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Researc Article

The Effect of The Use of Practicum Modules on Students' Understanding of Using the MYOB Application in The Department of Economic Education of Gorontalo State University

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Abstract: The purpose of this study is to find out whether there is an influence of the use of practicum modules on the understanding of students of the Department of Economics Education, Faculty of Economics and Business, Gorontalo State University in using the MYOB application. This study uses a descriptive quantitative approach with a sample of 58 people. The instruments used are questionnaires and test questions. The data analysis technique used is simple linear regression analysis. Based on the results of data analysis, it was found that there was a significant influence of the use of the practicum module on the understanding of students of the Department of Economics Education, Faculty of Economics and Business, Gorontalo State University in using the MYOB application. The influence of the practicum module on the understanding of students of the Department of Economics Education, Faculty of Economics and Business, Gorontalo State University in using the MYOB application is 37.5% and the remaining 62.5% is influenced by other variables that are not examined in this study.

Keywords: Practicum, Module, Understanding, MYOB, Application

1. Introduction

Education is an important aspect of life in order to produce a quality new generation. Therefore, education today requires management and special strategies so that the potential or abilities possessed by students develop as well as be able to practice the knowledge and skills acquired during the learning process. This is to create students who are ready to use when entering the world of work and answer the demands of the times. The development of the times is shown by the development of science and technology that has changed all human activities, both in government, education, work and other community activities. So it is possible that in this era of increasingly sophisticated technology, everything is using computers. Computer systems have advantages compared to manual systems, including faster processes, large quantities produced, preventing errors and posting and compiling reports automatically.(Yudha & Ramantha in Wardiningsih, 2023)

MYOB (Mind Your Own Business) is a computer-based accounting application program that is used to automate bookkeeping completely, quickly and accurately, with a number of facilities but still has the same characteristics, namely entry of account lists, settings (Setup), bank managers, customers, suppliers, products to financial statements such as balance sheets, profit and loss and so on. (Ali mahmudi in Purtina, 2021)

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MYOB is an accounting application that is not only used in the industrial world, but is used in the curriculum of universities that have Accounting study programs, both educational and non-educational, making MYOB one of the Software which is used in computer accounting practice. (Pantow et al., 2021) Similarly, the Department of Economics Education (Accounting concentration) at the Faculty of Economics and Business, Gorontalo State University has included the MYOB application in the curriculum of the Computer Accounting course.

MYOB provides practical experience in financial management and accounting, allowing students to apply theoretical concepts in real-world contexts. Through the use of MYOB, students can gain hands-on experience in recording, processing, and analyzing financial data using software that is widely used in the industry. (Widijaya & Melissa, 2022) This not only deepens students' understanding of accounting concepts, but also helps students develop practical skills that are relevant to future job requirements. (Purtina, 2021)

However, based on observations made by students of the class of 2022 majoring in Economic Education (accounting concentration), the Faculty of Economics and Business, Gorontalo State University has not understood how to use the features in the MYOB application because the features in this application are only available in English, lecturers have difficulty helping students one by one and limited time in the laboratory due to a busy schedule.

The following are the results of observations made by students of the class of 2022 majoring in Economics Education, Accounting Concentration, Faculty of Economics and Business, Gorontalo State University:

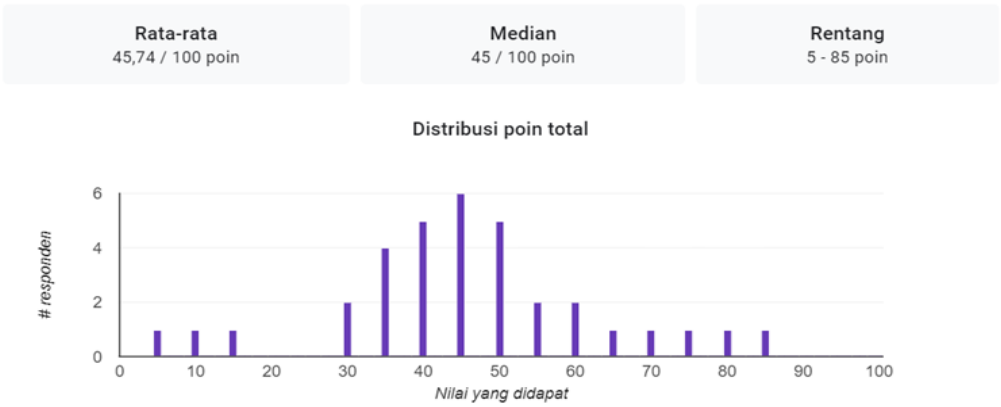

Figure 1. : Observation Results of Students of the Class of 2022 majoring in Economics Education, Concentration in Accounting, Gorontalo State University

The diagram above can be seen that students' understanding of using the MYOB application is still quite low. The average student only got a score of 45.74 out of 100 points. The highest score is only at 85 and there is a score of 5.

According to (Irin Widayati, 2020) Learning using practicum modules for accounting computer courses is believed to be able to improve the learning outcomes of student knowledge aspects. The use of practicum modules in accounting computer learning is stated to be effective in improving learning outcomes because it is able to encourage students to study learning materials and complete tasks because they can use the module to learn independently outside the classroom.

Research Results (Irin Widayati et al., 2020) which shows that the use of MYOB accounting practicum modules for manufacturing companies in computer accounting learning is effective in improving learning outcomes in both knowledge and skills (performance) of

students. This is also in line with the results of the study (Gustarie et al., 2019) that module teaching materials have a role in increasing the completeness of learning effectively. So it can be concluded that the practicum module can solve the above problems.

Modules are a type of teaching material that contains materials, methods, limitations, and ways of evaluating that are designed systematically and interestingly and can be learned independently by students to achieve the expected competencies. (Kosasih, 2021) The practicum module is a form of teaching materials that are systematically designed for students to use as a guide in learning practicum independently. (Agus Sudarmanto, 2017)

2. Literature Review

Definition of MYOB (Mind Your Own Business) Understanding

Nana Sudjana explained that "Understanding is a behavior that shows the ability of students to grasp the meaning of a concept. Comprehension includes the behavior of translating, interpreting, inferring, or extrapolating (taking into account) concepts using words or other symbols of one's own choosing." (Mellasanti Ayuwardani, 2023)

According to Ngalim Purwanto, "Understanding is a level of ability that expects a person to be able to understand the meaning or concept, situation and facts that he knows. In this case, he not only memorizes verbally, but understands the concept of the problem or fact being asked, then his operations can distinguish, change, prepare, present, arrange, interpret, explain, demonstrate, exemplify, estimate, determine, and make decisions" (Rachman, 2018)

According to Ali Mahmudi "MYOB (Mind Your Own Business) is an accounting application program used to automate bookkeeping completely, quickly and accurately. MYOB has characteristics, namely account registration, setup, managing banks, customers, suppliers, products to financial statements such as balance sheets, profit and loss and so on." (Purtina, 2021:06)

MYOB Accounting is an accounting application that can optimize complete, fast and accurate bookkeeping. The program has many functions, including entering account lists, organizing, managing banks, customers, suppliers, products, and financial reports such as balance sheets, income statements, and others. MYOB Accounting is produced by MYOB Limited Australia and is available for services of service companies, trading, low to medium trading and large corporations. (Fadila et al, 2020)

It can be concluded that MYOB understanding is a person's ability to understand or understand the MYOB application. Understanding MYOB can also be interpreted as the process, method, or act of understanding the MYOB application.

Factors Affecting Learning Comprehension

According to (Slameto, 2003) There are many types of factors that affect learning comprehension, but they can be classified into two, namely internal factors and external factors. Internal factors are factors that exist inside the individual who is learning, while external factors are factors that exist outside the individual.

a. Internal Factors

In this internal factor, there are three factors, namely Physical Factors, Psychological Factors and Fatigue Factor.

b. External Factors

It is grouped into three factors, namely Climatic factors, School factors and Community Factors.

