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The Influence of Basic Accounting Course, Introduction to Information Technology and English on Accounting Computer Skill

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ABSTRACT

This study aims to determine the determinants that affect the ability of accounting students in the Computer Accounting course. The determinants are the basic accounting courses, Introduction to Information Technology, and English. This research method is a type of quantitative research that takes a saturated sample at the score of 618 accounting students who have taken computer accounting courses and is processed using Microsoft Excel data analysis tools. The results show that the scores obtained by students in the Basic Accounting, Introduction to Information Technology, and English courses have a positive and significant effect on the grades or abilities in the Computer Accounting course.



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INTRODUCTION

Along with the era of digitalization and modernization, it has a positive impact on technology. Technology is experiencing rapid development and has become a fundamental need in

human life today. The technology is in the form of information, so it is known as information technology, so this is what the business world needs today. The presence and advancement of information technology have entered the realm

of all aspects of human life, from business to education. These technological advances provide convenience in all these aspects. One form of technological progress is characterized by the use of computers in various aspects of human life. This also applies in the world of education in general and in the business world, especially accounting technicians owned by companies. The relationship between the world of education and the world of business cannot be separated from each other. Industries need human resources who are proficient in using computers. Both in the production process and financial reporting. The role of information technology in computerized accounting information systems has a significant influence. With information technology, the accounting process is easier and faster because manual work can be replaced by computers (Meirina and Septiano, 2017).

Human resources needed by the industrial world, especially in the field of Accounting, are those who have good basic accounting skills and are proficient in using computers with Accounting software. In this process, universities need to prepare a curriculum that follows technological developments. One of the efforts made by universities in Indonesia is that in the curriculum there are courses that intersect directly with information technology. Universities in Indonesia are not only universities but there are also polytechnic universities called Vocational Colleges. The output of Vocational college students is indeed prepared to be ready to enter the world of work, so that companies that accept graduates do not need considerable effort to provide training to their employees because students from Vocational colleges have been equipped with adequate theory and practice so that they are ready to work. (Utomo, 2021)

The form of provision obtained by students of Vocational colleges, especially Polytechnics majoring in Accounting, is the provision of manual accounting skills but also the provision of the ability to operate Accounting computers in the form of Accounting software including MYOB, Zahir and Database Systems in addition to Excel Windows spreadsheets. In recent decades, computer education has become very important in the development of accounting science education. The development of technology, especially information systems, has penetrated all sciences, including accounting science, which is better known as accounting in-

formation systems. Accounting information systems require the individual's ability to understand computer accounting, but what is used in the accounting curriculum is MYOB.

Mind Your Own Business (MYOB) is the most popular computer-based accounting program. The commands and functions provided by this software greatly support the preparation of complete financial reports including balance sheets, capital changes, changes in profit and loss, and inventory management reports. Students' expertise, especially in using and mastering accounting software, is likely to have its own added value in facing the world of work that requires someone not to stutter in technology. (Safitri and Setiyani, 2016). The MYOB accounting computer learning results are values in the form of scores that are recognized as a sign of success in learning activities, which are marked by the realization of changes, knowledge, skills, and scores obtained from the results of the MYOB learning test. As a measure of learning outcomes, the study uses the results obtained from the MYOB Manufacturing Accounting Computer value which states that the results are influenced by several factors (Shobriyyah and Listiadi, 2022).

Based on the results of some of these studies, it shows that the ability of Accounting students to understand and be proficient in Computer Accounting courses and courses related to Information Technology is influenced by many factors. In this study, the courses of Basic Accounting, Introduction to Information Technology and English are taken as factors that can affect the ability in the Computer Accounting course. Understanding the introduction to accounting is one of the influencing factors on the learning outcomes of computer accounting. Introduction to accounting is included in the initial knowledge of accounting material. (Shobriyyah and Listiadi, 2022). Because in making decisions on the results of the information obtained from the MYOB system, further analysis is still needed before making a decision. In accordance with the statement that accounting information is very helpful in making a decision (Sitorus, 2017). Knowledge of the basics of accounting is generally given to students when taking introductory accounting courses. (Sudarto and Juliardi, 2016).

The Introduction to Information Technology course can also have an influence on students' ability to understand and be proficient in

the Computer Accounting course, the Introduction to Information Technology course contains material on the basic introduction to computers and the use of technology in supporting Accounting work. Computer knowledge is a person's understanding of computer components and the ability to operate them and complete tasks using computers (Wulandari and Rohayati, 2015).

