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Factors Influencing Learning Outcomes in MYOB Accounting Computer Subject: A Study of Grade XI Accounting Students

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ABSTRACT

Purpose: *This research aims to determine the partial influence of basic accounting knowledge, learning motivation, and computer knowledge on student learning outcomes in the MYOB Accounting Computer course. The study is important to identify key factors that support practical accounting skills and student readiness for the workforce.* ***Methodology:*** *A quantitative approach was applied using multiple linear regression analysis. The study employed a total sampling technique involving 133 Grade XI accounting students at a private vocational high school in Surabaya during the 2023/2024 academic year. Data were collected through documentation of MYOB course grades and questionnaires measuring the independent variables.* ***Results:*** *The analysis showed that basic accounting knowledge and learning motivation significantly influenced learning outcomes, while computer knowledge did not have a significant effect.* ***Findings:*** *The research highlights that foundational knowledge and intrinsic motivation are critical for students to succeed in applied accounting software learning.* ***Novelty:*** *This study offers a novel contribution by empirically examining the influence of cognitive factors such as basic accounting understanding, affective factors such as learning motivation, and technical factors such as computer knowledge on MYOB learning outcomes in a vocational school context. Unlike most previous studies that focus on higher education or isolate variables, this research provides a more integrated analysis relevant to the practical needs of vocational accounting education.* ***Originality:*** *The study reveals that computer knowledge alone does not ensure successful learning outcomes without the support of conceptual understanding and motivation, underlining the importance of integrated learning strategies.* ***Conclusion:*** *Enhancing basic accounting understanding and motivation is essential to improving MYOB learning outcomes.* ***Type of Paper:*** *Quantitative research paper.*

INTRODUCTION

Human resource excellence can be achieved through quality education. According to Undang-Undang (UU) Nomor 20 Tahun 2003 Tentang Sistem Pendidikan Nasional , the goal of national education is to optimally develop students' potential, shape strong character, and build a noble national civilization to realize a smart and dignified society. In Indonesia, this objective is reflected in the learning process within educational institutions, where quality graduates are prepared to compete in the job market based on their respective fields. Specifically, Articel 15 of the

same law emphasizes that vocational education has a strategic role in preparing students' work competencies aligned with the needs of specific industrial sectors.

In this regard, accounting education in vocational schools aims to teach students how to apply basic accounting principles using information systems. The learning process is designed to equip students for the evolving needs of the workforce, where accounting practices are increasingly reliant on technology. According to Putri et al. (2024), the integration of information technology in accounting education helps students grasp materials more effectively and prepares them for future employment. Yuliantoro & Renaldo (2020) also highlight that companies tend to prefer candidates proficient in accounting software, as such skills allow for faster adaptation to technology-based systems. This reflects the growing demand across sectors for graduates with strong technological competencies. Accounting software developments have simplified previously manual processes, increasing efficiency and accuracy (Suryanovianti et al., 2023). One such tool is MYOB (Mind Your Own Business) Accounting, a financial management application designed to streamline transaction recording and support the creation of timely and structured financial reports Lubis et al. (2021).

This trend is not only seen in Indonesia but also globally, where the integration of accounting software in education has significantly enhanced pedagogical effectiveness, particularly in bridging theoretical concepts with real world application (Shashanka et al., 2025). The use of software tools like MYOB in classroom settings enables students to engage more actively with accounting practices by simulating actual business transactions, which in turn improves conceptual understanding and retention. In addition, such integration promotes self-directed learning, technical fluency, and familiarity with industry relevant systems skills that are increasingly essential in today's job market. Likewise, Thottoli et al. (2024) emphasize the need to reduce the gap between academic instruction and professional practice by introducing students early to practical accounting technologies. They argue that accounting software proficiency is no longer a complementary skill but a core competency demanded by employers. Embedding software-based activities into vocational accounting curricula not only enhances students' operational readiness but also helps build confidence in executing complex financial tasks independently. In line with this, international perspectives advocate for a broader educational framework that includes technological, analytical, and soft skills to support holistic student development (Soldevilla et al., 2025). Such an approach ensures that graduates are not only equipped with software capabilities, but are also able to think critically, collaborate in teams, and adapt to evolving digital environments. This aligns well with the current transformation of the accounting profession, which demands both technical competence and the ability to navigate dynamic workplace contexts.

