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The Influence of Basic Accounting Knowledge and Computer Operation Skills on Accounting Software Proficiency

Era Elfrida Sinaga[1], Vebry M. Lumban Gaol[2], Hendrik E. S Samosir[3]

[1,2,3] Department of Accounting, Faculty of Economics and Business, Universitas HKBP Nommensen, Medan, Indonesia. Email: elfrida.sinaga@student.uhn.ac.id[1], vebry.lumbangaol@uhn.ac.id[2], hendrik.2007.hs@gmail.com[3]

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ABSTRACT
This study aims to determine the effect of basic accounting understanding and computer operation on the accounting computer skills of Faculty of Economics and Business students majoring in accounting at Universitas HKBP Nommensen in 2023. Accounting computer skills are one of the important competencies that accounting graduates must have to compete in the technology-based workforce. This type of research employs a quantitative approach with an associative design. Data was collected through questionnaires and analyzed using SPSS software version 25. The sample was selected purposively from students who had taken basic accounting and accounting computer courses. The findings revealed that understanding basic accounting had no substantial impact on accounting computer skills, whereas computer operation did. Both greatly affect accounting computer abilities, with a combined contribution of 58.2%. These findings support the need to improve technical competencies in the accounting education curriculum.

Keywords: Basic Accounting Understanding, Computer Operation, Accounting Computer Skills.

I. Introduction

In the digital era, the rapid development of computer technology has significantly transformed the way accounting processes are conducted. Computerized accounting systems are designed to streamline accounting tasks, enhance data accuracy, and increase efficiency. However, their effective utilization requires a strong foundation in information technology and computer literacy. Individuals lacking these competencies often resist adopting such systems, citing past failures or discomfort with digital tools. This resistance can hinder organizational adaptation to technological advancements and diminish the strategic value of accounting systems in today's competitive environment. The integration of computer proficiency in accounting education has become increasingly essential, especially as the business world transitions to fully digital operations. Most accounting processes—from journal entries to financial reporting—are now executed through digital platforms. As such, individuals equipped with

strong computer skills can leverage technology to boost productivity and minimize human error in financial records. According to Antasari and Sukartha (2015), technological development compels organizations to modernize their governance systems, particularly through adopting integrated information systems that support sustainable growth and operational excellence. While the core principles of computerized accounting mirror those of manual accounting, the tools and methods used differ significantly. In a manual system, data processing often involves tedious, error-prone tasks using paper-based or typewriter methods. In contrast, accounting software automates these procedures, thereby reducing repetitive work. However, many businesses still struggle to fully harness the benefits of computerized accounting due to inadequate human resources or a lack of team member training. As Kasmir (2016) states, increasing information demands call for a reliable system that simplifies all aspects of financial reporting, thereby making digital accounting systems a necessity rather than an option.

The shift from manual to digital systems has been embraced by numerous organizations, particularly for its efficiency in handling large volumes of data. Salim (2021) emphasizes that the precision and reliability of financial reports are critical in assessing an organization's performance and informing future decision-making. Consequently, companies are increasingly adopting accounting software to manage their finances more efficiently, save time and resources, and reduce the likelihood of human error. In today's fast-paced business environment, using computers in accounting is not merely a technological upgrade but a strategic move that enhances organizational competitiveness. From a managerial perspective, companies must continuously innovate by upgrading their technology infrastructure. This innovation ensures adaptability, improved business processes, and the ability to remain competitive in a rapidly evolving marketplace (Hesam, 2017). The rise of advanced technologies—such as artificial intelligence, cloud computing, big data, and the Internet of Things—demands that professional accountants stay relevant by enhancing their digital competencies. As the Indonesian Institute of Accountants (IAI, 2019) outlines, professional accountants must undergo continuous education and training to master essential skills, including the ability to operate accounting software effectively.

Accounting software, in general, is designed to facilitate accountants in recording transactions and generating financial statements, including accounts payable, receivable, sales, and purchase records. According to Hutauruk (2017) and Fatmawati (2015), accounting software automates many routine tasks, increasing efficiency and reducing the risk of errors. Among the various software tools available—such as MYOB, Zahir, Accurate, and Microsoft Excel—Accurate Accounting Software stands out as a popular choice in Indonesian educational institutions. It is tailored to meet the needs of small and medium enterprises, offering features aligned with Indonesia's financial reporting standards (PSAK) and supporting users with an accessible and comprehensive interface (Fajar Bara Dewa, 2024).

