



The Influence of Foreign Language Accounting Vocabulary Competencies, Accounting Competencies and Computer Competencies on MYOB Learning Outcomes

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Abstract

This study aimed to determine how the influence of mastery of basic accounting vocabulary, accounting competence and computer competence on MYOB accounting computer learning outcomes. The research was included in the quantitative type with the correlational method. The population in this study were students of class XI Accounting at SMK NU 1 Islamiyah Kramat, totalling 115 students in the 2020-2021 academic year. Sampling was carried out by using a random technique using the proportional random sampling method and calculated using the Slovin formula in order to obtain 97 students. This study used primary data sources obtained from tests to measure the level of mastery of English accounting vocabulary, accounting competence and computer competence. Meanwhile, secondary data sources were obtained from several sources which were considered to have relevance to the research. Data analysis used multiple linear regression method. The results of the study, both simultaneously and partially, showed a significant influence between foreign language accounting vocabulary competence, accounting competence and computer competence on MYOB learning outcomes. Suggestions for further research are to examine learning outcomes by presenting intervening variables and linking them with other independent variables.

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INTRODUCTION

The urges and demands to produce quality education continue to be echoed (Sahlan, et al, 2012). Fitrah (2017) In line with the challenges of global life, education is very important because education is one of the determinants of the quality of human resources. The quality of education received in schools will result in quality learning (Suranggangga, 2017). Quality education is expected to be able to produce students who have high empathy for social problems, good morals, competence in science, capable of technology, and able to become members of society who are tolerant, democratic and responsible for their actions. All components are expected to work together in improving the quality of education.

Quality education is inseparable from the learning process carried out in the classroom by applying innovative learning strategies and models using various media but still paying attention to the characteristics of students. Meanwhile, quality learning is determined by various factors, including: teachers, students, schools as learning centers, parents and the community (Effendi, 2021). Teachers and students are a core component in the learning process, both of which must work together to achieve good communication for the implementation of a good educational process.

Teachers have a strategic position to improve the quality of education, as spearheads and direct implementers of the education and learning process (Jatirahayu, 2013). Darman (2017) The challenge of quality education requires teachers to be more creative, innovative, and inspiring in designing quality learning activities. Teachers have responsibility for the continuity of the learning process in schools, teachers become leaders in the class who have the task of educating and teaching. Kurniawan (2015) revealed that the task of the teacher as an educator is not only to transfer knowledge, but also to educate in the sense of forming the character of students to become good individuals so that they can become hu-

man beings who have a sense of humanity towards others and are aware of their existence as servants of God's creation.

The changing times make the development of the world and technology so fast. Besides that Technological progress continues to grow very rapidly, which will give birth to a digital society (Ngafifi, 2014). This encourages a person to have a variety of abilities within himself so that he is able to face various challenges that will be faced. Various problems of life are increasingly complex in various fields requiring critical thinking skills, being responsive to changes in the times and being able to communicate well.

The educational process is related to the implementation of the learning process which can later achieve the planned learning objectives. Learning outcomes are learning objectives to be achieved including behavioural changes which include three aspects, namely cognitive, affective, and psychomotor aspects. Learning outcomes in the cognitive aspect include learning objectives related to recalling knowledge and developing intellectual abilities and skills. Affective aspects of learning outcomes include learning objectives that explain changes in attitudes, interests, values, and the development of appreciation and adjustment. Psychomotor learning outcomes include changes in behaviour that indicate that students have learned certain physical manipulative skills.

Computer Accounting is very closely related to the three aspects of learning, namely cognitive, affective and psychomotor. Where students must master English vocabulary, master accounting subjects and are also able to operate computers. This is because learning is done by operating a computer with accounting English and using a series of accounting theories in the process so that financial information can be created that can be used by parties who need it for decision making. In accounting computer learning using accounting computer technology, students are introduced to the MYOB Accounting program version 18 educations.

Ningsih, et al (2020) stated "MYOB

(Mind Your Own Business) is a type of software related to modern accounting calculations that can make it easier to run a business. Furthermore, this opinion is strengthened by the explanation of Wulandari (2015:17), "MYOB Accounting is a computer program package to process accounting data that is made in an integrated manner (integrated software) to carry out business activities. In MYIOB Accounting learning, financial data processing is carried out computerized so that it is able to display accurate data and present financial reports automatically, completely and accurately whenever needed according to user needs.