As for English courses, it is indeed needed in terms of preparing English communication for Accounting students in the world of work in the future. In addition, all MYOB software features in English. So that the English skills of students are needed to make it easier for students to understand the MYOB quickly. The absence of an Indonesian-language MYOB accounting program is likely to affect the student learning process. The problem that often occurs is that when students operate this program and then experience problems or errors in operation, often the error message given by MYOB cannot be understood by students because the message is written in English. This is triggered by students' poor ability in English proficiency so that it makes it difficult to identify the account name and commands in the software (Sudarto and Juliardi, 2016).

The results of the research conducted by Latifah et al.(2020) stated that the accounting scientific variable had a positive and significant effect on readiness to face the challenges of the industrial revolution era 4.0, the English variable showed that it had a positive and significant effect on readiness to face the challenges of the industrial revolution era 4.0, and the information technology variable showed that it had a positive and significant effect on readiness to face the challenges of the industrial revolution era 4.0 and the results obtained partially on This research is a scientific variable of accounting, English and information technology shows that it has a positive and significant effect on readiness to face the challenges of the Industrial Revolution 4.0 era. (Latifah, Junaidi and Sari, 2020)

Based on previous studies, this study aims to determine the determinants that affect the results of Accounting computer skills of Accounting students at the Ujung Pantai State Polytechnic Vocational College. The determinants are Basic Accounting, Introduction to Information Technology and English courses. The Department of Accounting at the Ujung Pandang State

Polytechnic prepares its students to be able to operate accounting computer applications so that they can increase their chances of getting a job after completing their studies. Computer accounting courses are presented in the second semester. The first semester presents courses that can support operating accounting computers, namely basic accounting, introduction to information technology, and English.

However, some students sometimes get unsatisfactory grades (D or E) so they have to repeat the following year or take a short semester. The percentage of students who obtained D and E grades in the 2020/2021 batch was 2.93% and 3.35%, the percentage had decreased in the 2021/2022 batch of students to 2.05% and 0%. The improvement is considered the result of the curriculum revision from the 2017 curriculum to the 2021 curriculum. However, it increased again in students of the 2022/2023 batch to 2.61% and 1.30%. A D grade is a value with an upper threshold of 49 on a scale of 100, meaning that students who get D or E grades only absorb no more than 50% of the material.

The curriculum at the Accounting Department of the Ujung Pandang State Polytechnic has been designed in such a way that courses at the higher semester level have been supported by courses in the previous semester. Three courses designed to support the ability to operate accounting computers are basic accounting, introduction to information technology, and general English. Even in the same semester as the presentation of accounting courses, business English courses are also taught. Several previous studies have concluded that basic accounting skills can affect the acquisition of computer accounting scores, as well as technology skills/ understanding and English.

RESEARCH METHOD

This type of research is quantitative research. The sampling technique used in this study uses saturated sampling. The sample is used by taking the entire population in order to obtain generalizable results. The population used in this study uses secondary data in the form of learning outcomes of students majoring in accounting at the Ujung Pandang State Polytechnic class of 2021, 2022, and 2023, both students of the D3 Accounting and D4 Managerial

Accounting study programs. The selection of students from the class of 2021 is because the starting batch uses the 2021 curriculum. The

value of the Computer Accounting course is the value when the student studies in the second semester. The grades of the Basic Accounting, Introduction to Information Technology and English courses are the grades/learning outcomes in the second semester. The number of samples was 618 students.

The variables studied in this study consist of dependent variables, namely the value of Computer Accounting and the independent variables are the value of the Basic Accounting course, Introduction to Information Technology and the value of English. The analysis technique of this research test is using Microsoft Excel data analysis tools. Based on the research background on the research gap, this article empirically tests the following hypotheses:

- H₁:**Basic Accounting Course Affects Computer Accounting Course
- H₂:**Introduction to Information Technology Course has an effect on the Computer Accounting course
- H₃:**English courses affect Computer Accounting courses

RESULTS AND DISCUSSIONS

The data of this study has been carried out a classical assumption test which is a statistical requirement and has been declared to meet in the linear regression analysis. The classic assumption test includes testing normality, multicollinearity and heteroscedasticity and shows that no problems occur. The test results in table 1.