Accurate Accounting Software provides integrated features that cover business operations such as inventory management, taxation, sales, purchases, and cash flow monitoring. Its user-friendly interface allows even students with minimal background in accounting to navigate the system efficiently. The software automates most financial recording processes, saving time and effort while ensuring data accuracy. These advantages highlight the importance of mastering such software for academic success and future employability in accounting (Fajar Bara Dewa, 2024). Despite its relevance, however, using accounting software effectively depends on two fundamental skills: a solid understanding of basic accounting principles and computer operation skills.

Several studies have demonstrated that students' performance in computerized accounting is significantly influenced by their grasp of accounting fundamentals and computer literacy. Nurjanah and

Hakim (2019) highlight that insufficient knowledge in either area often hampers students' ability to adapt to accounting software. Therefore, computer knowledge and the ability to operate accounting applications are critical factors for success in this field. According to Meirina and Septiano (2017), the growing demand for computer-based accounting competence has led educators to integrate computers across multiple accounting courses, helping students develop relevant skills that will increase their value in the job market. Nonetheless, the successful implementation of computerized accounting education still depends on students' attitudes and willingness to use the technology. While computer usage has become integral to accounting education, some students remain reluctant or indifferent toward its application. This reluctance may stem from unfamiliarity, low self-efficacy, or previous negative experiences. These behavioral factors underscore the need for institutions to reinforce foundational competencies and foster positive learning environments. Given this context, it is necessary to examine how students' understanding of basic accounting and computer operations affects their proficiency in using accounting software.

Therefore, this study aims to analyze the influence of basic accounting understanding and computer operation skills on students' proficiency in computerized accounting, specifically among accounting students at Universitas HKBP Nommensen. By investigating these relationships, the research contributes to developing more effective accounting curricula and training programs, aligning educational outcomes with the demands of the digital workforce. The following sections of this article include a literature review, research methodology, empirical findings, discussion, and concluding remarks.

II. Literature Review and Hypothesis Development

2.1. Accounting

Accounting is a systematic process of recording, classifying, summarizing, and reporting financial transactions. According to Sastroatmodjo and Purnairawan (2021), accounting refers to the systematic and chronological recording, classification, and summarization of financial transactions, presented in financial statements for decision-making purposes. Sujarweni (2019) describes accounting as a process beginning with documented transactions, which are journalized, posted to ledgers, compiled into worksheets, and transformed into financial reports. Harrison et al. (2017) define accounting as an information system that measures business activity, processes the resulting data into reports, and communicates those results to decision-makers. Similarly, Nur (2020) frames accounting as recording and summarizing financial events in monetary terms using specific procedures. Kieso et al. (2016) outline three core accounting activities: identifying, recording, and communicating economic events to interested users. Grady (2017) adds that accounting functions as a structured, original, and reliable process of classifying, analyzing, and interpreting all economic activities within an organization. Sugiri and Riyono (2018) emphasize accounting as a service activity that provides quantitative information, particularly financial information. Meanwhile, Sumarsan (2015) asserts that accounting is the art of gathering, classifying, recording, and reporting financial transactions into useful financial statements. Yadiati and Wahyudi (2017) reiterate that accounting is an information system that involves three key steps: identifying economic events, recording them chronologically in monetary units, and communicating the results through financial reports to stakeholders. The accounting process includes constructive tasks—such as classification, summarization, and documentation—and analytical tasks,

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such as interpreting and evaluating the information generated. These processes ensure that financial data is valid, accurate, and relevant for decision-making. Accounting can be understood as the collection, processing, and reporting of financial information to facilitate business analysis and informed decisions.

The main objective of accounting is to provide timely, reliable, and relevant financial information to stakeholders for decision-making (Bachtiar & Nurfadila, 2019). Accounting plays a crucial role in business by recording transactions and supporting financial planning, operational control, and legal compliance. Lestari and Amri (2020) distinguish between the general and specific objectives of accounting. General objectives include providing information on a company's assets, liabilities, and equity; assisting in estimating business profitability; and reporting changes in economic resources. Specifically, accounting aims to communicate the entity's financial position, performance, and changes through financial statements. Functionally, accounting enables organizations to record, classify, summarize, and report data in ways that enhance analysis and evaluation. It supports transparency, facilitates tax compliance, and guides strategic financial decisions. According to Lestari and Amri (2020), accounting functions include: (1) systematically recording transactions, (2) safeguarding assets through depreciation tracking, (3) communicating results to users, (4) classifying transactions for easier analysis, and (5) summarizing reports for decision-making.

