



# The Influence of Basic Accounting Course on Computerized Accounting Course with Self-Efficacy as a Moderating Variable

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## ABSTRACT

This research was conducted to examine the effect of basic accounting subject mastery on accounting computer subject mastery with self-efficacy as a moderating variable. The population in this study were students of the Accounting Department, Politeknik Negeri Ujung Pandang, Indonesia. The sample in this study amounted to 97 respondents. This research data is primary data obtained through the results of a questionnaire using Google Form and secondary data in the form of respondent's basic accounting values and the accounting computer value. The data analysis technique used is the Structural Equation Model with the SmartPLS®4 as the analysis tool. The results of the research show that (1) basic accounting subject mastery influences accounting computers subject mastery and (2) self-efficacy is unable to strengthen the influence of basic accounting on accounting computers. subject mastery. The novelty of this research is the use of self-efficacy as a moderating variable. The implications of this research are expected to provide information to institutions regarding the importance of basic accounting foundations for students because it will impact their ability to use accounting software which will be useful for their work readiness.



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## INTRODUCTION

Vocational university is a form of higher education institution that focus on mastering

certain applied skills. In Indonesian context, the education levels in vocational colleges are Diploma 3 (D3) and Diploma 4 (D4). Based on

the Indonesian National Qualifications Framework (*KKNI*), D3 is in qualification V, namely technician qualifications and D4 is in qualification VI, namely expert qualifications.

One of the competency units required by the Indonesian National Work Competency Standards (*SKKNJ*) to qualify as an Intermediate Accounting Technician and Expert Accounting Technician. These are the ability to use accounting computer applications. Thus, accounting computer courses become courses that must be taken by D3 and D4 students majoring in accounting.

Generally, the application that is used by students in this accounting computer course is MYOB (Make Your Own Business) Accounting. According to Setyaningsih et al., (2023), the more students understand introductory accounting courses, the easier it will be to analyse transactions that will be entered into the MYOB Accounting program. Thus, the results of this transaction will have an impact on the output of financial statements and MYOB learning outcomes.

Furthermore, accounting consists of three main activities, namely identifying transactions, recording and communicating an economic event in a business to interested parties (Kieso et al., 2016). These activities are applied to MYOB to make it easier for users to produce financial statements, on the condition that students are able to identify transactions in order to determine which transactions are entered in which modules, and to ensure that the transaction journals generated by MYOB are correct so that the resulting financial statements are reliable financial statements.

A significant challenge that students face is their inability to correctly identify transactions, which results in the generation of an inaccurate journal in MYOB. Additionally, students encounter difficulties in setting account links, tax codes, and understanding the error messages that appear in the dialog box when they make mistakes in operating MYOB. This hinders their ability to identify the necessary steps to correct these errors. This is evidenced by Tahu et al. (2022), which indicates that one of the factors influencing difficulties in learning MYOB Accounting is the difficulty in operating a computer and inputting transactions.

Cognitive social theory developed by Bandura (1997) states that not only behavior alone affects learning, but also social environmental

factors and cognitive factors. The cognitive factor in question is the belief in the ability to achieve the expected results. This is known as self-efficacy. Furthermore, Bandura, (1997) also states that Self-efficacy is a person's belief in his ability to organize and carry out a series of actions needed to complete a particular task. A person's success in achieving his goals is influenced by his belief in himself to be able to achieve goals, complete all tasks, and be able to face all the challenges that exist. This is known as self-efficacy.

Students who are confident in their accounting abilities and have a good grasp of the basics are well-equipped to take on accounting software like MYOB. While having a solid understanding of accounting is essential, it's also important to have the organizational skills and motivation to complete the tasks assigned. This will ensure that students can achieve their full potential and benefit from the course.