Education success can be evaluated based on the achievement of national educational goals and the effectiveness of the learning process in delivering optimal learning outcomes. Yulihanita & Bahtiar (2023) define accounting computer learning outcomes as the capabilities students acquire after studying accounting software, determined by their accounting comprehension and computer operation skills. Putri et al. (2021) note that these skills aim to enhance student competence and quality, enabling them to apply their knowledge to real-world situations. Disriani & Habibi (2023) emphasize that learning outcomes serve as a benchmark for evaluating educational goals, where high performance indicates strong knowledge mastery and effective instruction. Preliminary research conducted at a private vocational high school in Surabaya revealed that although 73.68% of Grade XI accounting students met the minimum passing criteria (KKM = 75), 100% of 80 surveyed students still required assistance from teachers or peers to operate MYOB, and 63% felt their learning was insufficient for workplace application. These findings suggest that academic achievement does not fully translate into practical software competency, pointing to the need for enhanced MYOB instruction to ensure students are not only academically competent but also workforce-ready.

A solid foundation in accounting principles is essential in using MYOB effectively, as the software's functions are based on fundamental accounting concepts. Matapere & Nugroho (2020) state that basic accounting knowledge equips students with the understanding necessary to identify

and correct data entry errors. Motivation to learn also plays a crucial role in shaping learning behavior and outcomes. Purnomo et al. (2024) define learning motivation as the internal drive that encourages students to use effective cognitive strategies, thereby improving comprehension and classroom engagement. When students are highly motivated, they are more likely to participate actively and pursue learning goals (Rahman, 2024). Another key factor is computer knowledge, which refers to the ability to use hardware and software effectively for academic purposes (Haris et al., 2024). A lack of computer knowledge can hinder students' learning and skill development. Khoriyah & Sugiyem (2021) found that students with poor computer skills struggled to access digital content and complete computer-based tasks.

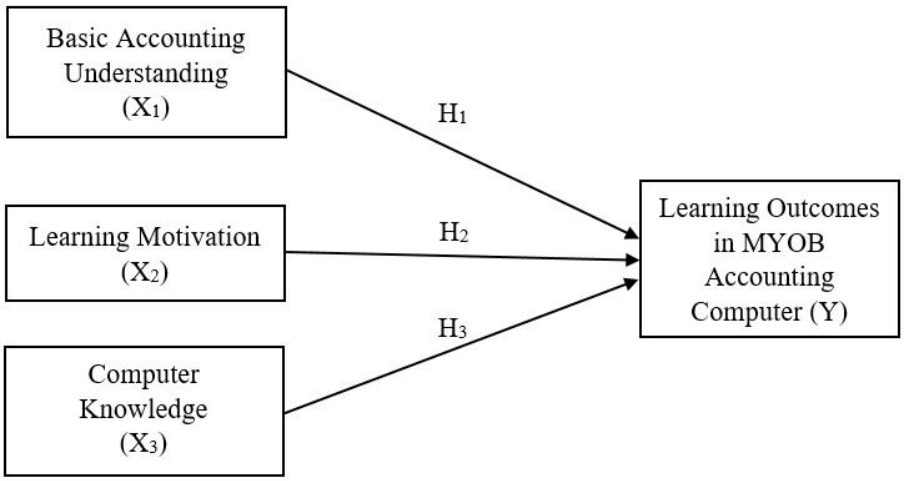
Based on the above background, this study aims to determine and analyze the influence of basic accounting knowledge, learning motivation, and computer knowledge on the learning outcomes of the MYOB Accounting Computer subject, either partially or individually, among Grade XI Accounting students at a private vocational high school in Surabaya during the 2023/2024 academic year.

The relevance of these variables is further supported by the Technology Acceptance Model (TAM) and the Theory of Planned Behavior (TPB). According to Wicaksono (2022) TAM explains that an individual's intention to use technology is influenced by perceived usefulness and perceived ease of use. In the context of vocational accounting education, students who have strong basic accounting knowledge and adequate computer skills are more likely to perceive MYOB as useful and easy to operate, thereby increasing their intention to engage with the software. Meanwhile, TPB emphasizes that behavior is shaped by three factors: attitude toward the behavior, subjective norms, and perceived behavioral control. Students' motivation to learn, in this case, reflects their attitude and perceived control over their learning behavior. These two theories together provide a strong foundation to explain how internal and technical factors contribute to learning outcomes, especially in a technology-driven environment like accounting software learning.