2.2. Basic Accounting Understanding

Understanding accounting means having the ability to comprehend the principles and processes of accounting. Lestari and Dewi (2020) define accounting understanding as grasping and correctly applying accounting concepts. Basic accounting includes knowledge of the accounting equation, double-entry system, transaction recording, and preparation of financial reports (Isnawan, 2018). According to the American Accounting Association (AAA), accounting identifies, measures, and reports economic information to enable informed decisions (Bachtiar & Nurfadila, 2019). Ardiantari et al. (2023) emphasize that a solid grasp of basic accounting is crucial for dealing with more advanced accounting topics. This foundational understanding is also essential for effective use of accounting software, which assumes familiarity with manual recording and reporting practices. The American Institute of Certified Public Accountants (AICPA) views accounting as the art of recording, classifying, summarizing, and interpreting monetary transactions (Nur, 2020). Hence, basic accounting understanding entails the knowledge and ability to execute core accounting tasks—journalizing, classifying, summarizing, and interpreting results—according to financial standards. In this study, accounting understanding is measured using indicators developed by Suwardjono (2015), which include: (1) ability to perform accounting processes, (2) understanding of basic accounting theory, (3) ability to solve accounting problems, (4) ability to read financial statements, and (5) ability to identify transaction documents.

2.3. Computer Operation Skills

Computer operation skills encompass hardware and software competencies, including using accounting-related applications such as Microsoft Excel, MYOB, Zahir, and Accurate. Turban et al. (2018)

note that fundamental computer literacy involves typing proficiency, operating system navigation, file management, and office software usage—all prerequisites for using complex accounting applications. The ability to operate a computer includes both naturally acquired skills and those learned through training. According to Nurjanah and Hakim (2019), a strong foundation of computer knowledge supports adequate understanding and use of accounting information systems. University students, particularly those in accounting, are expected to possess a minimum level of computer knowledge to reduce errors and optimize the use of computerized accounting systems. Indriantoro (in Ramadayanti, 2023) identifies core indicators of computer operation skills: (1) operating systems, (2) file management, (3) hardware usage, (4) data storage, and (5) keyboard skills.

2.4. Accounting Software Proficiency

Computerized accounting refers to systems where computers process accounting transactions and generate financial reports. Meirina and Septiano (2017) distinguish between general computer skills and specialized accounting software proficiency. The former involves broad application usage, while the latter pertains to specific functions within accounting systems. Proficiency in accounting software requires a combination of basic accounting understanding and strong computer skills. Students with solid accounting foundations are more likely to use accounting software accurately and effectively, avoiding data entry errors and enhancing the interpretation of results. According to Nahdiatul (in Ramadayanti, 2023), three essential components underlie accounting software proficiency: hardware, software, and brainware (i.e., human users). Without synergy between these elements, computerized accounting systems cannot function optimally. Indicators used in this study to assess accounting software proficiency include: (1) hardware usage, (2) software skills, and (3) user competence.

2.5. Characteristics of Computerized Accounting Systems

Information technology transforms modern accounting systems, replacing manual processes with more efficient digital solutions. Computerized accounting enhances speed, accuracy, and cost efficiency while minimizing human error. However, it introduces new risks like unauthorized access and data loss. A comparison between manual and computerized accounting systems shows apparent differences:

- Manual systems rely heavily on human input, physical records, and strict authorization procedures.
- Computerized systems feature electronic databases, real-time access, automated processes, and higher dependency on IT infrastructure.

While manual accounting is more straightforward, computerized systems demand user competency and integration across organizational functions. Students' attitudes toward technology also influence the success of accounting software education. In this context, improving accounting education

by strengthening basic accounting knowledge and computer operation skills becomes crucial in preparing students for modern financial environments. The research has a hypothesis:

H1: Basic accounting understanding has a positive influence on accounting software proficiency.
H2: Computer operation skills have a positive influence on accounting software proficiency.
H3: Basic accounting understanding and computer operation skills simultaneously have a positive influence on accounting software proficiency.

