning MYOB applications can be seen from student learning outcomes because MYOB learning outcomes can interpret student mastery in understanding material. [17] says that not everyone is able to work using accounting software. This problem might occur due to a person's lack of ability to use the application as well as individual responses to dynamic application of accounting software such as accepting or rejecting new things. This obstacle can also be because accounting students usually receive

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Based on this description, to support students so they can have accounting computer skills, the Accounting Study Program at several tertiary institutions has previously provided introductory accounting courses. According to [25] Understanding of introductory accounting is one of the factors that influence learning outcomes   computer   accountancy.   Introduction   accountancy   including   in prior knowledge of accounting material. In lectures, the basic concepts of accounting are used as prerequisite courseswill be pursued in programming in other accounting courses. This statement is in line with the research of [28] who said that with this introductory accounting knowledge, students can learn the basics used to study other accounting courses including computer accounting so that learning, understanding and improving learning outcomes can facilitate the process of learning computer accounting . So that it can be said that the mastery of introductory accounting has a significant effect on the learning outcomes of the MYOB accounting computer. In contrast to

the results of research by [26] that the introductory value of accounting is negatively related and has no significant effect on the value of the MYOB accounting computer. Whereas in practice, to be able to operate   software accountancy MYOB no Basic knowledge of debit and credit accounting mechanisms is required, such as when recording general journals. MYOB accounting software users only need to enter transaction data on the application menu (form) that is available in MYOB accounting software. So that what users need is knowledge about the accounts (accounts) used in the preparation of balance sheets and income statements.

In addition to an introductory understanding of accounting, according to researcher [22] locus of control has an important and significant impact on learning outcomes in computer applications. Locus of control based on the Rotter approach can be divided into two sources of control, namely internal and external. A person with an internal locus of control believes that the outcome of events is primarily influenced by his or her own behavior and actions. So someone who has an internal locus of control has the belief that the greater his effort in learning, the higher the value obtained. On the other hand, someone with an external locus of control believes that fate or luck determines events in their life, including success or failure. For example, if a student associates his success or failure with destiny, then a bad grade is associated with the teacher's unfair actions or God's will. Students like this usually never want to learn from experience, because they always associate success and failure solely with destiny [1]. So to find out the results of computer accounting learning obtained by students whether they are good or not, research on locus of control can be carried out to find out students' attitudes and self-control in learning computer accounting. because they always associate success and failure solely with destiny [1]. So to find out the results of computer accounting learning obtained by students whether they are good or not, research on locus of control can be carried out to find out students' attitudes and self-control in learning computer accounting. because they always associate success and failure solely with destiny [1]. So to find out the results of computer accounting learning obtained by students whether they are good or not, research on locus of control can be carried out to find out students' attitudes and self-control in learning computer accounting.

In addition to locus of control, student anxiety in operating computers is thought to influence computer accounting learning outcomes. Anxiety in the use of computers is commonly referred to as Computer Anxiety. According to researchers [12] computer anxiety is a person's anxiety when using a computer, where anxiety has its own classification. These symptoms usually appear when students are faced with the use of computer technology in the present and in the future. Based on the author's observations when accompanying accounting students in the practice of using accounting computers with the MYOB application, students often feel worried when operating the application. This usually makes students make mistakes both in inputting and clicking icons when practicing using the MYOB Accounting application. For example, students should input receipt of payment of accounts receivable in the sales journal menu in the receive payment section, but input it in the banking menu in the spend money section. So the impact of this error is that the output of the financial statements shows a situation that is not true.

Based on the results of the pre-survey of 124 respondents, it is known that students who answered the wrong question in point 2 were 81 students with a percentage of 65%. At points 7 and 8 there are high numbers which indicate students often feel worried when using the MYOB Accounting application. In addition, there were 90 students who answered the

question incorrectly at point 9 and 15 students at point 10, so it was known that there were 57% of students who answered incorrectly about understanding MYOB Accounting. Seeing these results can actually affect the quality of financial reports and will have an impact on MYOB Accounting learning outcomes obtained by students. Even though the use of computerized accounting using the MYOB Accounting application is often used in lecture practice and used as one of the accounting competency test units by the National Professional Certification Agency (BNSP). In addition, the use of computer-based accounting is also often used by companies to make financial reports. So, based on the literature and pre-survey results above, the researcher intends to try to examine the title "The Influence of Introductory Understanding of Accounting, Locus of Control and Computer Anxiety on MYOB (Mind Your Own Business) Accounting Learning Outcomes".