A study was conducted by Wardiningsih (2023), Meisak & Feranika (2023), Shobriyyah & Listiadi (2022), and Syamsiar & Listiadi (2022), investigate the effect of mastery of basic accounting on mastery of accounting computers. There are also other findings indicated that the mastery of basic accounting has an effect on the mastery of accounting computers (Aryadi & Rochmawati, 2021; Nurcahyanty & Rochmawati, 2021; Nurdiyanti & Rochmawati, 2021; Sartika & Wahjudi, 2020). However, the results of this study differ from those of a previous study (Meirina, 2017), which states that the mastery of basic accounting has no effect on the mastery of accounting computers.

A further study investigated the impact of basic accounting grades on accounting computer learning outcomes (Aryadi & Rochmawati, 2021). This study employed motivation as a moderating variable, suggesting that it would enhance the effect of basic accounting grades on accounting computer learning outcomes. However, the results indicated that motivation was unable to strengthen the effect of basic accounting grades on computer accounting learning outcomes.

Previous studies yielded disparate results, and the use of motivation variables as moderating variables was also unsuccessful in reinforcing the impact of fundamental accounting knowledge on accounting computer knowledge. Consequently, this study replaced the moderat-

ing variable with self-efficacy. Prior research by Destya Rohmah & Susilowibowo (2023) indicates that self-efficacy exerts a positive and significant influence on the mastery of accounting computers. This is consistent with the findings of Gunawan et al. (2017), which indicate that self-efficacy exerts an influence on student academic success. Additionally, research on self-efficacy is also presented by Syandianingrum & Wahjudi (2021), which demonstrates that self-efficacy can act as a moderator between accounting productive training courses and practical experience in terms of work readiness.

Based on the description above, this researchers is conducted with the title "The Effect of Basic Accounting Mastery on Computer Accounting Mastery with Self-Efficacy as a Moderating Variable".

## RESEARCH METHOD

This research is conducted within the Accounting Department, Ujung Pandang State Polytechnic, Indonesia. The population of this study is second year of students from both the D3 Accounting and D4 Managerial Accounting Study Programs. Furthermore, the sample of this study was selected using the purposive sampling technique, which is a sampling technique that involves setting specific criteria.

The criteria for this study were students who had completed and passed the Basic Accounting and Computer Accounting courses. The research sample consisted of 97 individuals. In multivariate research, the sample size should be greater than 10 times the number of variables used (Sekaran & Bougie, 2017). The number of variables in this study is three, consisting of two independent variables, one dependent variable, and one moderating variable ( $\geq 10 \times 3 = > 30$ ). Based on these calculations, the minimum sample size is 30. It can be concluded that the research sample is sufficient.

This study employs both primary and secondary data sources. Primary data is obtained directly from respondents through the administration of questionnaires. Secondary data, on the other hand, is previously existing data that is then collected and utilized for research purposes. This research employs quantitative data. The quantitative data is presented in the form of scores for the answer choices provided by respondents to the statements in the questionnaire. A 5-point Likert scale is utilized to meas-

ure moderating variables. The score for each answer choice is as follows: 1 = strongly disagree, 2 = disagree, 3 = neutral, 4 = agree, and 5 = strongly agree. Additionally, quantitative data regarding the mastery of basic accounting and computer accounting is obtained from students' final grades for each of these courses.

This study employs a quantitative methodology, utilizing Partial Least Squares (PLS) for hypothesis testing. According to Hair et al. (2019), PLS analysis is a multivariate technique that simultaneously estimates the influence between variables, with the objective of studying prediction, exploration, or development of structural models. This study develops a structural model incorporating a self-efficacy variable as a moderating variable. It is hypothesized that self-efficacy moderates the effect of mastery of basic accounting on students' mastery of accounting computers. The framework employed in this study is:

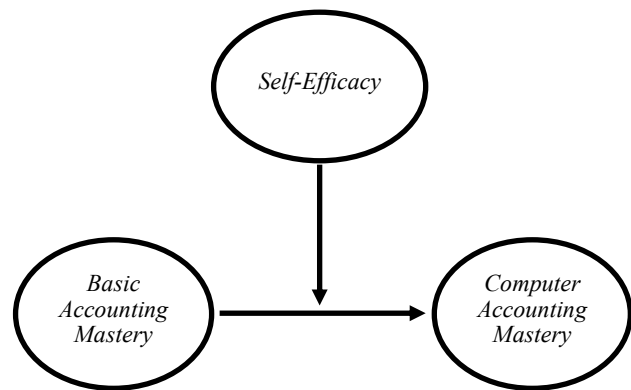


Figure 1

## RESULTS AND DISCUSSION

This study employs both primary and secondary data sources. Primary data was gathered through the administration of questionnaires to respondents via Google Forms. The respondents were students at Ujung Pandang State Polytechnic, Department of Accounting, comprising both students enrolled in the D3 Accounting program and students enrolled in the D4 Managerial Accounting program. The sampling technique employed was purposive sampling, a technique that involves the use of specific criteria. The criteria for inclusion in this study were as follows: (1) students must have completed and passed the introductory accounting courses, and (2) students must have completed and passed the introductory accounting computer courses. The secondary data were obtained from the grades of the introductory accounting

and accounting computer courses, which were adjusted to reflect the respondents who completed the questionnaire. The total sample size in this study was 97 respondents. This sample size is sufficient for data processing using SmartPLS® 4, as the bootstrapping process in SmartPLS does not require a minimum number of samples (Muhson, 2022). The characteristics of the respondents are presented [Table 1](#).

[Table 1](#) shows the demographic data of 97 respondents. Of the 97 respondents, there were more female respondents than male respondents, namely 88 people or 78% and only 21 male respondents or 22%. This is because the number of female students in the accounting department is indeed more than men. Based on the study program, the number of respondents from D3 Accounting students was 41% or 40 students and D4 Managerial Accounting was 59% or 57 students.

This research uses SmartPLS®4 in conducting tests. The testing stage using SmartPLS begins with the outer model testing stage, in the form of testing the validity and reliability of indicators and constructs. This test aims to specify the relationship between latent variables and their indicators (Muhson, 2022). The tests carried out in the outer model, namely the indicator loading factor must be  $> 0.7$ , the construct AVE  $> 0.5$ , the square root of the AVE must be  $>$  from the correlation between constructs, Cronbach alpha  $> 0.7$ , and composite reliability  $> 0.7$ . In this study, the cell-efficacy variable has good reliability because the Cronbach alpha value  $> 0.7$  and composite reliability  $> 0.7$ , which is worth 0.890 and 0.861 respectively. The self-efficacy variable also has good validity because the AVE value  $> 0.5$ , which is worth 0.720. Then for the correlation between constructs assessed by the AVE root, the results show that the model has good discriminant validity because the AVE

**Table 1 Demography Data**

Gender	Amount	Percentage
Female	76	78%
Male	21	22%
Amount	97	100%
Program	Amount	Percentage
D3 Accountancy	40	41%
D4 Managerial Acc	57	59%
Total	97	100%

Source: Questionnaire Data Tabulation

root value  $>$  correlation coefficient. The next test is outer loadings. Data is declared valid if the outer loadings value is  $> 0.7$ . The results of validity testing in this study indicate that all indicators are valid because the outer loadings value is  $> 0.7$ . So it can be concluded that the indicators used are strongly correlated in explaining self-efficacy. The validity of self-efficacy indicators is presented in [Table 2](#):

The subsequent test is designed to assess the model's predictive capacity. This test is intended to evaluate the model's strength and ability to predict future outcomes (Muhson, 2022). If the SRMR value is less than 0.10, it can be concluded that the model is fit for purpose and demonstrates a high level of predictive strength. In this study, the SRMR value is 0.058, which is below the 0.10 threshold, indicating that the model is fit for use.

The final test is the structural model evaluation. The initial test is conducted by testing multicollinearity. This test is designed to ascertain that there is no multicollinearity between variables as measured by the Inner VIF (Variance Inflated Factors). If the Inner VIF value is less than 5, it can be concluded that there is no multicollinearity between variables. The multicollinearity testing in this study indicates that there is no multicollinearity between variables, as evidenced by the Inner VIF value being less than 5.