Learning Comprehension Indicators

According to (Rachman, 2018) The indicator of understanding is that by understanding something, it means that a person can maintain, distinguish, guess, explain, interpret, estimate, determine, expand, inflate, analyze, give examples, rewrite, classify, and summarize.

These indicators show that understanding contains a broader meaning than knowledge. With knowledge, a person does not necessarily understand something in depth, just knowing without being able to grasp the meaning and meaning of something learned. As for understanding, a person can not only memorize something learned, but also have the ability to grasp the meaning of something learned and be able to understand the concept of the lesson.

Practicum Module

Modules are learning materials that contain materials, methods, limitations and ways of evaluating that are designed systematically and attractively to achieve the expected competencies according to the level of complexity. Modules are printed teaching materials designed to be learned independently by students. The module is also called independent teaching material because it is equipped with instructions for self-study. With the module, students can carry out learning activities without the presence of the lecturer directly. (Kosasih, 2021:18)

According to Heinich et al., four indicators can be used as a reference to assess the effectiveness and efficiency of the use of the Practicum Module. (Benny A, 2019) that is:

a. Improving Learning Outcomes or Competencies

Printed and non-printed Practicum modules, which are deliberately designed and developed to support a learning activity, need to be aligned with the learning objectives or competencies that will be achieved by students. The Practicum modules used need to be designed to contain content or material that is accurate and can be delivered systematically. The Practicum module used must be able to make students have specific abilities after studying the content. Students will have new abilities that include cognitive aspects, affective aspects, and psychomotor aspects.

b. Increases Learning Motivation

The Practicum module used in learning activities must contain illustrations that can support the mastery of the competencies or abilities that are being learned by students. The use of images, graphs and charts, as well as tables in the practicum module will make it easier for students to understand the material contained in the practicum module.

c. Improves Memory or Retention

Practicum modules that are designed by combining elements of substance or content of subject matter with the right layout and use of image illustrations, will usually be able to increase students' memory of the content or material being studied. Students will be motivated to carry out the learning process if the content or material contained in the practicum module is systematically arranged and equipped with attractive pictures or visual elements.

Memory or retention is the ability possessed by a person to remember the content or material that has been learned after a certain period of time. The results of research conducted by Dwyer (1980) show that visual elements or images are very effective to be used in improving students' memory of the content or subject matter. (Benny A, 2019)

d. Applying the Knowledge and Skills Learned

The Practicum modules used in learning activities must be able to make students able to apply or apply the concepts and skills learned in real situations. Practicum modules need to be carefully designed and developed so that students can be able to apply the knowledge and skills that have been learned.

The above is in accordance with the view of meaningful learning which relates the knowledge and skills learned by students to the situation and conditions where the knowledge and skills are used.

3. Research Methods

This study uses a quantitative descriptive approach. The population in this study is all 5 (five) semester students of the Department of Economics Education, Faculty of Economics and Business, Gorontalo State University, totaling 197 students. The sampling techniques used in this study are use purposive sampling, The sample is determined deliberately by the researcher based on certain criteria or considerations so that it does not go through the selection process as carried out in the random technique. The researcher selected students in grades E and F majoring in Economic Education (accounting concentration) of the Faculty of Economics and Business, Gorontalo State University which amounted to 58 students.

The variables in this study consist of two, namely the independent variable (X): Use of the Practicum Module and the bound variable (Y): MYOB Understanding. The instruments used in the research are tests and questionnaires. The test is a data collection process using test questions, which is carried out on all students who are samples in this study. The test in this study is the implementation of the final test on MYOB material. The questionnaire is used to determine the response of students to the learning process with the practicum module. The questionnaire was distributed to all students who were samples in this study. The purpose of distributing the questionnaire was to find out the students' response to the MYOB learning implementation process using the practicum module.

The data analysis techniques used are descriptive statistical analysis and simple linear regression analysis, which is a data analysis process that is carried out to determine the influence of the use of the Practicum Module on Understanding in using the MYOB application at the Department of Economics Education, Faculty of Economics and Business, Gorontalo State University. Before conducting a simple linear regression test on the data obtained from the research, an analysis of the data obtained was first carried out, namely the validity and reliability test, descriptive statistical analysis, data normality test and T test (partial test).

