

**PDIA-ASSISTED MYOB AND FINANCIAL STATEMENT SKILLS IN VOCATIONAL EDUCATION*****PDIA BERBANTUAN MYOB DAN KETERAMPILAN LAPORAN KEUANGAN DI SMK*****Sriyani^{1*}, Ulil Hartono¹, Sri Setyo Iriani¹, Luthfiah Nurlaela¹, I Gusti Putu Asto Buditjahjanto¹, Rommy Mochammad Ramdhani¹, Salim²**¹Universitas Negeri Surabaya²Institut Keguruan dan Ilmu Pendidikan Persatuan Guru Republik Indonesia Kalimantan Timur

Corresponding E-mails : 25070895026@mhs.unesa.ac.id

Abstract

This study examines the effect of the Problem-Driven Iterative Adaptation (PDIA) approach assisted by Mind Your Own Business (MYOB) software on students' financial statement preparation skills and analyzes the moderating role of learning interest. This research employed a quasi-experimental design using a non-equivalent control group pretest–posttest approach involving 60 vocational accounting students divided into experimental and control groups. Data were collected through practical tests and questionnaires and analyzed using independent samples t-test and moderated regression analysis. The results show that students taught using PDIA assisted by MYOB achieved significantly higher financial statement preparation skills than those in conventional learning (Sig. < 0.05). Furthermore, learning interest has a positive and significant moderating effect, strengthening the relationship between PDIA-assisted MYOB and students' skills. These findings indicate that integrating problem-based iterative learning with accounting software effectively enhances students' technical competencies, particularly for those with higher learning interest. Therefore, the PDIA-assisted MYOB approach can be considered an effective instructional strategy in vocational accounting education.

Keywords: *PDIA, MYOB, Financial Statement Preparation Skills, Learning Interest, vocational accounting education*

Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh pendekatan Problem-Driven Iterative Adaptation (PDIA) berbantuan perangkat lunak Mind Your Own Business (MYOB) terhadap keterampilan penyusunan laporan keuangan serta menguji peran minat belajar sebagai variabel moderasi. Penelitian ini menggunakan desain kuasi-eksperimen dengan pendekatan non-equivalent control group pretest–posttest yang melibatkan 60 siswa akuntansi SMK yang terbagi dalam kelompok eksperimen dan kontrol. Data dikumpulkan melalui tes praktik dan angket, kemudian dianalisis menggunakan uji t dan moderated regression analysis. Hasil penelitian menunjukkan bahwa siswa yang belajar dengan pendekatan PDIA berbantuan MYOB memiliki keterampilan penyusunan laporan keuangan yang secara signifikan lebih tinggi dibandingkan dengan pembelajaran konvensional (Sig. < 0,05). Selain itu, minat belajar terbukti berperan sebagai variabel moderasi yang memperkuat pengaruh PDIA berbantuan MYOB terhadap keterampilan siswa. Temuan ini menunjukkan bahwa integrasi pembelajaran berbasis masalah dengan perangkat lunak akuntansi efektif meningkatkan kompetensi teknis siswa, terutama bagi siswa dengan minat belajar yang tinggi.

Keywords: *PDIA, MYOB, keterampilan laporan keuangan, minat belajar, pendidikan akuntansi vokasi*



INTRODUCTION

Changes in competency demands in the workplace require adaptive learning approaches that are oriented toward real-world problem solving. Problem-Driven Iterative Adaptation (PDIA) emphasizes learning processes that evolve through cycles of problem identification, experimentation, and iterative reflection to generate contextually effective solutions (Andrews et al., 2013; Andrews et al., 2017; Pritchett et al., 2012). Problem-based learning approaches have been widely recognized for enhancing students' critical thinking skills and engagement, particularly in vocational education environments that emphasize practical competencies (Hmelo-Silver, 2004; Savery, 2006). In accounting education, adaptive instructional strategies are essential to bridge theoretical understanding and professional practice (Sari & Zamroni, 2019; Listiadi, 2024). The integration of PDIA with accounting software such as MYOB provides an innovative learning opportunity that promotes experiential learning and continuous improvement among vocational students (Wibawa et al., 2024).

