

The Effect of MYOB Test Clinic Toward Student Competence

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Abstract: The objective of this study to prove the effect of the implementation of MYOB test clinic on improving student competence in the D4 (Diploma) Public Accounting Study Program. The data used in this study are primary data obtained from questionnaires. Respondents of this study were 52 students of D4 Accounting Public Accounting Study Program. The data analysis method used is multiple regression statistical analysis. Based on the evaluation results of the MYOB test clinic, the average value obtained increased from 48 before to 74 or an increase of 52%. The results showed that the method variables, material, and instructor of MYOB test clinic had no effect on the competence of students in the D4 Public Financial Accounting Study Program. The contribution of MYOB test clinic's method, material, and instructor variables on student competence is only 1.9% and the remaining 98.1% is influenced by other variables.

Keywords: MYOB, method, material, instructor, competence.

1. Introduction

Science and Technology are now developing rapidly, which is marked by the advancing field of science and technology in various fields of work, such as health, transportation, or energy and mining which are the impact of the development of electronic, information and communication technology. Progress in the field of science and technology is marked by an increase in the speed of technological devices in the work process that is significantly different from before. In addition, technological progress is also characterized by the smaller size of components and technological devices, but has an increasingly large capacity that will affect the development of industrial processes and products. Innovation in the field of science and technology is a necessity and has clearly contributed to sustainable economic development in various countries in the world. For this reason, advanced industrial countries have an interest in mastering and developing science, science and technology through research and development to maintain and enhance the competitiveness, capacity, quantity and quality of products produced by the industry and their impact on the quality of human development. On the other hand, developing countries also began to realize that mastery of science, science and technology is the key to encouraging the development of the economic sector in order to grow and develop, so as to provide welfare for the community and its population.

Inequality in the progress of science and technology is felt by developing countries which tend to be consumers for the products of advanced industrial countries, as a result of intense competition in the era of globalization. At present, developing countries are starting to improve and are racing to develop their skills in the field of science and technology to improve production efficiency and competitiveness to penetrate tight international market access and are dominated by advanced industrial countries. For this reason, it is necessary to support adequate equipment and research and development facilities in various fields of science and technology. Research and development carried out in universities is an alternative that can be utilized in order to support the development of domestic products for the purpose of increasing industrial competitiveness.

This is in line with the mandate stated in the Presidential Regulation Number 2 of 2015 concerning the National Medium Term Development Plan 2015-2019 stating that the 2015-2019 science and technology development strategic issues are increasing the capacity of science and technology in terms of (1) the ability to make a real contribution to the competitiveness of the industrial sector, (2) the sustainability and utilization of natural resources and (3) the preparation of the Indonesian people to welcome an advanced and modern life, as well as the availability of the necessary factors, such as human resources, facilities and infrastructure, science and technology institutions, networks, and financing. Furthermore, it was stated that in order to carry out the mandate of the 2005-2025 National Long Term Development Plan and the 2016-2019 National Research Agenda, the

research was focused on areas (1) food and agriculture, (2) energy, new and renewable energy, (3) health and medicine, (4) transportation, (5) telecommunications, information, and communication, (6) defense and security technology, (7) advanced material technology, and (8) social humanities.

In addition to carrying out the mandate of the legislation, research and development in universities as a center of science and technology development are also required to contribute to increasing the spread and publication of research results at national and international levels. In an effort to support capacity building and HR competencies within the Ministry of Research, Technology and Higher Education (Kemristekdikti), the Career and HR Competency Directorate, the Directorate General of Science and Technology and Higher Education Resources, will hold a Short Course abroad for lecturers from universities a field that is a priority for national science and technology development.

Based on the background of the above problems, the researcher conducted a research entitled: "The Effect of MYOB Test Clinic on Student Competence".