Based on the results of table 1, it shows that the determinants in this study are other dominant factors that can influence because when the course only describes 11.6%, it means that there are still 88.4% of other factors that affect it. The hypothesis test can be seen in Table

Based on the results of table 2, it shows that hypothesis 1 is supported. The results show that the Basic Accounting course has a positive and significant effect on the Computer Accounting course. Likewise, hypothesis 2 is supported. The results of hypothesis 2 state that there is a positive and significant influence of the Introduction to Information Technology course on the Computer Accounting course. Hypothesis 3 was declared supported, the results showed that the English course had a positive and significant effect on the Computer Accounting course.

Table 1 Summary Output

<i>Regression Statistics</i>	
Multiple R	0,347
R Square	0,120
Adjusted R Square	0,116
Standard Error	9,939
Observations	618

Source: Data processed (2025)

Table 2 Result

ANOVA						<i>Significance</i>			
	<i>df</i>	<i>SS</i>	<i>MS</i>	<i>F</i>	<i>F</i>				
Regression	3	8283,051	2761,017	27,949	0,000				
Residual	614	60655,470	98,787						
Total	617	68938,521							

	<i>Coefficients</i>	<i>Standard Error</i>	<i>t Stat</i>	<i>P-value</i>	<i>Lower 95%</i>	<i>Upper 95%</i>	<i>Lower 95,0%</i>	<i>Upper 95,0%</i>
Intercept	33,876	4,722	7,175	0,000	24,604	43,148	24,604	43,148
Ak. Dasar	0,234	0,042	5,617	0,000	0,152	0,316	0,152	0,316
PTI	0,235	0,044	5,339	0,000	0,148	0,321	0,148	0,321
B. Ing	0,078	0,043	1,821	0,069	-0,006	0,162	-0,006	0,162

Source: Data processed (2025)

Basic Accounting and Computer Accounting Courses

The development of science and information technology today is so rapid that it brings a new paradigm in the order of every life, be it management, business, education and other communities. In the corporate world, technological advances require employees and prospective employees to have increased skills and expertise to support their performance in order to achieve the company's business goals. The current development of information technology shows that the use of accounting informatics has advantages for companies and should be needed by companies or local governments in running their businesses. Many things affect a person's behavior in using a computer. A very dominant factor can be seen is the basic understanding of accounting. Understanding the basics of accounting can be used as a foundation that a person uses when facing a computer directly. If someone does not have a basic understanding of accounting, it will be very difficult to be able to apply accounting software. With a basic understanding of accounting, it is hoped that all students can easily complete the assigned tasks so as to minimize the risk of mistakes in the use of accounting software. (Ardiantari, Yuniasih and Padnyawati, 2023)

Introduction to Information Technology and Computer Accounting

Research on the importance of specific accounting knowledge and skills is lacking. There is a gap between the weight given to knowledge and skills in the curriculum and those given in actual practice. Technology skills are important for accountants (Kearns et al., 2014). Modern science and information technology are developing so rapidly that it has given birth to a new paradigm in every aspect of life, including business, education, management, and other aspects of society. As technology advances in the business sector, employees and prospective employees need to have more skills and knowledge to support their performance and help the organization achieve its goals. The advancement of information technology in recent years has shown the superiority of accounting informatics that should be mandated by the business world or local governments in carrying out their operations. A person's behavior in utilizing a computer is influenced by many factors.

English and Computer Accounting Courses

The absence of an Indonesian-language MYOB accounting program is likely to affect the student learning process. The problem that often occurs is that when students operate this program and then experience problems or errors in operation, often the error message given by MYOB cannot be understood by students because the message is written in English. This is triggered by students' poor ability in English proficiency (Sudarto and Juliardi, 2016). Based on the results of this study, it shows results that support the results of previous research which states that the English language ability of Accounting students has a significant influence on the development or achievement in the form of Proficiency in the Computer Accounting course.

CONCLUSION

Based on the results of the research obtained, it can be concluded that the achievements and abilities of Accounting students of the Ujung Pandang State Polytechnic are influenced by the ability of students in the Basic Accounting courses, Introduction to Information Technology and English proficiency. Students who study basic accounting learn about balance sheets, income statements, ledgers, and diaries. Knowledge of basic accounting is essential when using accounting software that automates the procedure, such as MYOB, SAP, or Accurate. It is hoped that in the future this research will be carried out by conducting a perceptual test through a questionnaire on student perception of the courses that are the variables in this study.

This research can be considered by study programs in compiling the curriculum so that the ability of Accounting students can be improved to become graduates who are ready to use in the world of work. As well as being able to use the results of computer data processing in decision-making

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