2. Literature Review And Hypothesis Development

Understanding introductory accounting is basic material that students must understand because later it will make it easier for students to understand subsequent courses [25]. From this statement it can be seen that if students understand the introductory accounting course students can understand the use of accounting computer applications, because the use of accounting computer applications requires knowledge related to the basics of accounting. This is in line with the results of researchers [28] that "knowledge of introductory accounting has an influence on computer learning outcomes for accounting".

In addition to an introductory understanding of accounting, theories regarding the concept of locus of control are believed to have an impact on student learning outcomes regarding the use of accounting computers. This theory is in line with the results of [28] research (2020) that "locus of control influences accounting computer learning outcomes". In addition to locus of control, student anxiety in using computers can allegedly cause students to make inputting errors so that the output results of financial reports show conditions that are not true and this can affect student learning outcomes in using accounting computers. This is in line with the results of research [16] which revealed that computer anxiety had an effect on computer accounting learning outcomes.

3 Research Methods

The data analysis used is quantitative data analysis which is used to analyze and test the data through calculating the numbers obtained then the researcher draws conclusions from the results obtained and the application used, namely the IBM SPSS Statistics 22 applicationTest the Hypothesis of Multiple Linear Regression Analysis. According to Ghozali (2016) says "multiple regression analysis is a study of the relationship of the dependent variable with one or more independent variables to estimate or predict the average or overall value of the dependent variable based on known data". The calculation is the formula:

$$Y = \alpha + b_1X_1 + b_2X_2 + b_3X_3 + e$$

(1)

Information :

Y = MYOB Learning Outcomes

α = Constant

b = Regression coefficient

X1 = Introductory Understanding of Accounting

X2 = Locus of Control

X3 = Computer Anxiety

4 Results And Discussion

Ghozali (2016)mput forward "AMultiple regression analysis is a test that aims to find out whether there is an effect of the independent variable on the dependent variable". Here are the results:

Table 1. Multiple Linear Regression Test Results

		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	8.200	4.893		1.676	.097
	Pemahaman Pengantar Akuntansi	.242	.062	.350	3.889	.000
	Locus of Control	.229	.109	.186	2.100	.038
	Computer Anxiety	.352	.115	.270	3.050	.003

a. Dependent Variable: Hasil Belajar MYOB
Sumber: Output Data SPSS 22 (2023)

1.   Introductory Understanding of Accounting to MYOB (Mind Your Own Business) Accounting Learning Outcomes

Based on research findings in the t test, it turns out that the value of tcount in understanding introductory accounting is 3.889 and ttable is 1.98260. Seeing this acquisition, it turns out that the tcount > ttable value and the t value shows a positive number and the regression coefficient on understanding of introductory accounting is 0.242. Where the coefficient is positive, indicating that there is a unidirectional relationship between understanding of introductory accounting and MYOB learning outcomes. In addition, in table 20, the results of hypothesis testing show that there is a significant understanding of introductory accounting on MYOB learning outcomes of 0.000. Where the number is < from 0.05 and means that Ho1 is rejected and Ha1 is accepted. From this analysis it can be concluded that understanding of introductory accounting has a positive and significant effect on learning outcomes of MYOB (Mind Your Own Business) Accounting in the 2019 and 2020 Batches of Bachelor of Accounting Study Program students.
Deep research   introductory understanding of accountingcan explain that students are willing to take actions that are believed to generate profits and students can evaluate in order to obtain satisfactory results, so that it is in line with the Theory of Planned Behavior (TPB) from Ajzen (2001) in [11] which explains attitudes toward the behavior). In addition, these

results strongly support research from [28] and [25] who argue that introductory understanding of accounting has an influence on the results of learning computer accounting.

Based on the linkages between previous research, the theory used and the results of this study it can be concluded that understanding of introductory accounting has a positive and significant effect on learning outcomes of MYOB (Mind Your Own Business) Accounting in the 2019 and 2020 batches of Bachelor of Accounting study program students.

2. Locus of Control on MYOB (Mind Your Own Business) Accounting Learning Outcomes

Based on the results in the t test, it has been seen that the tcount locus of control is 2.100 and the ttable is 1.98260. From this acquisition it is known that the value of tcount > ttable and the value of t shows a positive number and the value of the regression coefficient locus of control is 0.229. Where this positive numbered coefficient can be proven that there is a unidirectional relationship between locus of control and MYOB learning outcomes. In addition, it can be seen in table 20. The significant value obtained for locus of control in MYOB learning outcomes is 0.038. Where it is proven that this value is < than 0.05, it means that Ho2 is rejected and Ha2 is accepted. From the description above, it can be concluded that locus of control has a positive and significant effect on the learning outcomes of MYOB (Mind Your Own Business) Accounting in Classes of 2019 and 2020 students of the Bachelor of Accounting study program.