2. Literature Review

2.1. Previous Researches

Suharyono (2017) conducted a study on analysis of student learning outcomes in computer accounting courses [19]. Based on the Indonesian National Work Competency Standards, that one of the competency units that must be mastered by students is to operate a computer accounting application. This study was conducted to determine whether there were differences in learning outcomes in computer accounting courses between classes A, B and C. The test equipment used was the Mann-Whitney nonparametric test. The population in this study is 81 students of the third semester of the D3 Business Administration Study Program. The average final computer accounting value for class A is 74.89, higher than the grade B value of 73.3 and class C is 71.78. The results of this study indicate that student learning outcomes or abilities in computer accounting courses using MYOB between class A, class B and class C are not different. The difference in lecturers who administer computer accounting courses in each class does not affect student learning outcomes.

Accountancy has been significantly affected by information technology. Accounting education curricula, however still largely ignore the use of computers as tools in the learning process, mainly because of budgetary and timetable constraints. This study investigates the impact of learning accounting by computers on students' perceived skills. The aim of our study was to determine the effectiveness of teaching undergraduate accounting students courses in using computer in accounting. Four hundred and sixty-three accounting students were included in the study, a multiple choice question survey was performed after finishing a course offered to teach students computer skills in accounting. The results showed that such course has an impact on attitudes towards the perceived skills from using computers for accounting purposes. After the course, no gender differences with respect to attitudes towards the perceived skills were found, but males report shows slightly more computer experience than females [4].

The research of Mcdowall and Jackling (2007) about examines student perceptions of the usefulness of Computer-Assisted Learning (CAL) packages in learning accounting concepts in terms of the influence on academic performance [13]. Various additional factors affecting academic performance (such as gender, prior studies of accounting, and computer systems, together with entry background) are incorporated in the development of a multiple regression model, together with perceptions of CAL. The study uses a sample of 280 second-year undergraduate accounting students from an Australian university to test the model. In contrast to prior studies, this study showed that positive perceptions of the usefulness of CAL significantly influenced performance. Additionally, it was found that international students, many of whom enter university at the second year level having obtained advanced standing credits, had significantly poorer performance than local students. The findings show that gender, prior studies of accounting and computing systems were not significant influences on academic performance. Overall, the results have implications for accounting educators utilising CAL in courses as a means of improving students' understanding of accounting concepts and academic performance.

Purwati and Suparlinah (2014) conducted a study entitled factors that influence MYOB's accounting computer competence [16]. This study used a survey method of 31 respondents MYOB accounting computer training participants held at the Computer Laboratory of the Faculty of

Economics and Business UNSOED. The results of the study that based on the survey results indicate that the average computer attitude score (4.4) and motivation (4.1) are in the high category in determining MYOB accounting computer competencies which on average get very good grades. The survey results on laboratory facilities (2.9) indicate a poor perception, which can be interpreted that the existing laboratory facilities are incomplete. But on the other hand, the role of the trainer has been assessed as good (4.1).

Herman (2016) examined the analysis of MYOB learning difficulties in FKIP UNTAN Pontianak [9]. Sources of data in this study are all students of the field of special expertise in Regular Accounting B FKIP UNTAN. Data collection techniques are direct observation techniques, direct communication and documentary study techniques. Data collection tools are interview guidelines, observation sheets and documentation work papers. Data processing techniques use domain analysis techniques. The results of the study based on observation and interview data were analyzed and concluded that the causes of student learning difficulties were from internal factors with the following aspects: (1) Learning interest, (2) Learning attention, (3) Learning readiness, (4) language understanding, (5) ICT capabilities. Based on the overall observation the average score of internal factors is 2.88 categorized as not good, and the dominant factor that affects students' learning difficulties is that language comprehension is categorized as not good.

Safitri (2016) examined the effect of learning motivation, computer attitude and accounting laboratory facilities on MYOB accounting learning achievement [17]. The results showed that there were simultaneous and partial effects of learning motivation, computer attitude and accounting laboratory facilities on learning achievement of MYOB Computer Accounting.