Vocational High School (SMK) majoring in accounting and financial institutions with various competencies that must be possessed by students, including learning MYIOB Accounting. MYIOB Accounting helps students improve their computerized financial management skills more easily and quickly. The purpose of learning MYIOB Accounting is for students to understand how financial management is done using a computer. The MYIOB Accounting application is used because the MYOB program is appropriate because of the syllabus in the curriculum of SMK NU 1 Islamiyah Kramat.

In learning Computer Accounting, students are expected to have English accounting vocabulary competency skills because the MYOB application is in English and the account names used are now in English. There is a significant relationship between mastery of English vocabulary and MYOB learning outcomes of 7.95% (Pradhana, et al, 2013). Accounting competence is used to work on financial data which of course must study manual accounting materials. So that accounting competence determines the success of student learning. Fajarwati, et al, (2018) Mastery of introductory accounting had a significant effect on MYOB accounting computer learning outcomes. In addition, Sartika (2020) stated: The accounting ability of trading companies had a positive and significant effect on learning outcomes of trading companies' accounting computers with the MYOB application

while computer competence is used in using computer equipment so that by mastering computer competence, it will improve student learning achievement. Safitri, et al (2016) there was a significant effect between computer accounting attitude towards learning achievement in MYOB Accounting Computer. The thing to be achieved is that students can meet the success indicators of the three aspects of achieving accounting learning outcomes, namely cognitive, affective, and psychomotor so that they are able to apply the knowledge they have gained in the world of work.

The accounting computer learning process can be carried out well because of two factors that can influence; these factors come from students and from outside students. Factors from within students in the form of student competence in accounting vocabulary in English, accounting competence and computer competence, while factors from outside students that greatly affect learning outcomes in Computer Accounting, namely strategies and learning models used by teachers in teaching. Teachers must implement creative and varied learning strategies in the learning process, of course, they will be able to improve computer accounting learning outcomes. On the other hand, conventional strategies used by teachers, such as lectures, students will tend to be passive and bored so that it can lead to non-optimal accounting computer learning outcomes.

Based on preliminary research conducted by researchers at SMK NU 1 Islamiyah Kramat during the Computer Accounting subject in class XI Accounting 1 with the Education Unit Level Curriculum (KTSP), students looked enthusiastic in following the learning process but when asked to repeat they had difficulties. Some students paid attention to the material presented by the teacher, there were even students who did other activities again asking their friends what the next step to do was related to the learning material. This caused the atmosphere in the classroom to be less crowded and asked each other so that it was not conducive to the learning process.

The delivery of teaching materials by the teacher had used the demonstration method in the lab room with the help of LCDs and projectors so that students were interested in taking accounting computer lessons, but due to the lack of competence of students in English accounting vocabulary, students were unable to understand the steps in the MYIOB program. In working on the tasks given by the Computer Accounting subject teacher, the students looked undisciplined in doing the tasks given. There were seven students out of sixteen students who were actively involved in working independently to respond to the material presented by the teacher.

Observations made on the results of accounting computer learning on the competency standard chart of accounts in the MYOB Accounting program, obtained results of eighteen of the total number of students accounting expertise competence or 78% had not achieved completeness in learning, namely student scores were still below 72. It can be said that students were not able to carry out the practice of entering a chart of accounts into the MYOB application program.

METHODS

This research was a type of quantitative research. Judging from the aspect of the relationship between variables to the object under study, it was more cause and effect (cause) between the dependent variable and the independent variable. The purpose of this study was to determine the effect of English accounting vocabulary competence, accounting competence and self-computer competence on MYOB accounting computer learning outcomes for students of class XI accounting at SMK NU 1 Islamiyah Kramat. The independent variable in this study was the mastery of English accounting vocabulary (X1), accounting competence (X2) and computer competence (X3) while the dependent variable (Y) was the result of learning MYOB accounting computer. This study used primary data sources obtained from tests to measure the level of mastery of accounting

vocabulary in English, accounting competence and computer competence. Meanwhile, secondary data sources were obtained from several sources which were considered to have relevance to the research.

Secondary data in this study was obtained in the form of the average daily test scores for the MYOB accounting computer training course for students of class XI Accounting at SMK NU 1 Islamiyah Kramat for the 2020-2021 academic year from the results of learning the MYOB accounting computer. The researcher took the first step in the research by conducting a literature review. Next, formulate the problem formulation along with the sources and instruments used in collecting data by reading theoretical studies and then paying attention to events in the field whether there was a gap or not. The next step after the data was obtained was a quantitative approach for data analysis. The interpretation stage was carried out and then discussed between the findings with theory and literature review to analyze the research.

