

Effectiveness of Using the Accurate Application in Accounting Learning: A Case Study of Students Majoring in Business Administration, Bali State Polytechnic

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Abstract. The development of information technology in the Era of Society 5.0 plays an important role in the progression of the times, from daily life to the educational environment. The magnitude of challenges in the Society 5.0 era necessitates education to adapt to these changes. One of the characteristics of the changes currently occurring is the continuous use of digital technology in the learning process through cyber systems. Continued development necessitates numerous adjustments in materials and teaching methods to avoid falling behind. Ideally, the education sector provides training that is based on responding to industry needs. Apart from that, the curriculum implemented must also provide open access to produce a competitive and productive workforce. In today's world, the inclusion of technological innovation in education is essential. We hope that connecting humans and technology will lead to the creation of new solutions and innovations. This study aims to assess the effectiveness of using technology in accounting education and identify factors that influence its effectiveness. This study utilized a sample of 162 students majoring in administration business, who had acquired their knowledge through Accurate. This research employs a quantitative methodology, gathering data through student questionnaires. We analyze the collected data using SPSS as an analytical tool. This research reveals a positive influence of the effectiveness variable, proxied by ease, understanding, and excellence, on student learning outcomes.

Keywords: Accounting, Accounting Information Systems, Accurate

1 Introduction

To compete on a global scale, superior human resources must be prepared to be able to compete on a global scale. In the current era, the boundaries between humans, machines, and other resources are increasingly converging, thus impacting various sectors of life (Doringin et al., 2020). In this regard, the educational path is the key to preparing human resources to keep up with current developments (Lee, 2018). Education is necessary to adapt to the challenges of the Society 5.0 era. One of the characteristics of the changes currently occurring is the continuous use of digital technology in the learning process through cyber systems (Mahmudah & Putra, 2021). The final stage of the education process is a real challenge in Indonesia. Education aims

to produce graduates who are qualified, competent, professional, and able to meet the demands of the times. All education providers must adapt to current conditions and avoid hindering the utilization of opportunities (Rustantono, 2021).

Ideally, the education sector provides training that is based on responding to industry needs. Apart from that, the curriculum implemented must also provide open access to produce a competitive and productive workforce. The technological innovation factor in education is a necessity because it is needed in this day and age, by connecting humans and technology it is hoped that new solutions and innovations will be created, and human resources will be produced that can compete in the world (Mahmudah & Putra, 2021). In general, accounting is a process of recording, classifying, summarizing, managing, and presenting data, transactions, and events related to finance so that it can be used by interested people easily to understand for decision-making and other purposes (Hasransyah & Asmapane, 2017).

Accounting specifically is a subject that requires an understanding of theoretical concepts and accurate calculations at the same time. The complex theories that students need to master adequately to justify the computational concepts they need to master will require teachers to choose the most appropriate learning media to use in teaching (Aghni, 2018). A computer software program called Accurate handles accounting and financial administration for a range of industries, including manufacturing, services, and commerce. Furthermore, companies that have this software's components installed can precisely record billing cycles (Sinaga, 2023).

To prepare students for the changing demands of the industry, accounting education must effectively use technology in the contemporary digital world (Spraakman et al., 2015). Higher education in accounting can be improved by using accounting software, especially ACCURATE, which is quite well-liked in Indonesia. According to the previous study "Comparative Analysis of Student Perceptions in Using Digital Accounting Applications", the results show students gave Accurate apps a higher ease of use rating than ABSS because of the performance and accessibility (Pradipa et al., 2024).

According to the study "Implementation of the Merchandise Inventory Accounting System in the Sunrise Distro Using Timely Accounting Applications," students were awarded more points for application accessibility accuracy. Additionally, this study discovered that students' performance improved as a result of computerized accounting instruction (Atmoko & Septiana, 2022). Furthermore, inaccurate work leads to the use of less effective software, which further exacerbates students' accounting difficulties, according to a study using the Analysis of Student Learning Difficulties in Computer Accounting Subjects, Accurate Accounting Software Applications, and Economic Education Study Program (Suleman et al., 2024). However, the results of previous studies were inconsistent.

From the previous research above, findings indicate that students' ability to integrate knowledge is critical for using this specific application. Traditionally, students would first become acquainted with the accounting cycle of trading organizations before combining it into the correct application. Student learning outcomes serve as a standard for learning achievement; however, they can also be used to assess student comprehension of information. By comparing learning outcomes, we may determine whether or not a learning approach is properly adopted (Sitompul & Hayati, 2019).