By examining these three variables, the study seeks to identify which factors most significantly contribute to students' academic performance in a technology-based accounting environment. The results are expected to provide valuable insights for educators, curriculum developers, and vocational school administrators in designing more effective instructional strategies that not only emphasize theoretical knowledge, but also enhance students' readiness to meet the demands of the professional world. Furthermore, this research contributes to the growing body of literature on accounting education by highlighting the relevance of both cognitive and technological competencies in shaping student outcomes in digital accounting systems such as MYOB.

To illustrate the relationships among the variables examined, a conceptual framework is developed to describe the influence of basic accounting knowledge, learning motivation, and computer knowledge on the learning outcomes of MYOB Accounting Computer subject.

Figure 1. Research Framework



Source: Processed by the researcher, 2025

Based on the research framework above, the following hypotheses are proposed:
H1: A significant and positive relationship exists between basic accounting understanding and the learning outcomes in MYOB Accounting Computer subject.
H2: A significant and positive relationship exists between learning motivation and the learning outcomes in MYOB Accounting Computer subject.
H3: A significant and positive relationship exists between computer knowledge and the learning outcomes in MYOB Accounting Computer subject.

METHOD

This study employed a quantitative research design. The quantitative method emphasizes statistical analysis with the primary objective of testing hypotheses and describing research findings (Sugiyono, 2022). The research includes three independent variables: basic accounting knowledge (X_1), learning motivation (X_2), and computer knowledge (X_3), with the dependent variable being the learning outcomes of MYOB accounting software (Y).

The sampling technique used was non-probability sampling with a total sampling approach. Total sampling, also referred to as a census, is a technique where all members of the population are included as respondents (Sugiyono, 2022). Therefore, the study involved 133 Grade XI Accounting students at a private vocational high school in Surabaya during the 2023/2024 academic year. The data sources consisted of documented MYOB course grades as the dependent variable and a questionnaire employing a five-point Likert scale to assess the independent variables.

Hypothesis testing was conducted using SPSS version 30 through multiple linear regression analysis. This method was chosen to evaluate the influence of each independent variable on the dependent variable. Individual testing was carried out using the t-test to determine the significance of each independent variable's effect. Additionally, the coefficient of determination (R^2) was utilized to measure how well the independent variables collectively explain the variance in the dependent variable.

RESULTS AND DISCUSSION

RESULTS

Normality Test Results

Table 1. Normality Test Results

Type	N	Sig.
One-Sample Kolmogorov-Smirnov Test	133	0,200

Source: SPSS 30 Output, 2025

The obtained significance value of 0.200 exceeds the minimum threshold of 0.05, indicating that the distribution of the residuals is statistically normal. The fulfillment of the normality assumption provides a strong foundation for the validity of the multiple linear regression model used. This is crucial to ensure that the estimated parameters remain valid and can be accurately interpreted.

Multicollinearity Test Results

Table 2. Multicollinearity Test Results

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
Basic Accounting Understanding	0,268	3,728
Learning Motivation	0,468	2,139
Computer Knowledge	0,245	4,083

Source: SPSS 30 Output, 2025

The test results for all independent variables show Tolerance values above 0.10 and VIF values below 10. Therefore, the data indicate that the regression model is free from multicollinearity issues and meets the classical assumptions of multiple linear regression analysis, making it appropriate for use in research. The absence of multicollinearity implies that each independent variable contributes unique information to the dependent variable without data redundancy, thereby preserving the validity of the analysis.

Heteroscedasticity Test Results

Table 3. Heteroscedasticity Test Results

Model	t	Sig.
(Constant)	0,286	0,776
Basic Accounting Understanding	1,252	0,213
Learning Motivation	0,506	0,614
Computer Knowledge	-0,332	0,740

Source: SPSS 30 Output, 2025

Since all independent variables have significance values greater than 0.05, this finding indicates that the regression model is free from heteroscedasticity problems. In other words, the distribution of residuals at each level of prediction is constant and does not exhibit a specific pattern. This suggests that the error variance is homogeneous, which is one of the key assumptions in classical linear regression. When this assumption is met, the model estimation results become more reliable, and the interpretation of regression coefficients can be made more accurately and objectively.