The population in this study were students of class XI Accounting at SMK NU 1 Islamiyah Kramat, totaling 115 students in the 2020-2021 school year. Sampling was carried out by using a random technique using the proportional random sampling method and calculated by using the Slovin formula in order to obtain 97 students. Data was collected by using tests, questionnaires and documentation. The data analysis technique was carried out with classical assumptions, multiple linear regression, hypothesis testing and coefficient of determination.

RESULTS AND DISCUSSION

This research was conducted with analysis test, validity and reliability test in each test item. The item analysis test was carried out on the test items for mastery of English accounting vocabulary, accounting competence and computer competence. Validity test and reliability test to test the overall quality of the instrument variables, namely mastery of

English accounting vocabulary, accounting competence and computer competence. From the results of the trial test for mastery of English vocabulary, 24 items were suitable for use, accounting competency 26 items were suitable for use and 48 computer competency tests were used in this study.

SPSS version 22 was the program used in this study to test for normality, linearity, multicollinearity, heteroscedasticity and autocorrelation which were calculated to test the classical assumptions. If the residual value generated from the regression is normally distributed or not, a normality test is performed. The regression model is normally distributed which has a residual value. From the research, the results of the normal P-P graph of regression standardized residuals and the One Sample Kolmogorov-Smirnov test were obtained.

The data in this study, the significance value (Asymp. Sig. (2 tailed) was in the 0.090 position, which means that more than 0.05 was normally distributed because the linearity test had a linear or non-linear relationship between variables. Each independent variable in this study had a linear relationship with the dependent variable. The independent variables contained in the regression model have a perfect linear relationship Multicollinearity. In this study there was no multicollinearity so it can be said that the regression model used was good. This was known from the multicollinearity test seen by VIF (Variance Influence W Factor). The variable of mastery of accounting vocabulary in English had a tolerance value of 0.693 and VIF of 1.475. The variable of accounting competence had a tolerance result of 0.678 and VIF of 1.492 while the computer competency variable had a tolerance value of 0.958 and VIF of 1.073. The results of the three independent variables test had a tolerance value > 0.10 and VIF value < 10 . The purpose of the heteroscedasticity test was to test whether in the regression model from one observation to another there was a residual variance inequality.

Heteroscedasticity test was carried out through the glejser test and looking at the scat-

terplot graph, it was found that the significant value of each variable was in a position above the 5% confidence level, it was concluded that there was no heteroscedasticity. In testing whether in a linear regression model there was a correlation between the confounding error in period t and the confounding error in period $t-1$ with the autocorrelation test, the Durbin Watson quantity was calculated. Durbin Watson's calculation was 1.894, while the DL and DU values based on the table were 1.7246 and 1.579. Because the value of DW lay between $DU < DW < 4-DU$, namely $1.587 < 1.893 < 2.4369$, there was no autocorrelation.

The variables of basic accounting mastery, accounting competence and computer competence had the form of a regression equation on MYOB accounting computer learning outcomes. The basic accounting equations for students of class XI Accounting at SMK NU 1 Islamiyah Kramat are as follows. The form of the regression equation was carried out in the F test to find out whether the regression coefficient of the independent variable has a significant effect or not on the dependent variable

$$Y = 51,438 + 0.755X_1 + 0.478X_2 + 0.078X_3 + e.$$

Variables mastery of accounting vocabulary in English, accounting ability, and computer competence gave results that simultaneously affected MYOB accounting computer learning outcomes with a significance value of 0.000.

Variable mastery of accounting vocabulary in English (X_1), accounting competence (X_2) and computer accounting (X_3) on MYOB accounting computer learning outcomes (Y). The first result showed that basic accounting mastery affected MYOB accounting computer learning outcomes. A t-test was conducted to determine the effect of the independent variable on the dependent variable partially, namely the influence of each with a significance value of 0.000.

Partially, the results of the study of the variable mastery of accounting vocabulary in English affected the learning outcomes of MYOB accounting computers with a sig-

nificance value of 0.000. The variable of accounting competence showed its influence on MYOB accounting computer learning outcomes on MYIOB accounting computer learning outcomes with a significance value of 0.026. And the results of further research on computer competence showed a significance value of 0.031. H_0 was rejected and H_a was accepted by seeing that each hypothesis was proven true. Variable mastery of accounting vocabulary in English, accounting competence and computer competence on MYOB accounting computer learning outcomes with a coefficient of determination (Adjusted R square) showed a value of 0.645.

The coefficient of determination measures how far the regression model's ability to explain showed that the influence of mastery of English vocabulary, accounting competence and computer competence on MYOB accounting computer learning outcomes. The effect of the coefficient of determination of the regression model produced 72.4% of the 3 dependent variables while 28.6% was influenced by other variables that were not used in the study.

