The Influence of MYOB Accounting Software Implementation, Learning Motivation, and Learning Interest on Vocational Students' Competency Improvement in Computer Accounting Competency

Sriyani*, Ulil Hartono, Sri Setyo Iriani

Universitas Negeri Surabaya, Kampus Lidah Wetan St., Surabaya, East Java, 60213, Indonesia
*Corresponding author, email: 25070895026@mhs.unesa.ac.id

https://doi.org/10.17977/um065.v7.i1.2027.5

Article history
Submitted: 16 June 2026
Revised: 29 July 2026
Accepted: 4 August 2026
Published: 5 August 2026

Keywords
Accounting software
Competency
Learning interest
Learning motivation
MYOB

Abstract
This study examined the influence of MYOB Accounting Software implementation, learning motivation, and learning interest on students' competency improvement in Computer Accounting subjects at a vocational high school in East Kalimantan, Indonesia. The study employed a quantitative approach using an explanatory research design. Data were collected through questionnaires, tests, observations, and documentation involving 98 vocational students from the Accounting and Institutional Finance Department. Data analysis was conducted using multiple linear regression with the assistance of Stata MP 17 software. The findings revealed that MYOB Accounting Software implementation, learning motivation, and learning interest did not individually have a significant influence on students' competency improvement, with significance values of 0.6148, 0.4867, and 0.5535, respectively ($p > 0.05$). Simultaneously, the three variables also did not significantly affect competency improvement (Prob > F = 0.6879). The coefficient of determination showed that the independent variables explained only 1.55% of the variance in students' competency improvement, while the remaining variance was not explained by the variables included in the model. This study highlights that competency improvement in vocational accounting education is influenced not only by technology-based learning implementation and psychological factors, but also by instructional quality, digital literacy, and learning environment. The study contributes to the development of vocational accounting education in the context of digital transformation.

1. Introduction

Digital transformation has reshaped accounting education by changing the way accounting transactions are recorded, processed, reported, and interpreted. In the current digital era, accounting graduates are not only expected to understand accounting concepts, but also to master accounting information systems, digital tools, data processing, technological literacy, and adaptive learning skills. These competencies are increasingly important because the accounting profession continues to shift toward technology-based practices and digital reporting systems (Busulwa et al., 2026; Larios Soldevilla et al., 2025; Tiron-Tudor et al., 2025; Zhang et al., 2025). Therefore, vocational accounting education needs to integrate technology-based learning to prepare students with practical competencies that are relevant to professional and industrial demands.

Technology-based accounting learning is closely related to students' acceptance of digital tools, including MYOB Accounting Software. From the Technology Acceptance Model perspective, MYOB can support computer accounting learning when students perceive the software as useful, easy to use, and relevant to their learning needs. Therefore, the effectiveness of MYOB implementation depends not only on the availability of software, but also on students' readiness, confidence, and positive attitudes toward using the application (Al-Hattami, 2023; Al-Hattami, 2025; Al-Hattami et al., 2025). In addition, digital learning tools can strengthen students' engagement when supported by appropriate pedagogical strategies and teacher competence (Kuang, 2024; Shamsudin et al., 2023).

MYOB Accounting Software is one of the accounting applications that can be used to support computer accounting learning. Through MYOB, students can practice recording transactions, processing accounting cycles, managing accounts, preparing financial statements, and understanding the relationship between accounting concepts and computerized procedures. The use of accounting software in learning is considered important because it allows students to experience accounting processes more practically and contextually. Previous studies indicate that MYOB-based learning outcomes are influenced by students' basic accounting understanding, motivation, computer knowledge, locus of control, computer anxiety, and learning support

© 2026 The Author(s)
This is an Open Access article under the Creative Commons Attribution-ShareAlike 4.0 International License
ISSN: 2797-3174

facilities (Khairatuna'ilah & Yuliati, 2025; Rahmah & Rochmawati, 2023; Shobriyyah & Listiadi, 2022; Zanaria & Dewi, 2024).

Technology-based accounting learning is also related to students' acceptance of digital tools. The Technology Acceptance Model perspective emphasizes that perceived usefulness, perceived ease of use, self-efficacy, and attitudes toward technology can affect users' intention to adopt technology in learning. In accounting education, technology acceptance becomes important because the effectiveness of digital learning depends not only on the availability of software, but also on students' readiness and confidence in using the technology (Al-Hattami, 2023; Al-Hattami, 2025; Al-Hattami et al., 2025). Furthermore, the use of digital learning tools and game-based or interactive accounting media can strengthen students' engagement when supported by appropriate pedagogical strategies and teacher competence (Kuang, 2024; Shamsudin et al., 2023).