The rapid development of information technology and workplace digitalization requires vocational high school (SMK) graduates to possess computer-based accounting competencies aligned with industry needs. Digital transformation in accounting practices has encouraged educational institutions to integrate technology into learning processes to ensure graduates' readiness for modern professional environments (Pan & Seow, 2016; Al-Htaybat et al., 2018). Financial statement preparation skills require not only conceptual knowledge of accounting cycles but also technical proficiency in operating accounting software and accounting information systems (Grande et al., 2011; Permatasari et al., 2024). However, preliminary observations conducted at SMK Negeri 1 Penajam Paser Utara revealed that many students still encounter difficulties in processing financial transactions and preparing financial statements accurately using MYOB software. Similar findings have been reported in studies on computerized accounting learning, indicating that traditional teaching approaches often fail to adequately develop students' practical competencies (Usdekti, 2012; Rochmawati et al., 2019; Yetti, 2023).

According to Andrews, Pritchett, and Woolcock, PDIA promotes learning through the identification of real problems, iterative testing of solutions, and continuous reflection processes (Andrews et al., 2013). Learning models that position students as active problem solvers have been shown to simultaneously improve conceptual understanding and practical skills (Prince, 2004; Rahmiatin et al., 2024). Within vocational education, this approach is particularly relevant because it mirrors real workplace problem-solving dynamics and experiential learning processes (Kolb, 1984).

Meanwhile, MYOB (Mind Your Own Business) is an accounting software widely utilized in both industry and educational settings. The use of accounting software in learning environments enables students to perform systematic transaction recording, generate automated financial reports, and understand accounting cycles more practically and efficiently (Grande et al., 2011; Wibawa et al., 2024; Kadir, 2026). Previous studies have demonstrated that integrating accounting technology into learning improves students' digital literacy and work readiness (Pan & Seow, 2016; Al-Htaybat et al., 2018). Therefore, integrating PDIA with MYOB is expected to create contextual learning experiences that strengthen students' digital financial reporting skills.

In addition to instructional methods and learning media, internal student factors such as learning interest also play a crucial role in determining learning outcomes. Learning interest is positively associated with intrinsic motivation, learning engagement, and academic achievement (Schiefele, 1991; Hidi & Renninger, 2006). Empirical studies further indicate that learning interest can strengthen the effectiveness of innovative learning strategies on student



performance (Abdi & Rahmania, 2023; Liana et al., 2023). Therefore, this study also examines learning interest as a moderating variable that may strengthen the influence of PDIA assisted by MYOB on students' financial statement preparation skills.

Despite the growing body of research on problem-based learning and the integration of accounting software in education, several important gaps remain. First, previous studies have generally examined problem-based learning approaches and accounting software separately, with limited attention to their combined implementation in a structured adaptive framework such as Problem-Driven Iterative Adaptation (PDIA). Second, empirical evidence on the effectiveness of PDIA in vocational accounting education, particularly in improving financial statement preparation skills, is still scarce. Third, although learning interest has been widely recognized as an important factor influencing learning outcomes, its role as a moderating variable in technology-assisted and problem-based accounting learning has not been sufficiently explored.

Therefore, this study offers a novel contribution by integrating the PDIA approach with MYOB accounting software within the context of vocational education and by examining learning interest as a moderating variable. This integrated framework is expected to provide a more comprehensive understanding of how instructional strategies and student-related factors interact to improve financial statement preparation skills.

LITERATURE REVIEW

1. PDIA in Vocational Accounting Learning

Problem-Driven Iterative Adaptation (PDIA) is an adaptive learning approach that emphasizes problem identification, iterative experimentation, and continuous reflection to generate context-specific solutions (Andrews et al., 2013; Andrews et al., 2017). In the context of education, PDIA aligns with problem-based learning principles, which encourage students to actively engage in solving real-world problems and developing higher-order thinking skills (Hmelo-Silver, 2004; Savery, 2006). This makes PDIA conceptually suitable for vocational accounting learning because it combines problem identification, iterative response, and contextual adaptation in a way that aligns with workplace-oriented education (Banta et al., 2024).