The results of the research simultaneously showed that all variables, both mastery of English accounting vocabulary, accounting competence and self-efficacy had a positive effect on MYOB Accounting computer learning outcomes for students of class XI Accounting at SMK NU 1 Islamiyah Kramat so that it can be said that the hypothesis was proven true.

The significance value was less than 0.05, which was 0.000, identifying an increase or decrease in basic accounting mastery, English accounting vocabulary, accounting competence and computer competence analysis results significantly increased or decreased student MYOB accounting computer learning outcomes. The coefficient of determination (Adjusted R square) was 0.647. This means that the effect of mastery of accounting vocabulary, accounting competence and computer competence on MYOB accounting computer learning outcomes was 67.3% while 35.7%

was influenced by other variables that were not used in the study.

According to Rifa'i and Anni (2009) which stated that "students must have the required knowledge in order to successfully learn new material". Mastery of basic accounting and accounting English vocabulary were required knowledge in improving MYOB accounting computer learning outcomes. In improving MYOB accounting computer learning outcomes, besides mastering accounting English vocabulary, accounting competence and computer competence also had an important role.

Based on the results of multiple linear regression analysis of English accounting vocabulary mastery (X1) on MYOB accounting computer learning outcomes (Y) was 5,487 indicating t count was greater than t table ($5.488 > 1.991$) with a significance value also showing less than 5% (0,0001,991).

The significance value also showed less than Y 5% (0.000 arithmetic for accounting competence (X3) on MYOB accounting computer learning outcomes (Y) was 2.265 this means that t count was greater than t table ($2.265 > 1.991$). The significance value also showed less than 5% (0.027)

The t-test of each variable in English accounting vocabulary mastery (X1), accounting competence (X2) and computer competence (X3) on MYOB accounting computer learning outcomes (Y) was used to determine the effect of the independent variable on the dependent variable partially, namely the effect.

The first analysis in this research that vocabulary mastery has an effect on MYOB accounting computer learning outcomes showed a significance value of 0.000. The second analysis of accounting competence affects MYOB accounting computer learning outcomes showed a significance value of 0.000 and the third analysis that computer competencies affects MYOB accounting computer learning outcomes showed a significance value of 0.026. Thus, each hypothesis was proven true, namely H_0 was rejected and H_a was accepted.

The variables of mastery of accounting vocabulary, accounting competence and computer competence on MYOB accounting computer learning outcomes were tested for the coefficient of determination to measure how far the regression model's ability to explain variation had a value of the coefficient of determination (Adjusted R square) showing a value of 0.647. If the percentage was carried out, the results were 64.7% the effect of mastery of English accounting vocabulary, accounting competence and computer competence on MYOB accounting computer learning outcomes while the remaining 35.3% was influenced by other variables.

The Effect of Mastery of Accounting Words in English (X1), Accounting Competence (X2) and Computer Competence (X3) on MYOB Accounting Computer Learning Outcomes for Class XI Accounting Students at SMK NU 1 Islamiyah Kramat

The effect of mastery of accounting vocabulary in English, accounting competence and computer competence simultaneously had a positive effect on MYOB Accounting computer learning outcomes for students of class XI Accounting at SMK NU 1 Islamiyah Kramat. From the research results, the hypothesis had been proven to be true.

The significance value was less than 0.05, which was 0.000. The results of the study indicated that an increase or decrease in mastery of accounting vocabulary in English, accounting competence and computer competence could significantly increase or decrease students' MYOB accounting computer learning outcomes. The coefficient of determination (Adjusted R square) of 0.647 means the influence of mastery of English accounting vocabulary, accounting and computer competence on MYOB Accounting computer learning outcomes for students of class XI Accounting at SMK NU 1 Islamiyah Kramat.

The Effect of Mastery of Accounting Vocabulary in English (X1) on Learning Outcomes of MYOB Accounting Computer Students in Class XI Accounting at SMK NU 1 Islamiyah Kramat

Mastery of English accounting vocabulary for students had a positive influence on MYOB accounting computer learning outcomes for students of class XI Accounting at SMK NU 1 Islamiyah Kramat. Multiple linear regression analysis showed that the t-count for mastery of accounting vocabulary (X1) on MYOB accounting computer learning outcomes (Y) was 5.476. This means that t count was greater than t table ($5.476 > 1.990$) with a significance value also showing less than 5% (0.000). This was in accordance with the results of Hikmatul's research (2011) "There was a significant influence between mastery of English vocabulary in accounting on learning achievement of MYIOB accounting computer students in class XI accounting skills competence at SMK N 2 Tegal".