However, the implementation of MYOB Accounting Software does not automatically guarantee improvement in students' competencies. Technology can support learning only when it is integrated with effective teaching strategies, adequate practice intensity, and students' psychological readiness. The success of computer accounting learning may also depend on students' motivation and interest. Learning motivation refers to internal and external drives that encourage students to participate actively, persist in learning tasks, and achieve learning goals. A meta-analysis based on self-determination theory confirms that student motivation is closely associated with learning outcomes, engagement, persistence, and achievement (Howard et al., 2021). In MYOB and computer accounting learning, motivation can encourage students to practice more consistently and overcome difficulties in operating accounting software (Khairatuna'ilah & Yuliati, 2025; Shobriyyah & Listiadi, 2022).

Learning interest is another important factor in vocational accounting learning. Students with high learning interest tend to show greater attention, curiosity, participation, and willingness to engage in learning activities. Learning interest can help students become more focused when learning complex materials, including computerized accounting procedures. Abdi and Rahmania (2023) found that learning interest and self-efficacy significantly contributed to students' learning achievement. In the context of MYOB-based learning, students' interest may help them become more actively involved in transaction recording, financial statement preparation, and repeated practice using accounting software.

Although previous studies have examined digital accounting education, technology acceptance, MYOB learning outcomes, learning motivation, and learning interest, most studies have tended to investigate these variables separately. Several studies focus on digital accounting education and technology adoption (Al-Hattami, 2023; Al-Hattami et al., 2025; Ma & Ruannakarn, 2024), while others examine digital skills and accounting curriculum transformation (Busulwa et al., 2026; Januszewski et al., 2024; Zhang et al., 2025). Other studies discuss MYOB or computer accounting learning outcomes by emphasizing basic accounting understanding, motivation, facilities, or computer knowledge (Khairatuna'ilah & Yuliati, 2025; Rahmah & Rochmawati, 2023; Zanaria & Dewi, 2024). However, empirical research that simultaneously examines MYOB Accounting Software implementation, learning motivation, and learning interest in relation to students' competency improvement in vocational computer accounting subjects remains limited, particularly in the context of vocational schools in East Kalimantan.

Based on this gap, this study aims to analyze the influence of MYOB Accounting Software implementation, learning motivation, and learning interest on students' competency improvement in Computer Accounting subjects at a vocational high school in East Kalimantan, Indonesia. The novelty of this study lies in integrating technology-based learning factors and psychological learning factors into one empirical model in vocational accounting education. This study is expected to contribute to the development of computer accounting learning by providing evidence on whether MYOB implementation, learning motivation, and learning interest can explain students' competency improvement in the context of digital transformation in Indonesian vocational schools. The relationship among the research variables is illustrated in the conceptual framework presented in Figure 1.

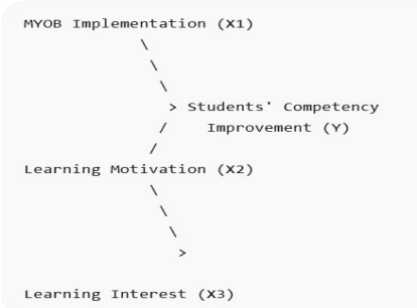


Figure 1. Conceptual Framework

© 2026 The Author(s)
This is an Open Access article under the Creative Commons Attribution-ShareAlike 4.0 International License
ISSN: 2797-3174

2. Method

2.1. Study Design

This study employed a quantitative approach with an explanatory research design. The quantitative approach was used because the study aimed to examine the statistical relationship between MYOB Accounting Software implementation, learning motivation, learning interest, and students' competency improvement. The explanatory design was considered appropriate because this study focused on explaining the influence of independent variables on the dependent variable. In this study, MYOB Accounting Software implementation, learning motivation, and learning interest were treated as independent variables, while students' competency improvement in Computer Accounting subjects was treated as the dependent variable.

2.2. Participants

The participants of this study were students from the Accounting and Institutional Finance Program at a vocational high school in East Kalimantan, Indonesia. A total of 98 students participated in the study, consisting of 35 Grade X students, 31 Grade XI students, and 32 Grade XII students. The respondents also consisted of 28 male students and 70 female students. In terms of age, the participants were aged 15–17 years. All participants had been involved in Computer Accounting learning activities using MYOB Accounting Software.

The participants were selected because they represented students who had learning experience related to computer-based accounting practices. Their involvement was relevant to the research variables because the study examined students' perceptions of MYOB implementation, learning motivation, learning interest, and competency improvement. The inclusion of students from different grade levels was intended to provide a broader description of Computer Accounting learning in the Accounting and Institutional Finance Program. Demographic information, including grade level and gender, was collected to describe the characteristics of the respondents and to support the interpretation of the research findings.