**Table 2 Result of Self-Efficacy Validity Result**

Indicators	Outer Loadings	Description
Indicator 1	0,908	Valid
Indicator 2	0,835	Valid
Indicator 3	0,870	Valid
Indicator 4	0,776	Valid

Source: Data Analyzed SmartPLS 4.0

**Tabel 3 Multicollinearity Test Results**

Variabel	Inner VIF
Basic Accounting mastery-> Computer Accounting mastery	1,021
Self-Efficacy->Computer Accounting mastery	1.022
Self-Efficacy x Basic Accounting mastery -> Computer Accounting mastery	1,028

Source: Data Analyzed SmartPLS 4.0`

The subsequent test is hypothesis testing between variables, whereby the t-statistic and p-value are employed. If the t-statistic is greater than 1.96, or the p-value of the test results is less than 0.05, then there is a significant influence between variables with a confidence level of 95%. The results of this study indicate that the Basic Accounting mastery variable has a significant effect on Computer Accounting mastery, as evidenced by a t-statistic value of 5.180 and a p-value of 0.000. The path coefficient of Basic Accounting mastery on Computer Accounting is 0.433, indicating that a change in Basic Accounting mastery will significantly impact Computer Accounting mastery.

Testing for the moderating variable self-efficacy indicates that this variable is capable of enhancing the impact of mastery of Basic Accounting on mastery of Computer Accounting, with a path coefficient of 0.010. This suggests that the variable exerts a positive influence. Nevertheless, the effect is not statistically significant due to the t-statistic value being below 1.96 and the p-value exceeding 0.05. It can be concluded that self-efficacy does not moderate the relationship between mastery of basic accounting and mastery of accounting computers.

The results of the data analysis indicate that the Basic Accounting Mastery variable affects the Mastery of Computer Accounting by students. This implies that prior to enrolling in the Accounting Computer course, students must first demonstrate proficiency in Basic Accounting. Given that students who have mastered manual-based accounting will find it easier to comprehend the application-based accounting work process. This is because the Basic Accounting course teaches about the ac-

counting cycle, which begins with identifying transactions, journals, posting to the ledger, creating a balance sheet, making adjusting journals, and culminates in the preparation of a complete financial report. In addition to an understanding of the cycle itself, the course also provides an understanding of how to journalize a transaction correctly in accordance with the accounting method required by the company's accounting policy. These two elements are of paramount importance in the utilisation of MYOB Accounting, as the MYOB application necessitates that students journal transactions correctly. Subsequent to this, MYOB will process the transaction into a financial report. Consequently, if students are unable to journal correctly, the journals processed by the MYOB Accounting application will result in the generation of unreliable financial statements.

This study also demonstrates that the moderating variable self-efficacy is unable to enhance the impact of mastery of fundamental accounting principles on students' proficiency in accounting software. One of the contributing factors is the lack of task completion. Despite students' incomplete submissions, they are still awarded a grade. Similarly, when students submit completed assignments but submit them late, the assignments are still accepted but receive a reduction in value. Another factor is motivation and hard work. Students who lack motivation and are lacking in confidence in their ability to complete the assigned tasks may work on the task together with their classmates until the task can still be completed.

This study complements research conducted by Aryadi and Rochmawati (2021). Where the results of this study state that motivation is unable to strengthen the effect of basic accounting grades on accounting computer learning outcomes. This study complements it by finding that self-efficacy is also unable to moderate the effect of basic accounting mastery on accounting computer mastery.

## CONCLUSION

The results of this study indicate that (1) mastery of basic accounting is associated with mastery of accounting computers, and (2) self-efficacy does not enhance the relationship between mastery of basic accounting and mastery of accounting computers.

**Tabel 4 Hypothesis Test Results**

	<i>Coefficient</i>	<i>t-statistic</i>	<i>p-value</i>
Peng. Ak. Dasar->Peng. Kompak	0,433	5,013	0,000
<i>Self-Efficacy</i> x Peng. Ak. Dasar -> Peng. Kompak	0,010	0,114	0,910

Source: result analysis SmartPLS 4.0

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