III. Research Method

This study adopts a quantitative explanatory research design to examine the causal relationship between independent and dependent variables through statistical analysis. The research focuses on three main variables: basic accounting understanding, computer operation skills, and accounting software proficiency. The study was conducted at the Accounting Study Program, Faculty of Economics and Business, Universitas HKBP Nommensen, Medan, Indonesia. This location was selected due to its relevance to the research objectives and the accessibility of students who have studied accounting information system courses, particularly those involving accounting software such as Accurate. The population in this study consists of undergraduate accounting students from three academic cohorts: 2021, 2022, and 2023. These students, currently in their fourth, sixth, or eighth semester, have completed or are currently enrolled in courses related to Accounting Information Technology (AIT). The total number of students across the three cohorts is 467. A sample of 100 students was selected from this population using non-probability purposive sampling. The inclusion criteria required that students had already been exposed to accounting software courses and had acquired a foundational understanding of accounting principles. This sampling method was chosen to ensure the respondents possess the theoretical and practical background relevant to the research variables.

The study relies on primary data, which were collected directly from respondents through the distribution of structured questionnaires. Additionally, secondary data were obtained from institutional documentation and course records to support the sample selection process. The questionnaire employed a five-point Likert scale to measure respondents' agreement with various statements related to the study variables. The scale ranged from 1 (Strongly Disagree) to 5 (Strongly Agree), allowing for the quantification of subjective responses into analyzable data. Each variable in this study was defined and measured based on operational indicators derived from previous literature. Basic accounting understanding (X1) is the individual's capacity to comprehend accounting processes, theories, and financial documents. This variable was measured using five indicators: the ability to perform accounting processes, understand basic accounting theory, solve accounting problems, read financial statements, and identify transaction documents. Computer operation skills (X2) refer to the ability to effectively use operating systems, manage files, utilize hardware, store data, and navigate keyboard functions. Finally, the dependent variable, accounting software proficiency (Y), is the individual's ability to operate accounting software applications accurately and efficiently. It was measured using six indicators: understanding of accounting software, data entry skills, the ability to generate and analyze financial reports, data management capabilities, use of automation features, and the ability to resolve input errors. All indicators were measured using a Likert scale.

Multiple linear regression analysis was employed to test the research hypotheses. This technique enables the researcher to analyze the influence of two independent variables (X1 and X2) on the dependent variable (Y). The regression model is formulated as follows:

$$Y = a + \beta1X1 + \beta2X2 + \varepsilon,$$

Y represents accounting software proficiency, X1 is basic accounting understanding, X2 is computer operation skills, a is the constant, β1 and β2 are the regression coefficients, and ε represents the error term. A 5% significance level (α = 0.05) was used to determine statistical significance. Before conducting regression analysis, several classical assumption tests were performed to ensure data validity and reliability. These included the normality test, which checks whether data are normally distributed; the multicollinearity test, using tolerance and Variance Inflation Factor (VIF) values to ensure no high correlation among independent variables; and the heteroscedasticity test, which examines whether the residuals are evenly distributed across observations. These tests are critical to validate the regression model and avoid biased estimates.

Three statistical tests were applied to evaluate the hypotheses. First, the t-test was used to assess the individual effect of each independent variable on the dependent variable. A variable is considered to have a significant influence if the p-value is less than 0.05 and the t-statistic exceeds the critical value. Second, the F-test was employed to determine the joint effect of both independent variables on the dependent variable. If the significance value is below 0.05 and the F-statistic exceeds the F-table value, the independent variables are considered to influence the dependent variable simultaneously. Lastly, the coefficient of determination (R^2) was calculated to assess the model's explanatory power. R^2 indicates the proportion of variance in the dependent variable explained by the independent variables. A higher R^2 value suggests a stronger model fit and better predictive accuracy. Through this structured methodology, the study aims to provide empirical evidence on how basic accounting understanding and computer operation skills contribute—individually and collectively—to students' proficiency in using accounting software. The analysis will inform academic curriculum development and professional training strategies in accounting education.

IV. Results and Discussion

4.1. Analysis Result

4.1.1. Normality Test

The normality test determines whether data from research variables are normally distributed. The normality assumption ensures that researchers make valid inferences about the population based on the sample. If the assumption of normality is not met, the results of parametric statistical tests can be biased or inaccurate. The normality test criteria can be seen through several methods, such as the Kolmogorov-Smirnov test, the Shapiro-Wilk test, or the normal PP plot graph. In the Kolmogorov-Smirnov or Shapiro-Wilk test, data is declared normally distributed if the significance value (Asymp. Sig. or p-value) is greater than the specified significance level (for example, α=0.05). According to(Sugiyono, 2019)If the data is not normal using parametric statistics, then non-parametric statistics can be used.