2.3. Population and Sampling Technique

The population of this study included all students of the Accounting and Institutional Finance Program at a vocational high school in East Kalimantan, Indonesia, who participated in Computer Accounting learning during the 2025/2026 academic year. Sampling was conducted using proportional random sampling to ensure that students from each grade level had proportional representation in the sample. This technique was used because the population consisted of several grade levels, namely Grade X, Grade XI, and Grade XII, with different numbers of students in each group. The final sample consisted of 98 students, including 35 students from Grade X, 31 students from Grade XI, and 32 students from Grade XII. The use of proportional random sampling was expected to reduce sampling bias and provide a representative sample of the student population.

2.4. Instruments

Data collection instruments included questionnaires, competency tests, observations, and documentation. The questionnaire was used to measure MYOB Accounting Software implementation, learning motivation, and learning interest using Likert-scale indicators. The questionnaire used a four-point Likert scale consisting of strongly agree, agree, disagree, and strongly disagree. The MYOB implementation variable consisted of 15 items, learning motivation consisted of 20 items, and learning interest consisted of 20 items. These instruments were designed to capture students' perceptions and learning-related psychological factors in Computer Accounting learning.

The MYOB implementation instrument measured students' perceptions of software usability, practicality, and effectiveness in accounting learning. The learning motivation instrument measured persistence, enthusiasm, achievement orientation, and learning engagement. The learning interest instrument measured attention, curiosity, and active participation during accounting learning. Students' competency was measured using pre-test and post-test assessments combined with practical accounting tasks. Competency indicators included accounting knowledge, software operation skills, transaction processing ability, and financial report preparation.

2.5. Validity and Reliability

Instrument validity was tested using Pearson product-moment correlation with the assistance of Stata MP 17 software. Each item was examined to determine whether it was valid for measuring the intended variable. Reliability testing was conducted using Cronbach's alpha coefficient. The instruments were considered reliable if the Cronbach's alpha value exceeded 0.70. These validity and reliability tests were conducted to ensure that the research instruments were appropriate and consistent for data collection.

© 2026 The Author(s)
This is an Open Access article under the Creative Commons Attribution-ShareAlike 4.0 International License
ISSN: 2797-3174

2.6. Research Procedure

The study was conducted in several stages during the 2025/2026 academic year. The first stage involved preliminary observations, identification of research problems, and preparation of research instruments. The second stage involved testing the validity and reliability of the instruments before the main data collection. The third stage involved data collection through questionnaires, competency tests, observations, and documentation. The final stage involved data processing, statistical analysis, interpretation of findings, and formulation of conclusions.

2.7. Data Analysis

Data analysis employed multiple linear regression using Stata MP 17 software. Before hypothesis testing, several classical assumption tests were conducted, including normality, multicollinearity, heteroscedasticity, linearity, and autocorrelation tests. These tests were used to examine whether the regression model met the required statistical assumptions. Hypothesis testing consisted of partial testing using the t-test, simultaneous testing using the F-test, and coefficient of determination analysis using R^2. The results of the analysis were used to determine the influence of MYOB Accounting Software implementation, learning motivation, and learning interest on students' competency improvement.

3. Results and Discussion

3.1. Results

3.1.1. Descriptive Statistics

The descriptive analysis was conducted to describe respondent characteristics, students' perceptions of MYOB Accounting Software implementation, learning motivation, learning interest, and competency improvement. The respondent characteristics included grade level and gender to provide a clearer profile of the participants involved in the study. A total of 98 students participated in this study, consisting of students from Grade X, Grade XI, and Grade XII. The inclusion of respondents from different grade levels was intended to provide a broader description of Computer Accounting learning among students in the Accounting and Institutional Finance Program. The demographic characteristics of the respondents are presented in Table 1.

Table 1. Respondent Characteristics

Characteristics	Frequency	Percentage
Grade X	35	35.71
Grade XI	31	31.63
Grade XII	32	32.65
Male	28	28.57
Female	70	71.43

As shown in Table 1, the respondents were distributed across three grade levels, with 35 students from Grade X, 31 students from Grade XI, and 32 students from Grade XII. Based on gender, the respondents consisted of 28 male students and 70 female students. This composition indicates that female students represented the majority of participants in the study. The distribution of grade levels also shows that the sample included students from different stages of vocational accounting learning. Therefore, the respondent characteristics provided a relevant basis for interpreting students' perceptions and competency improvement in Computer Accounting subjects.

The descriptive findings indicated that students generally perceived MYOB Accounting Software positively. Most students agreed that MYOB helped them understand accounting procedures and computerized transaction processing. Students also demonstrated moderate to high levels of learning motivation and learning interest, indicating positive attitudes toward technology-based accounting learning. The competency test results showed that students experienced improvement after participating in MYOB-based accounting learning. However, the variation in students' gain scores was relatively limited, suggesting that the improvement was relatively similar across participants.