Using survey data from 776 knowledge workers from a university, this exploratory study generates and tests eight propositions concerning the relationship between individual differences and computer skill. A multiple regression analysis showed that the male gender, younger age, more experience with computers, an attitude of confidence regarding computers, lower math anxiety and a creative cognitive style are individual difference variables associated with higher computer skill. The regression also indicated that the individual difference variables accounted for 56 percent of the variance associated with computer skill. These findings suggest that organizations should manage EUC using two complementary processes: a global process and an individual process. The global or organization wide process would be responsible for areas such as standards, controls, and security. The individual process would address issues such as education and training, selection and recruitment and the introduction of new technology into the workplace [7].

2.2. MYOB Test Clinic

MYOB is an accounting application that has a bookkeeping automation system that can also fully integrate all accounting functions in one program. To improve the competence of students in the field of computer accounting, the Study Program of D4 Public Accounting at the State Polytechnic of Bengkalis facilitates the activities of MYOB test clinic. MYOB test clinic is an activity carried out to improve student competence in the field of computer accounting.

According to Gomes (1995: 196) training is every effort to improve worker performance in a particular job that is taking place in their responsibilities, or one job that has to do with their work [6].

2.3. Training Methods

Training and development programs are designed to improve achievement, reduce turnover, and improve satisfaction. Training methods include:

1. Information presentation techniques, namely lecture methods, video presentations, conference methods, job instructions (programmed instruction), self-study.
2. Simulation methods are case study methods, role playing, business games, vestibule training, laboratory training, and executive development programs.

2.4. Training materials

Training material is the knowledge or skills needed to achieve the goals set in accordance with the training accreditation guidelines. Training materials are divided into three groups [14], namely:

1. Basic material is the most basic material that should be known by trainees, for example about a policy, regulations, decisions and so on. The delivery of material is of a cognitive nature is carried out with a method that is adjusted to the level of need.
2. The core material is material that must be known and mastered by the trainee who directs the competencies to be achieved. Submission of the material was carried out with various alternative methods that led to the process of experimentation and exploration by participants.
3. Supporting material is the material commonly associated with fighting core material consisting of Building Learning Commitments, Plan of Action/Non-Advanced Plans and Field Work Practices .

2.5. Instructor

According to Hasibuan (2008), instructors can provide material in accordance with what is needed, a training instructor must have the following conditions [8]:

1. Teaching skills
2. Communication skills
3. Personality authority
4. Social skills
5. Technical skills
6. Emotional stability

2.6. Competence

Competence is a pattern of knowledge, skills, abilities, behaviors and other characteristics that can be measured according to what is needed by someone to perform the job role or job function properly. There are three main components of the formation of competencies:

1. Knowledge. Information that an employee has to carry out their duties and responsibilities according to the field they do (certain), for example computer language. Employee knowledge also determines the success or failure of the tasks assigned to him, employees who have sufficient knowledge to improve the efficiency of the company.
2. Skills. An effort to carry out the duties and responsibilities that the company gives to someone with good and maximum employees, for example a computer programmer. In addition to knowledge and ability of employees, the most important thing to pay attention to is the attitude of employee behavior.
3. Attitude. The pattern of a person's behavior in carrying out their duties and responsibilities in accordance with company regulations. If the employee has an attitude to support the achievement of the organization, then automatically all tasks charged to him will be carried out as well as possible. Knowledge competencies, skills and attitudes tend to be more real and relative on the surface as human characteristics.

3. Research Methodology

3.1. Population and Sample

According to Sugiyono (2014) the sample is part of the number and characteristics possessed by the population [18]. The population in this study were all 4th semester students of the D4 Accounting Study Program of the State Polytechnic of Bengkalis. Students of the D4 Study Program in Public Financial Accounting consist of two classes with a total of 52 students.

3.2. Variable

The variables in this study consist of independent variables and dependent variables. Independent variables are variables that influence or cause changes or the emergence of dependent variables [18]. The independent variable used in this study is the MYOB test clinic implementation which is measured through methods, materials and instructors. Dependent variables are variables that are affected or which are due to the existence of an independent variable [18]. The dependent variable in this study is student competence.

3.3. Research Model

This study will prove the effect of the MYOB test clinic implementation on improving student competence in the D4 Public Accounting Study Program (Figure 1).