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Table 1. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		100
Normal Parameters[a,b]	Mean	.0000000
	Standard Deviation	2.79113056
Most Extreme Differences	Absolute	.086
	Positive	.051
	Negative	-.086
Test Statistics		.086
Asymp. Sig. (2-tailed)		.067c

Table 1 shows that the asymptotic sig value (2-tailed) is 0.067 > 0.05, so it can be stated that the residual data in this study are usually distributed.

4.1.2. Multicollinearity Test

This test aims to detect whether there is a perfect or near-perfect linear relationship between the independent variables in a regression model. High levels of multicollinearity indicate unstable regression coefficient estimates, significant standard errors, and difficulty interpreting the effect of each independent variable separately. Multicollinearity test criteria are assessed using the Tolerance and Variance Inflation Factor (VIF) values. A regression model is considered free of multicollinearity if the Tolerance value of an independent variable is greater than 0.10 and its VIF value is less than 10.

Table 2. Multicollinearity Test Results

Model		**Collinearity Statistics**	
		Tolerance	**VIF**
1	(Constant)		
	Total_X1	.591	1,692
	Total_X2	.591	1,692

It can be seen from Table 2 that the tolerance value of the basic accounting understanding variable (X1) and computer operation (X2) is greater than 0.10, namely 0.591. The VIF value is still below 10, namely 1.692 for each variable.

4.1.3. Heteroscedasticity Test

This test aims to determine whether there is inequality in the variance of the residuals across each observation in the regression model. This test examines the inequality between the research objects to determine their uniformity. If heteroscedasticity is present, it will affect the validity of the statistical significance test and confidence interval.

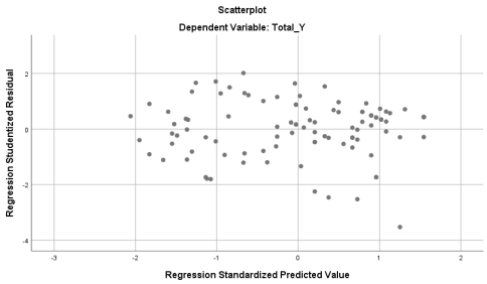

Figure 1. Heteroscedasticity Test Results

From Figure 1, the two independent variables are heteroscedastic because the p-value of basic accounting understanding (X1) and computer operation (X2) is greater than 0.05, 0.860, and 0.474.

4.1.4. Hypothesis Testing

Multiple regression analysis explains the relationship between the dependent variable and the independent variable if the value of the independent variable is known, and the direction of the relationship between the independent and dependent variables can be determined. Multiple linear regression analysis is used because more than one independent variable is being studied. According to the multiple linear regression test formula, the following table can be formulated:

$$\mathbf{Y = 1.375 + 0.205X1 + 0.774X2}$$

The regression constant of 1.372 indicates that if basic accounting understanding (X1) and computer operation (X2) have a value of zero, then accounting computer skills (Y) will have a constant score of 1.372.

1. The regression coefficient of the basic accounting understanding variable (X1) has a positive value of 0.205, indicating that basic accounting understanding (X1) has a positive influence on accounting computer skills (Y), which means that if the basic accounting understanding score (X1) increases by 1 unit, accounting computer skills (Y) will increase by 0.205 units.
2. The regression coefficient of the computer operation variable (X2) has a positive value of 0.774, indicating that computer operation (X2) has a positive influence on accounting computer skills (Y), which means that if the computer operation score (X2) increases by 1 unit, accounting computer skills (Y) will increase by 0.774 units.

4.1.5. t-test

The t-test or partial test is a test to see how far the influence of basic accounting understanding (X1) and computer operation (X2) on accounting computer skills (Y) is. The t-test results are seen by comparing the calculated t-value in SPSS with the t-table value. The results of this study's partial test (t-test) can be seen in Table 4. The t-value at db = n – k – 1 = 100 – 2 – 1 = 97 and α = 0.05 is 1.661. The method of interpreting the T-test can be done as follows:

1. If the Sig. If the Value is < 0.05, then it is concluded that Ho is rejected and Ha is accepted.
2. If the Sig. Value> 0.05, then it is concluded that Ho is accepted and Ha is rejected.