Furthermore, classroom observations revealed that students generally showed enthusiasm during MYOB-based learning activities. However, students had different levels of digital literacy and prior experience in using accounting software. Some students were able to operate MYOB more independently, while others still required repeated guidance in recording transactions and preparing financial reports. These differences indicate that students' competency improvement may not be determined only by MYOB implementation, motivation, and interest. Other factors, such as basic accounting competence, practice intensity, teacher guidance, and learning facilities, may also influence competency development in Computer Accounting learning.

© 2026 The Author(s)
This is an Open Access article under the Creative Commons Attribution-ShareAlike 4.0 International License
ISSN: 2797-3174

3.1.2. Classical Assumption Tests

Classical assumption tests were conducted before multiple linear regression analysis to evaluate the suitability of the regression model. The normality test was conducted using the Shapiro-Wilk and Anderson-Darling tests. The Shapiro-Wilk test produced W = 0.78196 with a p-value of 9.589×10^{-11}. The Anderson-Darling test produced A = 5.457 with a p-value of 1.477×10^{-13}. These results indicated that the residuals were not normally distributed because both p-values were below the significance level of 0.05.

The heteroscedasticity test using Breusch-Pagan produced BP = 1.5361 with a p-value of 0.6740, while the NCV test produced Chi-square = 0.6039 with a p-value of 0.4371. These findings indicated that there was no heteroscedasticity problem in the regression model. The multicollinearity test showed VIF values of 2.3005 for X1, 6.3738 for X2, and 6.1558 for X3, indicating moderate but not severe multicollinearity. The linearity test using Ramsey RESET produced RESET = 0.9633 with a p-value of 0.3855, indicating that the regression model met the linearity assumption. The Durbin-Watson test produced DW = 1.284 with a p-value of 0.000102, indicating potential autocorrelation, and the complete results of the classical assumption tests are presented in Table 2.

Table 2. Classical Assumption Test Results

Test	Result	p-value	Conclusion
Shapiro-Wilk	0.78196	9.589e-11	Residuals not normally distributed
Anderson-Darling	5.457	1.477e-13	Residuals not normally distributed
Breusch-Pagan	1.5361	0.6740	No heteroscedasticity
NCV Test	0.6039	0.4371	No heteroscedasticity
Ramsey RESET	0.9633	0.3855	Linearity assumption met
Durbin-Watson	1.284	0.000102	Potential autocorrelation

As shown in Table 2, the regression model met several important assumptions, including the absence of heteroscedasticity and the fulfillment of the linearity assumption. The VIF values also indicated that multicollinearity was not severe, although some independent variables showed moderate correlation. However, the normality tests showed that the residuals were not normally distributed. The Durbin-Watson result also indicated potential autocorrelation, but this finding was treated as an additional diagnostic because the study used cross-sectional data. Overall, the classical assumption test results provided important information for interpreting the regression findings more carefully.

3.1.3. Multiple Linear Regression Analysis

Multiple linear regression analysis was conducted to examine the influence of MYOB implementation, learning motivation, and learning interest on students' competency improvement. The regression model included MYOB implementation as X1, learning motivation as X2, and learning interest as X3. The dependent variable in this analysis was students' competency improvement in Computer Accounting subjects. Based on the regression output, the regression equation obtained was Y = 1.6087 + 1.8889 X1 + 4.5534 X2 – 3.8649 X3. The complete results of the multiple linear regression analysis are presented in Table 3.

Table 3. Multiple Linear Regression Analysis

Variable	Coefficient	p-value	Conclusion
MYOB Implementation (X1)	1.8889	0.6148	Not Significant
Learning Motivation (X2)	4.5534	0.4867	Not Significant
Learning Interest (X3)	-3.8649	0.5535	Not Significant
Constant	1.6087	-	-

As shown in Table 3, the regression coefficient for MYOB implementation was positive at 1.8889, but it was not statistically significant because the p-value was 0.6148, which was greater than 0.05. Learning motivation also had a positive coefficient of 4.5534, but its p-value of 0.4867 indicated that it did not significantly influence students' competency improvement. In contrast, learning interest had a negative coefficient of -3.8649, but the effect was also not statistically significant because the p-value was 0.5535. These results indicate that none of the independent variables had a statistically significant individual effect on students' competency improvement. Therefore, MYOB implementation, learning motivation, and learning interest could not individually explain significant changes in students' competency improvement in this study.

3.1.4. Simultaneous Test and Coefficient of Determination

The simultaneous test was conducted to examine whether MYOB implementation, learning motivation, and learning interest jointly influenced students' competency improvement. The result showed that the F-value was 0.4932 with a Prob > F value of 0.6879. Since the Prob > F value was greater than 0.05, the three independent variables did not simultaneously have a significant influence on students' competency improvement. This

© 2026 The Author(s)
This is an Open Access article under the Creative Commons Attribution-ShareAlike 4.0 International License
ISSN: 2797-3174

finding indicates that MYOB implementation, learning motivation, and learning interest, when analyzed together, were unable to significantly explain changes in students' competency improvement. The complete results of the simultaneous test and coefficient of determination are presented in Table 4.

