

ACCOUNTING STUDENTS' INTEREST IN USING ACCOUNTING SOFTWARE IN THE LEARNING PROCESS (STUDY ON ACCOUNTING DEPARTMENT STUDENTS OF KUPANG STATE POLYTECHNIC)

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ABSTRACT

Accounting transformation in the digital era is required to utilize technology in accounting processes such as bookkeeping, data entry and closing. Data management in the accounting process is a complex and monotonous management of large amounts of power, so an automation process is needed. Accounting today requires real time information and integrated reports. Therefore, the existence of accounting software will help in the accounting process. Facing these developments in the 4.0 era, education managers must improve and prepare competent graduates such as resources who are able to work using technology. One of the efforts made is to use accounting computer courses in every lecture process. So this research will assess the factors that influence accounting students' interest in using accounting software in the learning process. The variables used are computer disquiet, computer attitude and computer self-efficacy. The research sample was students who had taken computer accounting courses and to collect data, researchers used a questionnaire. The results of the research show that computer disquiet and computer self-efficacy influence students' interest in using accounting software, while computer attitude does not influence students' interest in using accounting software..

Keywords: *Computer Disquiet, Computer Attitude, Computer Self-efficacy, Software Akuntansi.*

JEL Classification: A30, B40, Z00

INTRODUCTION

The Industry 4.0 revolution has had a huge impact on industry, economics, social society, business processes and education. This situation requires that all activities that occur must use technology. One of the professions that is required to keep up with technological developments is the accounting profession. Accountants must also be strategic, including mastering soft skills, including interpersonal skills and internal personal skills, business understanding and technical skills, to be able to answer the challenges of this digital era. Therefore, to produce competent accountants, education providers need to improve so that their graduates can keep up with the times. One effort is to use computer accounting courses in the accounting learning process by using the latest applications or software that are easy for students to understand. However, the learning process for computer

accounting courses has not been able to run optimally due to the demographics of students coming from outside the city and infrastructure that does not yet support it, especially information technology.

Aspects that influence a person's interest in using a system, such as computer disquiet, computer attitude, computer self-efficacy, facilitative conditioning. According to Saadé (2009) computer disquiet is a degree of personal anxiety related to the use of technological tools, especially computers, so that it affects a person's skills. Usually this is because individuals who are not familiar with technology feel something new. This includes learning software on computers. Computer attitude is an individual's behavior towards computers because of the benefits obtained from using the computer itself. Computer attitude shows how a person reacts or views computer technology based on their likes and dislikes towards it. Computer Self-'Efficacy according to Compeau and Higgins (1995) is defined as an assessment of an individual's ability and expertise to perform tasks related to information technology. According to Venkatesh (2003), user comfort conditions are the level of individual confidence that the infrastructure and other technical issues related to the use of technology are available and support the individual. Based on the background above, the author wants to study *Computer Disquiet, computer attitude, dan Computer Self - Efficacy*.

METHOD

The population used in this research were students majoring in accounting at the Kupang State Polytechnic. This research will carry out sampling using sample judgment according to the following provisions:

- 1) Students from D3 and D4 study programs.
- 2) Students have mastered the Computer Accounting course.
- 3) Obtain a minimum BC Accounting Computer score.

This type of research is quantitative research. The data used in this research was collected by distributing questionnaires. Questionnaires were distributed to accounting students to obtain information related to variables of interest in using accounting software, computer disquiet, computer attitude, computer self-efficacy and conditions that facilitate users. The Computer Disquiet variable is measured by indicators of fear and anticipation, the computer attitude variable is measured by optimism, pessimism and intimidation. The computer self-efficacy variable is measured by magnitude, strength and general ability. Meanwhile, the variable interest in using accounting software is measured by the desire to use it, always trying to use it, and the sustainability of use in the future. Students will fill out a questionnaire in which there are statements that will be assessed using a Likert scale with the following scores:

- 1 = Strongly Disagree
- 2 = Disagree
- 3 = Agree
- 4 = Strongly Agree

After processing the data obtained from the questionnaire, it will be continued by carrying out statistical tests. The statistical tests carried out are descriptive statistical tests, classical assumption tests, validity tests, regression tests and hypothesis tests.

The regression equation used in this research is as follows:

$$Y = \alpha + \beta X_1 + \beta X_2 + \beta X_3 + e$$

Ket :

Y = Student Interests

X₁ = *Computer Disquiet*

X₂ = *Computer Attitude*

X₃ = *Computer Self Efficacy*

α = constant

β = regression coefficient

e = error

RESULTS AND DISCUSSION

Computer Disquiet influence on students' interest in using accounting software

The test results show that hypothesis 1 (one) is accepted. This means that Computer Disquiet can increase students' interest in using accounting software. Computer Disquiet is an individual's worried attitude which is divided into two dimensions, namely fear and anticipation. This is also proven by descriptive statistical testing, although students are anxious about using accounting software, but this does not make students afraid to study accounting software. Therefore, it can be concluded that although students tend to experience anxiety when using accounting software, students still have an interest in learning or using it. The results of this research are in line with research conducted by Amarudin and Sumartini (2021) which states that computer anxiety can increase students' interest in using accounting software

Computer Attitude influences students' interest in using accounting software

The test results show that hypothesis 2 (two) is rejected. Computer attitude is individual behavior related to personal reactions when using the computer itself. The indicators of this variable are optimism, pessimism and intimidation. This shows that students are not intimidated in using accounting software. The results of this research mean that students tend to disagree that accounting software does not help or makes human work easier. The results show that respondents agree to use or utilize accounting software in carrying out their work. The results of this research are in line with research conducted by Fiddin and Adrian (2022) which states that computer attitude is an individual's behavior towards computers so that if the student's computer attitude level is high or low will not affect accounting students' interest in using accounting software.

Computer Self -'Efficacy influences students' interest in using accounting software

The test results show that hypothesis 3 (three) is accepted. Computer Self-'Efficacy is an assessment of a person's computer competence and skills to work in information technology related jobs. The better the individual's professional abilities and knowledge, the greater the interest in using accounting software. Conversely, if the individual's professional abilities and knowledge are lacking, this will influence the individual's interest in using existing accounting software. The results of this research mean that students have an interest in using accounting software either by having the skills and professional knowledge they have or using

a guide to make it easier to do it. The results of this research are in line with research conducted by Fiddin and Adrian (2022) which states that the use of accounting software is related to information technology, if an individual's CSE is high it will directly increase interest in using accounting software itself

CONCLUSION

The research results prove that Computer Disquiet influences students' interest in using accounting software. Students have anxiety in operating accounting software but students still have an interest in mastering it. This is supported by developments in industry 4.0 where humans are required to master technology in doing their work.

The results of research related to computer attitude provide the meaning that students tend to disagree that accounting software does not help or makes human work easier. The results show that respondents agree to use or utilize accounting software in carrying out their work.

This is supported by technological developments that are growing rapidly and helping human work. Currently, accountants' bookkeeping is assisted by the existence of accounting software, making the accountant's work easier.

The results of research related to Computer Self-Efficacy provide the meaning that students have an interest in using accounting software either by having the skills and professional knowledge they have or using a guide to make it easier to do it. This shows that apart from the accounting software skills they already have, students still need guidance in their work that uses accounting software.

A limitation of the research is that this research only uses 3 (three) independent variables, where these three variables only influence 33.2% of students' interest in using accounting software, while 66.8% is influenced by other variables outside this research. Therefore, for further research it is necessary to add other variables such as conditions that facilitate students in using accounting software.

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