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The testing criteria used are as follows:

1. If the calculated t value > t table, then it is concluded that Ho is rejected and Ha is accepted.
2. If t count < t table, then it is concluded that Ho is accepted and Ha is rejected.

Table 4. t-Test Results

Coefficients								
Model		**Unstandardized Coefficients**		**Standardized Coefficients**	**t**	**Sig.**	**Collinearity Statistics**	
		B	**Std. Error**	**Beta**			**Tolerance**	**VIF**
1	(Constant)	1,372	1,535		.894	.374		
	Total_X1	.205	.148	.117	1,384	.169	.591	1,692
	Total_X2	.774	.095	.688	8,136	.000	.591	1,692
a. Dependent Variable: Total_Y								

1. Partial test of the relationship between the variables Basic Accounting Understanding (X1) and Accounting Computer Skills.
   The conclusion drawn is the calculated t value > t table (1.384 < 1.661) and the probability value (p-value) obtained (0.169 > 0.05). Therefore, it can be concluded that Ha1 is accepted. This means there is evidence that there is no significant influence between the variables of Basic Accounting Understanding and Accounting Computer Skills.
2. Partial test of the relationship between the computer operation variable (X2) and Accounting Computer Skills.
   The conclusion drawn is the calculated t value > t table (8.136 > 1.661) and the probability value (p-value) obtained (0.00 < 0.05). Therefore, it can be concluded that Ho2 is accepted. This means there is evidence to state that there is a significant influence between the computer operation variables (X2) and accounting computer skills (Y).

4.1.6. F test

The F test or simultaneous test is a test to see how far the influence of basic accounting understanding (X1) and computer operation (X2) on accounting computer skills (Y) simultaneously or together. The results of the F test are seen by comparing the calculated t value in SPSS with the table F value. This study's simultaneous test (F-test) results can be seen in the table below. The f value of the table at df1 = k – 1 = 3 – 1 = 2 and df2 = n – k – 1 = 100 – 2 – 1 = 97 with α = 0.05 is 3.090. The method of interpreting the F-test can be done as follows:

1. If the Sig. If the Value is < 0.05, then it is concluded that Ho is rejected and Ha is accepted.
2. If the Sig. Value> 0.05, then it is concluded that Ho is accepted and Ha is rejected.

The testing criteria used are as follows:

1. If the calculated f value > f table, then it is concluded that Ho is rejected and Ha is accepted.
2. If f count < f table, then it is concluded that Ho is accepted and Ha is rejected.

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Table 5. F Test Results

ANOVA						
Model		**Sum of Squares**	**df**	**Mean Square**	**F**	**Sig.**
1	Regression	1110.059	2	555,030	69,806	.000b
	Residual	771,251	97	7,951		
	Total	1881,310	99			
a. Dependent Variable: Total_Y						
b. Predictors: (Constant), Total_X2, Total_X1						

The conclusion drawn is that the calculated F value > F table (69.806 > 3.090). This implies a significant difference between basic accounting understanding (X1) and computer operation (X2) in accounting computer skills (Y). The probability value (p-value) obtained (0.000 < 0.05). Therefore, it can be concluded that Ha1 is accepted. This means there is evidence to state a significant influence between basic accounting understanding (X1) and computer operation (X2) on accounting computer skills (Y) together.

4.1.7. Coefficient of Determination

The coefficient of determination (R^2) measures how much a model can explain variation in the dependent variable. The coefficient of determination ranges between zero and one. A low R^2 value indicates that the independent variable's ability to explain variation in the dependent variable is limited.

Table 6. Results of the Determination Coefficient Test

Model Summary				
Model	**R**	**R Square**	**Adjusted R Square**	**Standard Error of the Estimate**
1	.768a	.590	.582	2,820
a. Predictors: (Constant), Total_X2, Total_X1				
b. Dependent Variable: Total_Y				

The analysis results in Table 6 obtained an adjusted R Square (R2) of 0.582, which means that the contribution of the basic accounting understanding (X1) and computer operation (X2) variables to accounting computer skills (Y) is 58.2%. Other variables not examined in this study influence the remaining 42.8% variation in accounting computer skills.

4.2. Discussion

4.2.1. The Influence of Basic Accounting Understanding on Accounting Computer Skills

The results of multiple regression analysis indicate that basic accounting understanding does not significantly influence accounting computer skills in accounting students majoring in economics, Faculty of Economics. This can be seen from the coefficient value of 0.205, which is described as an increase in basic accounting understanding and accounting computer skills by only 20.5%. The t-test shows the calculated t-value <table (1.384 <1.661) and the probability value (p-value) obtained (0.169

> 0.05), so Ha1 is accepted, namely, there is no significant influence between basic accounting understanding and accounting computer skills.