The Effect of Accounting Competence (X2) on MYOB Accounting Computer Learning Outcomes for Class XI Accounting Students at SMK NU 1 Islamiyah Kramat

Students' accounting mastery from basic accounting learning had a positive influence on MYOB accounting computer learning outcomes for students of class XI Accounting at SMK NU 1 Islamiyah Kramat. The t-count value in the regression analysis for accounting English vocabulary mastery (X2) on MYOB accounting computer learning outcomes (Y) was 5.475 and the t-count value was greater than t table ($5.451 > 1.990$). The significance value also showed less than 5% (0.000).

Rahmantika (2016) which stated that mastery of accounting competencies had an important role in MYOB accounting computer learning. The MYOB accounting computer program is carried out according to the

manual accounting cycle which is then poured into the MYIOB computer application. Students must have accounting competence, especially in terms of conducting transaction journals in order to enter transactions into the MYOB accounting computer program. Maulidah (2011) strengthened in her research that inaccuracies in capturing the meaning of English vocabulary in accounting will result in inaccurate perceptions so that learning outcomes will be lacking and thinking results will be inaccurate.

This was evidenced by the students' answers to the measurement of the accounting English vocabulary mastery test. Students who were able to answer well on the test questions were generally students who had good MYOB accounting computer learning outcomes as well. The results of this study were supported by research by Ningsih (2012) and Pradhana (2013) which showed that MYOB accounting computer training courses are training courses that have a relationship with students' English skills.

The Effect of Self-Efficacy (X3) on MYOB Accounting Computer Learning Outcomes for Class XI Accounting Students at SMK Negeri 2 Buduran Sidoarjo

Computer competence possessed by students from basic computer learning outcomes had a positive effect on MYOB accounting computer learning outcomes for students of class XI Accounting at SMK NU 1 Islamiyah Kramat. The value of t count in multiple regression analysis for computer competence (X3) on MYOB accounting computer learning outcomes (Y) was 2.273, t arithmetic was greater than t table ($2.273 > 1.990$) and the significance value showed less than 5% ($0.026 < 0.005$) which means that it had a significant effect. The research hypothesis was stated to be proven, meaning that computer competence affected the learning outcomes of MYOB accounting computer students in class XI Accounting at SMK Nu 1 Islamiyah Kramat.

This was in accordance with the opinion of Pradhana, et al (2013) that compu-

ter competence was very helpful in supporting the learning process of students' skills using MYOB accounting computers because by mastering computer basics students were more skilled in operating computers in general and students were not surprised when they first operated MYOB accounting computer. Then it was strengthened by the results of Ngafifah's research (2017) which stated that students who had better computer competence would certainly be happy with computers when compared to students who were not happy with computers, so students with good computer competence and had fun with computers would get good results of high learning computer accounting.

CONCLUSION

Based on the analysis and discussion, the conclusions that can be described are (1) Mastery of English accounting vocabulary, accounting competence and computer competence simultaneously affected the learning outcomes of MYOB accounting computer students in class XI Accounting at SMK NU 1 Islamiyah Kramat. (2) Partially the mastery of accounting vocabulary in English had an effect on computer learning outcomes for MYOB Accounting students in class XI Accounting at SMK Nu 1 Islamiyah Kramat. Mastery of accounting vocabulary in English made it easy for students to understand the use of the MYIOB application and understand the accounts and financial transactions that were carried out (3) Simultaneously accounting competence affected the learning outcomes of MYOB accounting computer students in class XI Accounting at SMK NU 1 Islamiyah Kramat. The accounting competencies possessed by students from the results of learning basic accounting and the accounting cycle would assist students in using the MYOB accounting computer program. Students who already had accounting competence would find it easier to carry out financial records and input transactions into the MYOB accounting computer program student application becau-

se the procedure for recording transactions up to the preparation of financial statements in the MYOB program was basically the same as recording manually (4) research resulted Simultaneously the three independent variables of computer competence affected the learning outcomes of MYOB accounting computer students in class XI Accounting at SMK NU 1 Islamiyah Kramat.

The suggestions that the writer can give are in accordance with the research results, including: (1) In learning the MYIOB program accounting computer, every student must have mastery of English accounting vocabulary, good accounting competence and computer competence in order to improve MYOB accounting computer learning outcomes (2) Teachers of productive accounting subjects must really put students' understanding of accounting, including the basic normal balance of each account and the ability to journalize transactions. (3) Digital simulation computer teachers must be able to improve students' computer skills

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