The research on accurate apps in business contexts, particularly in vocational colleges, is still limited. This study was conducted to explore deeper into the efficacy of employing the appropriate application. They intend to close the gap in prior research findings by performing a thorough examination of the application's impact on accounting learning outcomes. This analysis will take into account criteria such as simplicity of use, comprehension of the material, and the application's overall effectiveness. We anticipate that the findings of this study will greatly contribute to the development of a more effective accounting curriculum, improved learning software features, and a better understanding of technology integration in accounting education in Indonesia.

2 Methodology

We conducted this research at the Bali State Polytechnic, situated in Jalan Bukit Jimbaran, South Kuta, Badung, Bali. especially the Department of Business Administration. We conducted this research over six months. This research focuses on the use of the Accurate application in accounting learning among students in the Department of Business Administration's International Business Management study program, with a sample of 162 individuals who have received instruction using the Accurate application. This research utilizes quantitative data, specifically responses from the instrument for each variable. Respondents provided answers to the statements in the research-related questionnaire, which served as the data source. We process the data from the questionnaire through validity and reliability tests, followed by classical assumption tests such as normality, multicollinearity, heteroscedasticity, autocorrelation, and linearity tests. Next, we conducted statistical tests that included multiple linear analysis stages, hypothesis testing, simultaneous testing, and coefficient of determination testing.

3 Result and Discussion

3.1 Result

Validity Test Results. In this study, data analysis began with a series of validity and reliability tests to confirm that the measurement devices utilized were valid and consistent. We carried out extensive validity testing on variables X1, X2, X3, and Y to determine the correctness of each questionnaire item in measuring the relevant construct. The following table shows the results of the validity test:

Table 1. Validity test result

No	Variable	Item questionnaire	Pearson correlation	Sig.	Remarks
1	Convenience	X1.1	0.744	0.000	Valid
		X1.2	0.866	0.000	Valid
		X1.3	0.856	0.000	Valid
2	Understanding	X2.1	0.875	0.000	Valid
		X2.2	0.868	0.000	Valid
		X2.3	0.894	0.000	Valid
3	Excellence	X3.1	0.830	0.000	Valid
		X3.2	0.858	0.000	Valid
		X3.3	0.887	0.000	Valid
4	Learning outcomes	Y1	0.897	0.000	Valid
		Y2	0.861	0.000	Valid
		Y3	0.907	0.000	Valid

The data validity test results in Table 1 confirm that all indicators used in each research variable, namely Ease, Understanding, Excellence, and Learning Outcomes, obtained a Pearson coefficient correlation value above the requirements of 0.30 with a significance value of 0.000 (< 0.05). The findings confirm the validity of the research data, which was gathered by the distribution of questionnaires, indicating its ability to measure the intended variables.

Reliability Test Result. The reliability test criteria are that the Cronchbanch alpha value is between 0.42 and 0.60, indicating that it is quite reliable, and the Cronchbanch alpha value between 0.61 and 0.80 shows that it is dependable. The following table illustrates the reliability test results:

Table 2. Reliability test result

No	Variable	Cronbach's Alpha	Remarks
1	Convenience	0.763	Reliable
2	Understanding	0.852	Reliable
3	Excellence	0.813	Reliable
4	Learning outcomes	0.866	Reliable

The data reliability test results in Table 2 show that all variables utilized in this study, namely convenience, understanding, excellence, and learning outcomes, had Cronbach's Alpha values greater than 0.60 and greater than 0.80, indicating high reliability. In other words, the results validate the trustworthiness of the research data,

which was gathered by questionnaire distribution, indicating its consistency and high level of dependability.

Partial Test (t Test). The t-statistical test demonstrates how one independent variable affects the variation of a dependent variable. The t-test determines whether the t-count value surpasses the t-table and the sig value is less than 0.05, resulting in the acceptance of the study hypothesis. In contrast, if the t-count value exceeds the t-table with a significance level greater than 0.05, we reject the hypothesis.

Table 3. t-Test result coefficients

Model		Unstandardized coefficient		Standardized coefficient			Collinearity statistic	
		B	Std. error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	-.244	.268		-.912	.363		
	Convenience	.336	.080	.294	4.194	.000	.528	1.895
	Understanding	.294	.093	.244	3.160	.002	.437	2.287
	Excellence	.383	.092	.331	4.152	.000	.408	2.449

Table 3 shows the results of the partial t-statistical test performed using SPSS.