The results of this study support the results of previous research by(Meirina & Septiano, 2017)This study concluded that basic accounting understanding does not significantly influence accounting computer skills. From these results, it can be said that whether or not a student understands basic accounting does not guarantee that the student has accounting computer skills. As in the research, basic accounting understanding can be influenced by several factors.(Suprianto & Harryoga, 2016)This states that learning behavior and emotional intelligence influence the level of accounting understanding. Meanwhile, accounting computer skills can be influenced by computer knowledge, computer attitude, and the completeness of students' computers.(Nurjanah & Hakim, 2019)Students who understand or comprehend basic accounting must also have computer knowledge or equipment to train or hone their accounting computer skills.

4.2.2. Computer Operations towards Accounting Computer Skills

The results of multiple regression analysis show that computer operation significantly affects accounting computer skills in accounting students majoring in economics, Faculty of Economics. This can be seen from the coefficient value of 0.774, which is described as an increase in computer operation on accounting computer skills by only 77.4%. The t-test shows that the calculated t-value is > table (8.136 > 1.661) and the probability value (p-value) obtained is (0.00 > 0.05), so Ha1 is accepted, namely, there is a significant influence between computer operation and accounting computer skills.

According to research by(Nurjanah & Hakim, 2019)Computer knowledge influences accounting computer skills. This illustrates that students with computer knowledge have the skills or understanding to use accounting software. Students familiar with using computers are already familiar with operating the software. Furthermore, research by(Rohmah & Susilowibowo, 2023)Also, knowledge of operating a computer influences accounting computer skills, because students already have the basic skills and confidence to use accounting software. The results of this study emphasize the importance of learning computer operations to support students' fluency in accounting software.

4.2.3. The Influence of Basic Accounting Understanding and Computer Operation on Accounting Computer Skills Simultaneously

The results of the F test show that there is an influence between basic accounting understanding (X1) and computer operation (X2) on accounting computer skills (Y), which have a significant effect simultaneously. This can be seen from the calculated f value > f table (69.806 > 3.090) with the probability value (p-value) obtained (0.000 < 0.05). Therefore, it can be concluded that Ha1 is accepted. This means there is evidence to state a significant influence of basic accounting understanding and computer operation on accounting computer skills. The results of this study are from research by(Samudra et al., 2021)A basic understanding of accounting and a strong understanding of computer operations will significantly assist students in using accounting software. Students already possess a basic accounting foundation, and their existing computer operating skills will facilitate computer use. These two variables are closely aligned; understanding and operating skills will foster strong computer skills. Students with a good understanding of accounting but not skilled in operating computers will have difficulty accessing, inputting, processing, and outputting information from accounting computer

systems. Computer operating skills allow them to realize these ideas in digital form efficiently. This combination produces students who cannot only use the features of accounting software but also understand why and how these features work according to accounting principles.

V. Conclusion

This study examined the influence of basic accounting understanding and computer operation skills on accounting software proficiency among accounting students at the Faculty of Economics and Business, Universitas HKBP Nommensen. The results revealed that basic accounting understanding alone does not significantly impact students' proficiency in accounting software. In contrast, computer operation skills demonstrated a significant and positive influence, suggesting that technical competence plays a more direct role in the practical use of accounting systems. Moreover, when examined simultaneously, basic accounting understanding and computer operation skills significantly influenced accounting software proficiency. Although theoretical accounting knowledge may not independently affect software skills, it contributes meaningfully when combined with practical computer abilities. The statistical model used in this study explained 58.2% of the variance in accounting software proficiency, highlighting both variables' relevance while suggesting that other factors remain unexplored. In light of these findings, several recommendations are proposed. First, students must enhance their foundational accounting knowledge to complement their software training. Second, intensive training in general computer literacy—such as spreadsheet mastery, file management, and accounting applications—should be integrated into the academic program. Third, a stronger linkage between accounting theory and computer-based practice is needed, potentially through integrated courses or practical workshops. Lastly, future researchers are advised to explore additional variables for the remaining 41.8% of unexplained factors, thereby providing a more comprehensive understanding of what influences accounting software proficiency.

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