Table 4. Simultaneous Test and Coefficient of Determination

Model Measurement	Value
F-value	0.4932
Prob > F	0.6879
R-square	0.0155
Adjusted R-square	-0.0159

As shown in Table 4, the R-square value was 0.0155, indicating that only 1.55% of the variance in students' competency improvement could be explained by MYOB implementation, learning motivation, and learning interest. This means that the remaining 98.45% of the variance was not explained by the variables included in the research model. The adjusted R-square value of -0.0159 also indicates that the explanatory power of the model was very low after considering the number of independent variables included in the analysis. These results suggest that students' competency improvement in Computer Accounting subjects may be influenced by more complex factors than those examined in this study. Therefore, variables such as students' initial accounting ability, digital literacy, practice intensity, instructional quality, teacher guidance, and learning facilities should be considered in future research.

3.2. Discussion

3.2.1. The Influence of MYOB Accounting Software Implementation on Students' Competency

The findings revealed that MYOB implementation did not significantly influence students' competency improvement. This result can be explained by the relatively low variation in students' gain scores. The low variation indicates that the difference between students' pre-test and post-test scores was not large enough to show a strong statistical effect. In addition, students' relatively high initial ability may have limited the opportunity for substantial improvement after MYOB-based learning. Therefore, although MYOB was used as a learning tool, its contribution to competency improvement was not statistically significant. This interpretation is consistent with Staus et al. (2021), who explain that a ceiling effect can occur when participants begin with high initial scores, thereby reducing the possibility of detecting substantial gains after an educational intervention.

Another explanation relates to the limited duration of MYOB practice during classroom learning. Computerized accounting competency requires repeated practice so that students can become familiar with recording transactions, processing accounting cycles, and preparing financial reports. These learning processes cannot be mastered only through short-term exposure to accounting software. However, limited classroom hours may have reduced students' opportunities to practice MYOB intensively. As a result, MYOB implementation could not fully support significant improvement in students' competency within the available learning time. This explanation is supported by Shamsudin et al. (2023), who emphasize that digital accounting learning should involve real-life scenarios and hands-on exercises so that students can develop practical skills rather than merely become familiar with the technology.

The non-significant effect may also be influenced by differences in students' digital literacy. Students with stronger digital skills may have adapted more easily to MYOB-based learning activities. In contrast, students with lower digital literacy may have needed more guidance when operating the software, entering transactions, and generating financial reports. These differences could affect students' ability to benefit equally from MYOB implementation. Moreover, other important variables, such as instructional quality, practice intensity, teacher guidance, learning facilities, basic accounting competence, and digital literacy, may have stronger roles in explaining students' competency improvement. Al-Hattami (2025) likewise shows that digital literacy and technological self-efficacy shape the benefits students obtain from digital accounting education, suggesting that the same software may not produce uniform learning outcomes across students.

3.2.2. The Influence of Learning Motivation on Students' Competency

The findings indicated that learning motivation did not significantly influence students' competency improvement. This result suggests that motivation alone was not sufficient to produce measurable improvement in Computer Accounting competency. Although motivation can encourage students to participate in learning activities, it does not automatically lead to technical mastery of accounting software. In this study, students' motivation may have encouraged classroom participation but was not strong enough to generate substantial competency gains. Meta-analytic evidence indicates that the relationship between motivation and learning

© 2026 The Author(s)
This is an Open Access article under the Creative Commons Attribution-ShareAlike 4.0 International License
ISSN: 2797-3174

outcomes depends on the type of motivation and the outcome being measured; motivation is not uniformly related to every performance indicator (Howard et al., 2021). Therefore, the non-significant result in this study does not necessarily reject Self-Determination Theory but suggests that the motivation measured may not have been sufficient to improve students' technical competency.

Another possible explanation is that students' motivation was more directed toward completing assignments than mastering accounting competencies. Based on classroom observations at a vocational high school in East Kalimantan, most students showed enthusiasm and actively participated during MYOB practice sessions. However, many students tended to follow teacher instructions and complete assigned tasks rather than independently explore accounting software features. This condition indicates that motivation functioned more as a driver of task completion than as a driver of deeper competency development. Therefore, external learning factors, such as teaching methods, laboratory facilities, classroom environment, practice intensity, and teacher guidance, may have had a greater influence than individual motivation. This explanation is consistent with Shamsudin et al. (2023), who identify self-directed learning and learner readiness as important dimensions of accounting students' adaptation to a digital learning environment.