Locus of control research is in line with the Theory of Planned Behavior (TPB), which explains perceived behavior control. In locus of control students have their own beliefs about the actions they take so that they can predict the results of these actions themselves. Students who have a good locus of control can control themselves to study because they believe that the more effort they put into studying, the better the grades they will get. Not only that, these results also support research from [28] which proves that locus of control has an effect on computer learning outcomes in accounting.

Based on the link between previous research, the theory used and the data studied has been proven, namely locus of control has a positive and significant effect on learning outcomes of MYOB (Mind Your Own Business) Accounting in the 2019 and 2020 batches of Bachelor of Accounting study program students.

3 Computer Anxiety on Learning Outcomes of MYOB (Mind Your Own Business) Accounting

Based on research findings in the t test, it can be seen that the tcount value of computer anxiety is 3.050 and the ttable is 1.98260. From these results it is proven that the tcount > ttable and the t value shows a positive number and the regression coefficient of computer anxiety is 0.352. Where the coefficient is positive, meaning that there is a unidirectional relationship between computer anxiety and MYOB learning outcomes. Also seen in table 20. it is proven that the significant value of locus of control on MYOB learning outcomes is 0.003. Where this figure is < than 0.05 so that Ho3 is rejected and Ha3 is accepted. From this analysis it can be proven that the results obtained are that computer anxiety has a positive and significant effect on learning outcomes of MYOB (Mind Your Own Business) Accounting in Classes of 2019 and 2020 students of the Bachelor of Accounting study program.

This research is in accordance with the Technology Acceptance Model (TAM) theory which describes the processes applied by users in operating information technology because students I find using the computer easier to use. The TAM theory is related to computer anxiety because it can explain behavior students in the use of computerized accounting technology such as the MYOB application. Students who have high enthusiasm in using the MYOB application can overcome their anxiety in operating computers. In addition, students will accept or be able to use technology if they feel that technology provides benefits and is easy to apply. Where the results of this study are in accordance with research from [16] and [23] it turns out that computer anxiety has an effect on computer learning outcomes in accounting.

Based on the linkages between previous research, the theory used and the data studied, it can be concluded that computer anxiety has a positive and significant effect on the learning outcomes of MYOB (Mind Your Own Business) Accounting in the 2019 and 2020 batches of Bachelor of Accounting study program students.

4. Understanding of Introduction to Accounting, Locus of Control and Computer Anxiety on Learning Outcomes of MYOB (Mind Your Own Business) Accounting

Based on the results of this study, it has been proven that understanding of introductory accounting, locus of control and computer anxiety influences the learning outcomes of MYOB (Mind Your Own Business) Accounting in class 2019 and 2020 students of the Bachelor of Accounting study program at Muhammadiyah Metro University as evidenced in table 19. It turns out that the scores obtained fcount 27.800 and f table 2.69 which proves the value of fcount > from ftable and has obtained a significant 0.000. Where this significance is < 0.05 then Ho4 is rejected and Ha4 is accepted.

From all the research results, it can be concluded based on the researcher's assumptions that if students have an introductory understanding of accounting and good computer use, it will make it easier for students to input transactions on the MYOB application, because before students input data on the MYOB application, students must first analyze transactions. So that it can be said that students who have a good introductory understanding of accounting can also support good MYOB learning outcomes. In addition, students who are good at managing locus of control on themselves himself in learning has high confidence that if he studies diligently then he will get good results. So it can be said that having good locus of control management can support MYOB learning outcomes for students. Meanwhile, students' anxiety in operating computers can make mistakes in inputting so that the results of these financial reports do not show inappropriate conditions and this will have an impact on student MYOB learning outcomes. So it can be said that student anxiety in computing (computer anxiety) can affect student MYOB learning outcomes. Based on the results of these studiesit has been proven thatTaken together, an introductory understanding of accounting, locus of control and computer anxiety has a positive effect on learning outcomes of MYOB (Mind Your Own Business) Accounting in Classes of 2019 and 2020 students of S1 Accounting study program at   Muhammadiyah   Metro   University"

5 Conclusions

Based on the results and explanation above discussed"understanding of introductory accounting, locus of control and computer anxiety on learning outcomes of MYOB (Mind Your Own Business) Accounting in students of the Bachelor of Accounting Study Program at Muhammadiyah Metro University"conclusions have been obtained:

1. Understanding of introductory accounting has a positive and significant effect on MYOB learning outcomes.
2. Locus of control has a positive and significant effect on MYOB learning outcomes.
3. Computer anxiety has a positive and significant effect on MYOB learning outcomes.
4. Understanding of introductory accounting, locus of control and computer anxiety have a positive effect on MYOB learning outcomes together.

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