4. Results and Discussion

Descriptive Analysis

Results of Questionnaire Analysis (Variable X)

Based on a descriptive analysis processed using the help of IBM Statistics SPSS Version 21.0 variable of the use of the Practicum Module (Variable X) based on filling out the questionnaire filled out by fifth semester students of the Department of Economic Education (Accounting Concentration), Department of Economic Education, Faculty of Economics and Business, Gorontalo State University regarding the learning process using the Practicum Module, which is as follows.

Table 1. Descriptive Practicum Module

		Modul_Praktikum
N	Valid	58
	Missing	0
Mean		83,3793
Median		82,5000
Mode		81,00
Std. Deviation		9,26004
Variance		85,748
Range		38,00
Minimum		62,00
Maximum		100,00
Sum		4836,00

Based on the table above, it can be seen that the mean is 83.37, the median (me) is 82.50 and the standard deviation is 9.26. Based on the Practicum Module instruments that are distributed, it can also be known that the maximum score is 100 and the minimum score is 62.

Frequency distribution analysis variable of the use of the Practicum Module (Variable X) based on filling out the questionnaire filled out by fifth semester students of the Department of Economic Education (Accounting Concentration), Department of Economic Education, Faculty of Economics and Business, Gorontalo State University regarding the learning process using the Practicum Module, which is as follows.

Table 2. Distribution of Variable Frequencies of Practicum Module (X)

No.	Interval Score	Frequency	
		f	%
1	54-63	7	12
2	64-72	8	14
3	73-81	14	24
4	82-90	9	16
5	91-100	20	34
Total		58	100

Source: primary data processing 2024

Based on the table above, it can be seen that the results of filling out the questionnaire after being compiled based on the frequency distribution table 7 students (12%) are in the interval of 54-63, 8 students (14%) are in the interval of 64-72, 14 students (24%) are in the interval of 73-81, 9 students (16%) are in the interval of 82-90 and 20 students (34%) are in the interval of 91-100.

Results of Test Question Analysis (Variable Y)

Based on a descriptive analysis processed using the help of IBM Statistics SPSS Version 21.0 MYOB Understanding variable (Variable Y) based on the test results filled in by students after participating in the learning process using the Practicum Module, which is as follows.

Table 3. Descriptive Understanding MYOB (Y)

Statistics

		Pemahaman_MYOB
N	Valid	58
	Missing	0
Mean		81,58
Median		81,59
Mode		100
Std. Deviation		13,008
Variance		169,219
Range		46
Minimum		54
Maximum		100
Sum		4732

Based on the table above, it can be known The mean is 81.58, the median (ME) is 81.59 and the standard deviation is 13.00. Based on the variable instrument of MYOB Understanding that is disseminated, it can also be known that the maximum score is 100 and the minimum score is 54.

Frequency distribution analysis MYOB Understanding variable (Variable Y) based on the test results filled in by students after participating in the learning process using the Practicum Module, which is as follows.

Table 4. MYOB Understanding Variable Frequency Distribution (Y)

No.	Interval Score	Frequency	
		F	%
1	20-40	1	2
2	41-60	3	5
3	61-80	15	26
4	81-100	39	67
Total		58	100

Source: primary data processing 2024

Based on the table above, it can be seen that the results of the MYOB Comprehension test can be found that 1 student (2%) is in the interval of 20-40, 3 students (5%) are in the interval of 41-60, 15 students (26%) are in the interval of 61-80, and 39 students (67%) are in the interval of 81-100.

Data Normality Test

The data normality test uses the Kolmogrov Smirnov normality test which is part of the classical assumption test. The data normality test with Kolmogrov Simornov aims to find out whether the residual values are normally distributed or not. A good regression model is to have a normally distributed residual value.