Multiple Linear Regression Analysis Results

Table 4. Multiple Linear Regression Analysis Results

Model	B	Std. Error	t	Sig.
(Constant)	53,200	2,264	23,500	<0,001
Basic Accounting Understanding	0,339	0,110	3,084	0,003
Learning Motivation	0,162	0,069	2,331	0,021
Computer Knowledge	0,219	0,117	1,878	0,063

Source: SPSS 30 Output, 2025

From the conducted multiple linear regression, the following equation represents the relationship among the variables:

$$\mathbf{Y = 53.200 + 0.339X_1 + 0.162X_2 + 0.219X_3 + e}$$

This equation can be interpreted as follows: the constant value of 53.200 represents the predicted score of learning outcomes in MYOB Accounting Software when all independent variables—Basic Accounting Understanding (X_1), Learning Motivation (X_2), and Computer Knowledge (X_3)—are equal to zero. The regression coefficient for X_1 is 0.339, meaning that a one-unit increase in Basic Accounting Understanding, assuming other variables are held constant, contributes to a 0.339 increase in learning outcomes. The significance value of 0.003 indicates that this effect is statistically significant.

Next, the coefficient for X_2 is 0.162, implying that each one-unit increase in Learning Motivation contributes to a 0.162 increase in learning outcomes, with a significance value of 0.021, which is also statistically significant. Meanwhile, X_3 has a coefficient of 0.219, indicating a positive influence on learning outcomes. However, its significance value of 0.063 shows that this effect is not statistically significant.

t-Test Results

Table 5. t-Test Results

Model	B	Std. Error	t	Sig.
(Constant)	53,200	2,264	23,500	<0,001
Basic Accounting Understanding	0,339	0,110	3,084	0,003
Learning Motivation	0,162	0,069	2,331	0,021
Computer Knowledge	0,219	0,117	1,878	0,063

Source: SPSS 30 Output, 2025

The partial test results show that the variable Basic Accounting Understanding (X_1) has a significant effect on the Learning Outcomes of MYOB Accounting Software (Y), as indicated by a significance value of 0.003, which is below the 0.05 threshold, and a t-value of 3.084. This supports the acceptance of the first hypothesis (H1), which states that Basic Accounting Understanding significantly influences students' learning outcomes. Furthermore, the variable Learning Motivation (X_2) is also proven to have a significant effect on the dependent variable, with a significance value of 0.021 (< 0.05) and a t-value of 2.331, thus confirming the acceptance of the second hypothesis (H2). In contrast, the variable Computer Knowledge (X_3) shows a significance value of 0.063, which exceeds the 0.05 threshold, and a t-value of 1.878. Therefore, it does not have a statistically significant effect on MYOB learning outcomes, leading to the rejection of the third hypothesis (H3).

Coefficient of Determination Test Results

Table 6. Coefficient of Determination Test

Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	0.729	0.531	0.520	4.433

Source: SPSS 30 Output, 2025

The data show an R Square value of 0.531, indicating that 53.1% of the variance in the dependent variable Learning Outcomes of MYOB Accounting Software can be explained by the independent variables: Basic Accounting Understanding (X_1), Learning Motivation (X_2), and Computer Knowledge (X_3). The remaining 46.9% is explained by other factors outside the scope of this research model.

DISCUSSION

The Influence of Basic Accounting Understanding on Learning Outcomes in MYOB Accounting Software

Basic Accounting Understanding has a significant influence on learning outcomes in MYOB Accounting Software, thereby confirming the first hypothesis (H1). This result highlights the importance of mastering fundamental accounting concepts—ranging from journalizing to the preparation of financial statements—as a prerequisite for effectively operating the MYOB application, which mirrors the structure of a manual accounting system. Students with a solid conceptual understanding of accounting are better equipped to process transactions, interpret reports, and navigate software features with greater accuracy. Within the framework of the Technology Acceptance Model (TAM), this indicates that users who perceive the system as compatible with their existing knowledge are more likely to accept and utilize it efficiently. Meanwhile, the Theory of Planned Behavior (TPB) supports the notion that behavioral intention to use technology is stronger when it aligns with the user's competence and perceived control. Thus, conceptual readiness enhances both the confidence and performance of students in using accounting technology. These findings are consistent with the research of Wardiningsih (2023) and Setiyaningsih et al (2023), who assert that a strong foundation in accounting plays a critical role in supporting effective learning outcomes when applying computerized accounting systems.