3.2.3. The Influence of Learning Interest on Students' Competency

Learning interest also did not significantly influence students' competency improvement. This finding indicates that students' interest in accounting learning was not sufficient to improve competency statistically. Students with high learning interest may show greater attention, curiosity, and willingness to participate in classroom activities. However, vocational accounting competency requires not only interest, but also continuous practice, technical understanding, procedural mastery, and consistent training. Therefore, learning interest did not automatically result in significant competency improvement in MYOB-based accounting learning. Harackiewicz et al. (2016) explain that interest increases attention and effort and encourages students to re-engage with a topic, but its educational effect depends on how that interest is developed and supported through learning activities. Thus, interest may strengthen participation without necessarily producing immediate mastery of procedural accounting skills.

This result can also be linked to the actual characteristics of students in the Accounting and Institutional Finance Program at a vocational high school in East Kalimantan. Many students appeared interested in learning MYOB because it was perceived as a new and technology-based learning experience. However, this interest was not always followed by intensive practice or deeper understanding of accounting procedures. Classroom observations showed that students generally enjoyed using computers and accounting software, yet some still experienced difficulties when completing complex accounting tasks independently. As a result, learning interest mainly contributed to students' willingness to participate in learning activities, but did not necessarily translate into measurable competency improvement. Harackiewicz et al. (2016) also distinguish situational interest triggered by a new learning experience from more enduring individual interest, which helps explain why students' initial enthusiasm for MYOB was not always followed by sustained independent practice.

3.2.4. Simultaneous Influence of MYOB Implementation, Learning Motivation, and Learning Interest

The simultaneous analysis indicated that MYOB implementation, learning motivation, and learning interest collectively did not significantly influence students' competency improvement. This result indicates that competency improvement in Computer Accounting subjects is influenced by more complex factors beyond technology implementation and psychological aspects. Students' accounting competencies may depend on basic accounting skills, digital literacy, instructional quality, learning environment, practice opportunities, and access to educational facilities. During MYOB-based learning, differences in students' initial accounting knowledge, computer access, digital literacy, and opportunities for independent practice were observed. Students who had better computer access and stronger accounting foundations generally demonstrated better performance regardless of their motivation or learning interest levels. Recent international accounting education research similarly views digital competency as the product of technological skills, self-efficacy, learning dispositions, and curriculum design rather than the result of software exposure alone (Al-Hattami, 2025; Busulwa et al., 2026).

The low explanatory power of the research model also suggests that important variables may not have been included in this study. The sample consisted of students from different grade levels with varying academic backgrounds, learning experiences, and levels of readiness to use accounting software. These differences may have reduced the ability of MYOB implementation, learning motivation, and learning interest to predict students' competency improvement simultaneously. Therefore, competency development in vocational accounting education should be understood as a multidimensional process involving technological, pedagogical, cognitive, and environmental factors. The findings highlight the importance of integrating technology-based learning with effective pedagogical strategies, intensive practical training, sufficient learning facilities, and supportive learning environments. Larios Soldevilla et al. (2025) argue that accounting education should integrate technological, soft, and research skills, while Tiron-Tudor et al. (2025) highlight the need to align students'

© 2026 The Author(s)
This is an Open Access article under the Creative Commons Attribution-ShareAlike 4.0 International License
ISSN: 2797-3174

digital capabilities with changing professional demands. These studies support the view that competency development requires an integrated and multidimensional learning design.

3.3. Implications

This study provides several implications for vocational accounting education. Practically, schools and teachers should optimize technology-based accounting learning by providing more intensive MYOB training and improving students' digital literacy. Teachers should also integrate interactive, guided, and student-centered learning methods to strengthen students' engagement during computer accounting practice. Theoretically, the findings contribute to the literature on vocational accounting education by showing that technology implementation alone may not guarantee competency improvement. The findings also suggest that psychological and environmental factors should be considered together when designing effective technology-based accounting learning. These recommendations are consistent with international studies calling for accounting curricula to combine technological competence with practice-oriented learning and broader professional skills rather than treating software use as an isolated learning objective (Larios Soldevilla et al., 2025; Tettamanzi et al., 2023).

3.4. Limitations

This study has several limitations that should be considered when interpreting the findings. First, the study was conducted in only one vocational high school in East Kalimantan, which may limit the generalizability of the results to other educational contexts. Second, the study focused only on MYOB implementation, learning motivation, and learning interest, while other potentially influential variables were not included in the research model. Third, data collected through questionnaires may involve subjectivity because the responses depended on students' perceptions and self-assessment. In addition, the study was conducted over a limited observation period, which limited the ability to observe students' long-term competency development after continuous MYOB practice. Podsakoff et al. (2003) warn that data obtained from the same respondents through self-report instruments can introduce common method bias and distort the observed relationships among variables. Therefore, future research should use multi-site longitudinal designs and combine questionnaires with objective performance measures.