Table 5. Normality Test

One-Sample Kolmogorov-Smirnov Test

		Modul_Praktikum	Pemahaman_MYOB
N		58	58
Normal Parametersa,b	Mean	83,3793	81,58
	Std. Deviation	9,26004	13,008
Most Extreme Differences	Absolute	,067	,123
	Positive	,067	,078
	Negative	-,064	-,123
Kolmogorov-Smirnov Z		,510	,936
Asymp. Sig. (2-tailed)		,958	,345

a. Test distribution is Normal.

b. Calculated from data.

The basis for decision-making in the normality test of Kolmogorov Smirnov data is that if the significance value > 0.05, then the residual value is normally distributed, on the other hand, if the significance value is < 0.05, then the residual value is not normally distributed. Based on the table above, it can be seen that the results of the normality test using the kolmoogrov-Smirnov test method have a significance value of 0.958 for the Practicum Module variable (X) is 0.958, while for the MYOB (Y) Understanding variable is 0.345 where this value is greater than alpha 5% (0.05), it can be concluded that the residual value is normally distributed.

Simple Linear Regression Analysis

After the classical assumption test, namely data normality and data heteroscedasticity have been met, the next stage is data modeling using simple regression analysis. The results of the analysis using the IBM Statistics SPSS version 21.0 program are presented as follows:

Table 6. Regression Analysis Results

Coefficientsa

Type		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	139,942	9,763		14,334	,000
	Modul_Praktikum	,685	,118	,612	5,796	,000

a. Dependent Variable: Pemahaman_MYOB

Based on the results of the above analysis, the simple linear regression model constructed is:

$$\hat{Y} = 139.942 + 0.685X$$

From the model, the following things are interpreted:

a. The value of the variable Y (MYOB Understanding) will be 139.942 if the variable X (Practicum Module) has a value of 0 or none.

b. For every one percent increase in variable X (Practicum Module), the number of variable Y (MYOB Understanding) will increase by 0.685.

c. A positive value coefficient means that there is a positive and significant relationship between variable Y (MYOB Understanding) and Variable X (Practicum Module), the higher the value of Variable X (Practicum Module), the higher the value of Variable Y (MYOB Understanding).

Hypothesis Testing

Test T

After obtaining the estimated regression equation model, the next step is to test the hypothesis. The test was carried out using the t-test. The statistical hypothesis to be tested is as follows:

H_0 : β = 0 means that there is no influence of variable X (Practicum Module) on variable Y (MYOB Understanding).

H_1 : β ≠ 0 means that there is an influence of variable X (Practicum Module) on variable Y (MYOB Understanding).

The test criterion is that if the value is ≥, then rejected is accepted, meaning significant. If the value is ≤, then accepted and rejected means that it is not significant. By using the help of the program t_hitung t_tabel H_0 H_1 t_hitung t_tabel H_0 H_1IBM Statistics SPSS version 21.0 The following results were obtained:

Table 7. T Test Results

Coefficientsa

Type		t	Sig.
1	(Constant)	14,334	,000
	Modul_Praktikum	5,796	,000

a. Dependent Variable: Pemahaman_MYOB

From the above results, a value of t_hitung5.796 was obtained and a significant level of 0.000. Thus, the following significant test results were obtained:

Table 8. Significant Test Comparison

Extent Significance of α	Value t_{hitung}	Value t_{tabel}	Value Significance	Conclusion
5%	5,796	2,002	0,000	*Significant*

Based on the results of the significant test, a > value oft_hitung 〖 t〗 _tabel 5,796 > 2,002 was obtained at the α significance level of 5%, so it was rejected and accepted, with a significant conclusion. This gives an indication that the use of the Practicum Module has an

effect on Student Understanding in using the MYOB application at the Department of Economics Education, Faculty of Economics and Business, Gorontalo State University.H_0 H_1

Coefficient of Determination

The determination coefficient reflects the magnitude of the influence of changes in independent variables in carrying out changes to dependent variables together, with the aim of measuring the truth and goodness of the relationship between variables in the model used. The magnitude of the value ranges from 0<<1. r^2 r^2

If the value is getting closer to one, then the proposed model is said to be good because the higher the variation of the dependent variable that can be explained by the independent variable. Based on the results of the estimation of the regression equation model that has been carried out above, the values of the determinant coefficients are obtained as follows:r^2 r^2

Table 9. Coefficient of Determination X to Y

R	R *Square*	Contribution of Other Factors
0.612	**0.375**	**0.625**

Based on the above results, an RSquare of 0.375 was obtained. This value means that 37.5% of the variability regarding the MYOB Understanding variable in Students of the Department of Economics Education, Faculty of Economics and Business, Gorontalo State University, can be explained by the Practicum Module variable, while the remaining 62.5% is influenced by other variables that are not studied in this study.