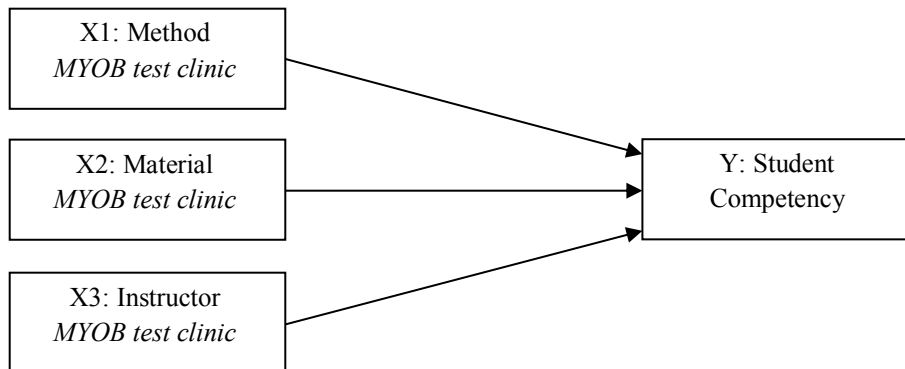


Figure 1. Research model

3.4. Data Collection and Analysis Techniques

The data collected for this study is primary data. Primary data, that is data collected and processed by the researcher directly from the subject or object of research. Data collection instruments used was questionnaires. Data analysis was performed using the help of a SPSS (statistical package for social science) computer program version 22. Data processing using multiple regression testing tools.

4. Research Result

4.1. Descriptive Analysis

MYOB test clinic has been completed for 3 days at the Computer Accounting Laboratory, Bengkalis State Polytechnic. The total participants who attended MYOB test clinic were 52 students.

Based on the evaluation results of the MYOB test clinic, the average value obtained increased from 48 before to 74 or an increase of 52%. However, despite an average increase in value, the level of graduation achieved showed unsatisfactory results. Of the 52 students who took the test, only 24 people Passed or were competent. Comparison of evaluation results before and after the MYOB test clinic is presented in Figure 2.

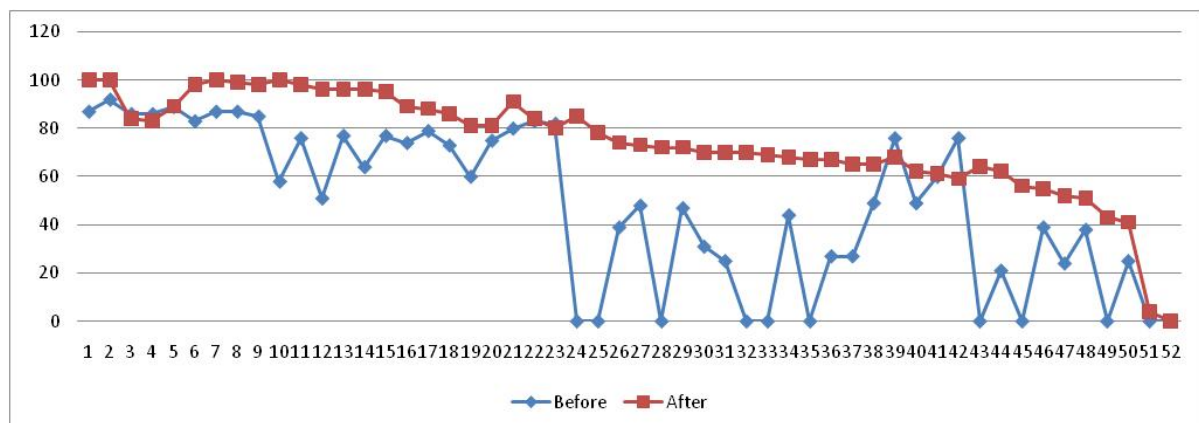


Figure 2. The Score before and after MYOB Test Clinic

4.2. Normality

Test normality using the Kolmogorov-Smirnov method if it approaches or is normally distributed it can be seen from the Asymp Sig value. (2-tailed), that is, if $Asymp\ Sig.\ (2\text{-tailed}) > 0.05$ then the data distribution is normal and if the $Asymp\ value\ is\ Sig.\ (2\text{-tailed}) < 0.05$, the distribution of data is not

normal. The results of the normality test with the help of SPSS using the Kolmogorov-Smirnov test can be seen in Table 1.