4. Conclusion

This study concluded that MYOB Accounting Software implementation, learning motivation, and learning interest did not significantly influence students' competency improvement either individually or simultaneously in Computer Accounting subjects. These findings indicate that competency improvement in vocational accounting education is not determined only by the availability of technology-based learning tools or by students' motivational and interest-related factors but is shaped by a more complex interaction among students' initial abilities, digital literacy, instructional quality, practice intensity, teacher guidance, learning facilities, and the overall learning environment. The results also suggest that MYOB implementation can support computer accounting learning, but its effectiveness depends on how the software is integrated into teaching practices, how frequently students engage in hands-on practice, and how prepared students are to operate digital accounting tools. Therefore, vocational schools should strengthen technology-based accounting learning through more intensive practical activities, interactive and guided teaching methods, digital literacy development, adequate laboratory support, and continuous competency development programs. Future studies are recommended to involve broader research contexts and include additional variables, such as students' basic accounting competence, computer self-efficacy, learning readiness, teacher competence, and learning infrastructure, to provide a more comprehensive explanation of competency improvement in vocational accounting education.

Author Contributions

Sriyani: Conceptualization, Methodology, Investigation, Data Curation, Formal Analysis, Writing – Original Draft Preparation. Ulil Hartono: Supervision, Validation, Writing – Review and Editing. Sri Setyo Iriani: Supervision, Validation, Writing – Review and Editing.

Funding

No funding support was received.

Declaration of Conflicting Interests

The authors declared no potential conflicts of interest with respect to the research, authorship, and/or publication of this article.

Ethics and Consent Declarations

This study was conducted following educational research ethics principles. Participation was voluntary, and informed consent was obtained from participants before data collection. All participant information was kept confidential and used only for research purposes.

© 2026 The Author(s)
This is an Open Access article under the Creative Commons Attribution-ShareAlike 4.0 International License
ISSN: 2797-3174

Data Availability

The datasets generated during and/or analyzed during the current study are available from the corresponding author on reasonable request.

Declaration on AI Use

The authors declare that no artificial intelligence (AI) or AI-assisted tools were used in the preparation of this manuscript.

References

Abdi, S., & Rahmania, D. (2023). The effect of learning interest and self-efficacy on junior high school students' learning achievement. *ProGCouns: Journal of Professionals in Guidance and Counseling, 4*(1), 20–28. https://doi.org/10.21831/progcouns.v4i1.53757

Al-Hattami, H. M. (2023). Understanding perceptions of academics toward technology acceptance in accounting education. *Heliyon, 9*(1), e13141. https://doi.org/10.1016/j.heliyon.2023.e13141

Al-Hattami, H. M. (2025). Understanding how digital accounting education fosters innovation: The moderating roles of technological self-efficacy and digital literacy. *The International Journal of Management Education, 23*(2), 101131. https://doi.org/10.1016/j.ijme.2025.101131

Al-Hattami, H. M., Al-Bukhrani, M. A., Almasria, N. A., & Al Ghunaimi, H. (2025). Exploring student acceptance of digital accounting courses: An empirical analysis. *Journal of International Education in Business*. https://doi.org/10.1108/JIEB-01-2025-0009

Busulwa, R., Waheduzzaman, W., Pathiranage, N., & Yii, K.-J. (2026). Digital transformation and the accounting education design dilemma: Balancing today's vs. tomorrow's digital competency requirements. *Frontiers in Education, 11*, 1807021. https://doi.org/10.3389/feduc.2026.1807021

Harackiewicz, J. M., Smith, J. L., & Priniski, S. J. (2016). Interest matters: The importance of promoting interest in education. *Policy Insights from the Behavioral and Brain Sciences, 3*(2), 220–227. https://doi.org/10.1177/2372732216655542

Howard, J. L., Bureau, J., Guay, F., Chong, J. X. Y., & Ryan, R. M. (2021). Student motivation and associated outcomes: A meta-analysis from self-determination theory. *Perspectives on Psychological Science, 16*(6), 1300–1323. https://doi.org/10.1177/1745691620966789

Indriani, R. (2020). Efektivitas penggunaan program MYOB dalam meningkatkan hasil belajar akuntansi. *Jurnal Pendidikan Akuntansi Indonesia, 18*(3), 102–111. https://eprints.ums.ac.id/84746/1/02.%20NASKAH%20PUBLIKASI.pdf

Januszewski, A., Kujawski, J., Buchalska-Sugajska, N., & Śpiewak, J. (2024). Digital competencies of finance and accounting students. *Procedia Computer Science, 246*, 4481–4491. https://doi.org/10.1016/j.procs.2024.09.298

Khairatuna'ilah, K., & Yuliati, A. (2025). Factors influencing learning outcomes in MYOB accounting computer subject: A study of grade XI accounting students. *BIMA Journal: Business, Management and Accounting Journal, 6*(2), 1025–1034. https://doi.org/10.37638/bima.6.2.1025-1034