The Influence of Learning Motivation on Learning Outcomes in MYOB Accounting Software

Learning Motivation has a significant influence on the learning outcomes in MYOB Accounting Software, and thus, the second hypothesis (H2) is accepted. This result suggests that students with high levels of motivation whether driven by internal interest or external encouragement tend to engage more actively and consistently in the learning process. The presence of strong motivation encourages them to explore the MYOB software in depth, showing greater persistence and willingness to overcome technical challenges. According to the Theory of Planned Behavior (TPB), motivated individuals are more likely to exhibit positive behavioral intentions, while the Technology Acceptance Model (TAM) supports the idea that motivated users are more inclined to perceive a system as useful and to make an effort to use it effectively. Therefore, motivation acts as a catalyst that transforms intention into actual usage, which in turn contributes to better learning outcomes. This is in line with studies by Refiyana et al. (2023) and Shobriyyah & Listiadi (2022), who both concluded that learning motivation is a key determinant of success in technology based accounting education.

The Influence of Computer Knowledge on Learning Outcomes in MYOB Accounting Software

Computer Knowledge does not significantly affect the learning outcomes in MYOB Accounting Software, as indicated by a significance value of 0.063, which exceeds the 0.05 threshold.

Consequently, the third hypothesis (H3) is rejected. This finding implies that general computer literacy—such as basic operations or familiarity with digital tools—is not sufficient to improve learning outcomes in specialized accounting software like MYOB. The Technology Acceptance Model (TAM) highlights the role of perceived ease of use and usefulness, but when students already possess basic computer skills, these factors may no longer be distinguishing elements that drive successful learning. In this context, the lack of significance could be attributed to the uniformity of computer skills among students, making other factors—such as conceptual understanding and motivation—more dominant. From the TPB perspective, mere capability does not translate into behavior unless supported by strong intention and contextual factors. This aligns with the research of Rahmah & Rochmawati (2023), who found that basic computer skills alone do not guarantee improved outcomes in specialized applications, underscoring the need for more contextualized and integrated learning approaches.

CONCLUSION

Based on the results of data analysis, it was revealed that basic accounting knowledge contributes significantly to students' learning outcomes in the MYOB Accounting Computer subject. This finding suggests that a strong foundation in fundamental accounting concepts such as journalizing, posting, and preparing financial statements equips students with the essential framework needed to navigate and operate accounting software like MYOB, which mirrors the logic of manual accounting systems. In addition, learning motivation also shows a meaningful positive influence in supporting students' success in understanding and mastering the subject matter. Motivated students tend to demonstrate higher levels of engagement, persistence, and initiative during the learning process, which in turn enhances their ability to comprehend complex features of the software. On the other hand, computer knowledge was not found to have a significant effect on learning outcomes, indicating that general computer-operating skills are not the primary determinant of academic success in this context. This suggests that while basic digital competence may support the technical side of software use, it is not sufficient by itself without conceptual understanding of accounting principles. Therefore, it can be concluded that strengthening conceptual understanding of accounting and enhancing students' motivation play a more crucial role in achieving academic success than general technical computer skills. These results underscore the importance of curriculum design that prioritizes both subject-matter depth and learner engagement over mere familiarity with digital tools.

Based on the findings of this study, it is recommended that schools and educators continue to enhance students' understanding of basic accounting concepts through more applicable and easily comprehensible teaching methods. Implementing communicative approaches, providing constructive feedback, and fostering an engaging learning environment are believed to significantly improve students' motivation, thereby optimizing learning outcomes in the MYOB Accounting Computer subject. For the students themselves, active engagement in the learning process is essential, particularly in strengthening conceptual understanding and maintaining learning motivation. Awareness of the importance of mastering both accounting principles and software applications is a crucial foundation for vocational students who are expected to enter the professional world upon graduation. For future researchers, it is advisable to expand this study by incorporating more diverse indicators to measure computer knowledge, as this variable did not show a significant effect on learning outcomes in the current research. Future studies may also benefit from involving samples from various schools or regions to enhance the generalizability of the findings. Additionally, incorporating other relevant variables such as interest in learning technology, frequency of using accounting software in practice, or access to digital learning resources could provide a more comprehensive understanding of the factors that influence students' learning outcomes in the context of MYOB Accounting Computer instruction.

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