Tabel 1. Output Test of Normality

No	Variabel	Sig	Remark
1	Competency	0.052	Normal
2	Method	0.094	Normal
3	Material	0.071	Normal
4	Instructor	0.200	Normal

The normality test shows that the value of Asymp Sig. (2-tailed) is greater than the probability value (p) which is 0.05. Therefore, it can be concluded that the research data has a normal distribution.

4.3. Simultaneous Influence of Method Variable, Materials, and Instructors of MYOB test clinic toward Competence

Based on inferential statistical analysis using multiple regression analysis, proving that the method, material, and instructor variables simultaneously MYOB test clinic had no effect on student competence. This can be explained by the significant value of F which is $0.821 > \alpha = 0.05$ and the value of A R Square is 0.019 (Table 2). This means that the contribution of MYOB test clinic's method, material, and instructor variables to student competence is only 1.9% and the remaining 98.1% is influenced by other variables not discussed in this study.

Tabel 2. Output Uji F

No	Model	Df	F	Sig	R Square
1	Regression	3	0.306	0.821	0.019
2	Residual	48			

4.4. Partial Influence of Method Variable, Materials, and Instructors of MYOB test clinic toward Competence

Regression analysis can be partially seen from the value of t count and sig. If the value of t arithmetic $>$ t table or sig $<$ 0.05, the independent variable affects the dependent variable, on the contrary if the value of t arithmetic $<$ t table or sig $>$ 0.05 then the independent variable does not affect the dependent variable. The results of testing the influence of the method, material, and instructor variables MYOB test clinic on the competence partially can be seen in Table 3.

Table 3. Output t-test

No	Variable	t	t table	Sig	Probability
1	Method	0.434	2.007	0.666	0.05
2	Material	0.611	2.007	0.544	0.05
3	Instructor	0.601	2.007	0.551	0.05

Based on Table 4, the results of the study have shown that partially the methods, materials and instructors of MYOB test clinic did not affect competence. This, it can be interpreted that the MYOB test clinic method has been improved; it has no significant effect on student competence. The results of this study are different from previous studies which stated that the training method had a positive effect on competence [5].

The results of the study have shown that the material does not have a significant influence on competence. This means that the material given at the time of the MYOB test clinic is difficult to understand and practice by students so that students failed to achieve a minimum score to get competent predictions. Because MYOB certification does not only require soft skills but also must be supported by capable hard skills. The results of this study are different from the research conducted by Ardiansyah (2014) which shows that there is a significant influence between training materials on competence [2].

The results of the study showed that the MYOB test clinic instructor had no effect on student competence. The instructor in the MYOB test clinic has been certified MYOB competency. This means

that student competence is not derived from external factors (instructors), but is influenced by internal factors of the students themselves. The results of this study are not in accordance with the research conducted by Febriyanti (2013) stating that training instructors have a significant effect on employee competence [5].

5. Conclusion

This study has proven the effect of the MYOB test clinic implementation on improving student competence in the D4 Public Accounting Study Program. Based on the evaluation results of the MYOB test clinic, the average value obtained increased from 48 before to 74 or an increase of 52%. The results showed that the method variables, material, instructor MYOB test clinic had no effect on the competence of students in the D4 Public Financial Accounting Study Program. The contribution of MYOB test clinic's method, material, and instructor variables on student competence is only 1.9% and the remaining 98.1% is influenced by other variables.

The limitation of this research is that the variables used only from the aspect of method, material and instructor of MYOB test clinic, have not involved variables related to MYOB test clinic participants. This research can be used as a reference for further researchers to develop the research by considering other variables.

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