Kuang, T. M. (2024). Digital game acceptance in accounting education: Role of teaching experience. *Jurnal Akuntansi Multiparadigma, 15*(1), 41–53. https://doi.org/10.21776/ub.jamal.2024.15.1.04

Larios Soldevilla, O. A., Mendoza Ibarra, V., Moscoso Cuaresma, J. R., Urdanegui Sibina, R., Stone, D., Huamani Cerrón, A., & Pretell Pintado, E. A. (2025). Transforming accounting education: Integrating technological, soft and research skills in education. *Cogent Education, 12*(1), 2478304. https://doi.org/10.1080/2331186X.2025.2478304

Ma, N., & Ruannakarn, P. (2024). The application of digital transformation in accounting education: A case study of Internet + technology improving academic performance. *Higher Education Studies, 14*(2), 62. https://doi.org/10.5539/hes.v14n2p62

Pham, L., Pham, T., & Phuong, T. (2024). The determinants of digital competencies in accounting: An empirical study in Vietnam. *Higher Education, Skills and Work-Based Learning*. https://doi.org/10.1108/HESWBL-09-2023-0264

Podsakoff, P. M., MacKenzie, S. B., Lee, J.-Y., & Podsakoff, N. P. (2003). Common method biases in behavioral research: A critical review of the literature and recommended remedies. *Journal of Applied Psychology, 88*(5), 879–903. https://doi.org/10.1037/0021-9010.88.5.879

Rahmah, L., & Rochmawati, R. (2023). Pengaruh fasilitas laboratorium akuntansi, pengantar akuntansi, dan computer knowledge terhadap hasil belajar komputer akuntansi dengan intensitas belajar sebagai variabel moderasi. *Progress: Jurnal Pendidikan, Akuntansi dan Keuangan, 6*(2), 105–121. https://doi.org/10.47080/progress.v6i2.2619

Shamsudin, A., Mamat, S. N., Pauzi, N. F. M., & Karim, M. S. (2023). Adapting to changing expectations: Accounting students in the digital learning environment. *International Journal of Information and Education Technology, 13*(1), 166–175. https://doi.org/10.18178/ijiet.2023.13.1.1792

Shobriyyah, M., & Listiadi, A. (2022). Pengaruh pengantar akuntansi, pembelajaran daring, dan motivasi belajar terhadap hasil belajar komputer akuntansi. *Edukatif: Jurnal Ilmu Pendidikan, 4*(2), 2870–2878. https://doi.org/10.31004/edukatif.v4i2.2617

Staus, N. L., O'Connell, K., & Storksdieck, M. (2021). Addressing the ceiling effect when assessing STEM out-of-school time experiences. *Frontiers in Education, 6*, 690431. https://doi.org/10.3389/feduc.2021.690431

© 2026 The Author(s)
This is an Open Access article under the Creative Commons Attribution-ShareAlike 4.0 International License
ISSN: 2797-3174

Tettamanzi, P., Minutiello, V., & Murgolo, M. (2023). Accounting education and digitalization: A new perspective after the pandemic. *The International Journal of Management Education, 21*(3), 100847. https://doi.org/10.1016/j.ijme.2023.100847

Thottoli, M. M., Islam, M. A., Abdullah, A. B. M., Hassan, M. S., & Ibrahim, S. (2024). Enricher learning: Bridging the gap between academics and practicing accounting professionals. *Journal of Education for Business, 99*(5), 300–311. https://doi.org/10.1080/08832323.2024.2366787

Tiron-Tudor, A., Labaditis (Cordos), A., & Deliu, D. (2025). Future-ready digital skills in the AI era: Bridging market demands and student expectations in the accounting profession. *Technological Forecasting and Social Change, 215*, 124105. https://doi.org/10.1016/j.techfore.2025.124105

Wang, X., & Cheng, Z. (2020). Cross-sectional studies: Strengths, weaknesses, and recommendations. *CHEST, 158*(1S), S65–S71. https://doi.org/10.1016/j.chest.2020.03.012

Zanaria, Y., & Dewi, S. (2024). The influence of introductory accounting understanding, locus of control and computer anxiety on MYOB (Mind Your Own Business) accounting learning outcomes. In *Proceedings of the 1st International Conference on Economics and Business (ICEB 2023)*. EAI. https://doi.org/10.4108/eai.2-8-2023.2341711

Zhang, S., Sun, Y., & Leung, M. K. (2025). Digital skills for the accounting and finance profession: Evidence from online job advertisements in Hong Kong and Singapore. *Cogent Education, 12*(1), 2532917. https://doi.org/10.1080/2331186X.2025.2532917

© 2026 The Author(s)
This is an Open Access article under the Creative Commons Attribution-ShareAlike 4.0 International License
ISSN: 2797-3174