5. Discussion

Based on the results of the study, it is stated that the use of the Practicum Module has an effect on MYOB Understanding in students majoring in economics education, faculty of economics and business, Gorontalo State University. The results of this study are in accordance with the theoretical study put forward by (Khalid, 2012) The Practicum Module is able to increase the achievement of student skill competencies. This is because learning activities with practicum modules encourage students to increase their curiosity about their abilities, feel more active and independent in learning and always be grateful. The use of practicum modules also helps students find learning concepts through scientific activities, and improve work skills.

Students' understanding in using the MYOB application in the Department of Economics Education, Faculty of Economics and Business, Gorontalo State University, in addition to being influenced by the Practicum Module, is also influenced by other factors by 62.5%. These factors can come from within and from outside the student such as motivation, interest in learning, physical condition, and other learning support facilities and infrastructure. This is in line with the opinion expressed by (Slameto, 2003) that factors that can affect the learning comprehension process are (1) internal factors, namely physical (health factors, physical disabilities) and psychology (intelligence, attention, interest, talent, motive, maturity, and readiness), and (2) external factors including (family factors, school factors, and community factors)

The results of this study are in accordance with several relevant previous research results, namely research conducted by (Irin Widayati, et al, 2020) which shows that the use of MYOB accounting practicum modules for manufacturing companies in accounting computer learning is effective in improving learning outcomes in both knowledge and skills (performance) of students.

Research (Mujiani & Rohayati, 2018) which shows that the use of accounting learning modules, the intensity of accounting practicum and motivation simultaneously have a

significant effect on learning outcomes in the accounting subject of trading companies class XI at SMK Negeri 10 Surabaya

Research (Gustarie et al., 2019) shows that there is a difference in the improvement of student learning completeness in learning objects and how to impose taxes between the experimental class X Science 2 and the control class X Science 1 at SMA Negeri 11 Bandung for the 2018/2019 school year.

Based on the results of research and empirical theoretical discussions, it can be concluded that the use of Practicum Modules can increase students' understanding in using the MYOB application. Where the better the use of the Practicum Module in MYOB learning, the better the understanding of students in using the MYOB application in the Department of Economics Education, Faculty of Economics and Business, Gorontalo State University.

6. Conclusions

Based on the description that has been put forward by the researcher in the previous section, the researcher can draw the following conclusions: Testing the research hypothesis which reads "There is an Influence of the Practicum Module on the Understanding of MYOB in Students of the Department of Economics Education, Faculty of Economics and Business, Gorontalo State University." can be accepted. The results of this study show the value of the correlation coefficient (R) with a strong influence interpretation . The value of the determination coefficient (Rsquare) shows the percentage of influence of variable X (Practicum Module) on variable Y (MYOB Understanding), which is 37.5%. Where the better the use of the Practicum Module in MYOB learning, the better the understanding of students in using the MYOB application in the Department of Economics Education, Faculty of Economics and Business, Gorontalo State University.

SUGGESTION

1. For Majors

   It is expected that the department will carry out a variety of learning by using practicum module teaching materials in learning other practical materials as an alternative to improve student learning outcomes. The use can meet the challenges of individual differences. With the help of modules that can be used as independent learning materials, an effective learning environment can be formed in the classroom. In addition, giving intrinsic rewards will create a good feeling among students and they become active learners.

2. For Students

   It is hoped that students will continue to try to improve their understanding through practicum modules or from other sources.

3. Other Researchers

   It is necessary to conduct further research that measures the effectiveness of the use of practicum modules in addition to the variables that already exist in this study.

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