1. First, we discovered that the convenience variable (X1) had a considerable influence on the learning outcome variable (Y). Table 5.3 shows a calculated t-value of 4.194 ($>$ t-table 1.985) and a significance level of 0.000 (sig. $<$ 0.05).
2. Second, we discovered that the Understanding variable (X2) had a significant impact on the learning outcome (Y). Table 5.3 shows a calculated t-value of 3.160 ($>$ t-table 1.985) with a significance level of 0.000 (sig. $<$ 0.05).
3. Third, we discovered that the excellence variable (X3) has a strong influence on the learning outcome variable (Y). Table 5.3 shows a calculated t-value of 4.152 ($>$ t-table 1.985) with a significance level of 0.000 (sig. $<$ 0.05).

Simultant Test (f-Test). We carry out this simultaneous F test by comparing the significance value, or calculated F value, to the F value in the Table 1. If the significance level is less than 0.05 and the f count surpasses the f table, the hypothesis is accepted, suggesting that the independent variable influences the dependent variable concurrently. The table below shows the F test outcomes.

Table1 4. f- test result ANOVA^a

Model		Sum of squares	df	Mean square	f	Sig.
1	Regression	52.416	3	17.472	75.527	.000 ^b
	Residual	36.551	158	.231		
	Total	88.966	161			

a. Dependent Variable: Learning outcomes

b. Predictors: (Constant), Convenience, Understanding, Excellence

The F-test results in Table 5.4 reveal that the computed F-value was 75.527, which is greater than the F-table requirement of 2.70. The obtained significance value is 0.000

(≤ 0.05). The acquired data suggest the existence of a strong contemporaneous link. Thus, it can be argued that convenience, understanding, and excellence have all had a favorable and significant impact on learning outcome variables.

Coefficient of Determination (R^2). The coefficient of determination (adjusted R^2) is a number that indicates how many independent variables contribute to explaining how the independent variable impacts the dependent variable. Because the link between the independent and dependent variables is closer, the model is deemed adequate when the coefficient value is near to one. The coefficient of determination ranges from 0 to 1. The following table shows the results of the coefficient of determination test using the R square value:

Table 5. R^2 Test result model summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.768 ^a	.589	.581	.48097

a. Predictors: (Constant), Convenience, Understanding, Excellence

b. Dependent Variable: Learning outcomes

Table 5 the coefficient of determination test results show an R-squared (R^2) value of 0.589. These findings indicate that the independent variables of ease, understanding, and perfection may explain or predict the learning outcome variable with 58.9% accuracy. These findings indicate that other factors not considered in this study can explain 41.1% of the variation in learning outcome variables.

3.2 Discussion

How convenient access to accurate apps affects student learning outcomes. This study offers the first hypothesis, which states that students' learning results improve from simple access to accurate applications. The data analysis results from the distribution of questionnaires show that ease of access has a considerable and beneficial influence on student learning outcomes. A multiple linear regression test revealed that the independent variable, ease of access, had a positive regression coefficient of 0.336, a t-count value of 4.194 ($> t$ -table 1.985), and a significance value of 0.000 (< 0.05). As a result, we can confirm the veracity of the initial hypothesis. Statistically.

Understanding accurate applications has a huge impact on student learning results. This study suggests the second hypothesis, which states that comprehending accurate applications improves student learning results. The data analysis results collected from the distribution of questionnaires show that comprehending accurate applications has a large and favorable impact on student learning outcomes. A multiple linear regression test revealed that the independent variable, ease of access, had a positive regression coefficient of 0.294, a t-count value of 3.160 ($> t$ -table 1.985), and

a significance value of 0.000 (< 0.05). As a result, we can confirm the veracity of the second hypothesis. Statistically.

The benefits of exact applications influence students' learning outcomes. This study provides the first hypothesis, which states that the benefits of exact applications improve student learning results. The data analysis results collected through the distribution of questionnaires show that excellence has a favorable and significant impact on student learning outcomes. A multiple linear regression test revealed that the independent variable, ease of access, had a positive regression coefficient of 0.383, a t-count value of 4.152 ($> t$ -table 1.985), and a significance value of 0.000 (< 0.05). As a result, we can confirm the veracity of the initial hypothesis. Statistically.

4 Conclusion

Based on the results of the research analysis and the discussion in the previous chapter, several key conclusions can be drawn from this study. First, ease of access has a positive and significant effect on student learning outcomes, indicating that the easier it is for students to access available applications, the better their learning outcomes will be. Second, understanding the material also has a positive and significant effect on learning outcomes, which implies that the better students comprehend the material, the more favorable their learning outcomes become. Third, the excellence of the applications used plays a crucial role in improving learning outcomes. This suggests that the more advantages an application offers, the higher the student learning outcomes will be. These conclusions not only summarize the research findings but also validate the alignment between the initial expectations outlined in the introduction and the findings presented in the results and discussion. Furthermore, this section provides opportunities to enhance the research by proposing future avenues for investigation.

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