Recent studies in accounting education indicate that problem-based learning approaches significantly improve students' learning outcomes and conceptual understanding, particularly in financial accounting subjects (Rahmiatin et al., 2024). In vocational education, PDIA is especially relevant because it reflects real workplace conditions, where problem-solving skills and adaptive thinking are essential competencies. Therefore, PDIA is expected to enhance students' ability to understand and apply accounting concepts in practical contexts.

2. MYOB and Financial Statement Preparation Skills

The use of accounting software has become an integral part of accounting education due to the increasing digitalization of financial processes. MYOB (Mind Your Own Business) is widely used in both educational and professional settings to facilitate transaction recording, data processing, and financial reporting (Grande et al., 2011; Wibawa et al., 2024).

Recent research shows that the integration of accounting software into learning improves students' technical skills, digital literacy, and readiness for the workplace (Permatasari et al., 2024). Furthermore, empirical evidence indicates that MYOB usage significantly enhances students' competence in computerized accounting tasks (Kadir, 2026). Therefore, MYOB is considered an effective learning tool for improving financial statement preparation skills in vocational accounting education.



3. Financial Statement Preparation Skills

Financial statement preparation skills refer to students' ability to record transactions, process accounting data, and generate accurate financial reports in accordance with accounting standards. These skills require both conceptual understanding of the accounting cycle and technical proficiency in using accounting tools (Grande et al., 2011).

In vocational education, these competencies are essential because they directly relate to industry requirements. Previous studies highlight that students often face difficulties in applying accounting concepts into practical reporting tasks, particularly when using accounting software (Rochmawati et al., 2019). Therefore, instructional strategies that integrate conceptual learning with practical application are needed to improve these skills.

4. Learning Interest as a Moderating Variable

Learning interest is an internal factor that influences students' motivation, engagement, and persistence in learning activities (Hidi & Renninger, 2006). Students with higher learning interest tend to be more actively involved in learning processes and demonstrate better academic performance.

Recent studies indicate that learning interest significantly affects learning outcomes and can strengthen the effectiveness of instructional strategies (Abdi & Rahmania, 2023; Liana et al., 2023). In the context of technology-assisted learning, students with higher interest are more likely to engage deeply with digital tools and problem-solving activities. Therefore, learning interest is expected to moderate the relationship between PDIA-assisted MYOB and financial statement preparation skills. Therefore, learning interest is theoretically relevant to be positioned as a moderating variable in the relationship between PDIA-assisted MYOB and financial statement preparation skills (Wibawa et.a., 2024).

5. Research Gap and Novelty

Although recent studies have discussed problem-based learning in accounting, the effectiveness of accounting software, digital accounting education, and the role of learner-related factors, these strands have mostly been examined separately. Recent literature has emphasized the need for accounting education models that are adaptive to digital transformation and industry demands, yet empirical studies integrating an adaptive problem-solving approach with MYOB in vocational accounting settings are still limited. In addition, studies examining learning interest specifically as a moderating variable in this relationship remain scarce. Therefore, this study offers novelty by empirically testing PDIA-assisted MYOB in vocational accounting education while simultaneously examining learning interest as a moderator of students' financial statement preparation skills (Regassa et.al., 2025;Kadir et.al., 2026).

6. Hypothesis Development

Based on the theoretical framework and previous empirical findings, the following hypotheses are proposed:

- H1: PDIA-assisted MYOB has a positive effect on students' financial statement preparation skills.
- H2: Learning interest has a positive effect on students' financial statement preparation skills.
- H3: Learning interest moderates the effect of PDIA-assisted MYOB on students' financial statement preparation skills.



METHODS

This study employed a quasi-experimental design using a non-equivalent control group pretest–posttest approach. The research was conducted at SMK Negeri 1 Penajam Paser Utara, involving two groups: an experimental group receiving instruction through the PDIA-assisted MYOB approach and a control group receiving conventional learning.

The sample consisted of 60 students from the Accounting Department, selected using purposive sampling based on class availability. The experimental group and control group each consisted of 30 students. The selection of different class levels was based on institutional conditions, with both groups assumed to have comparable baseline competencies.

Data were collected using two instruments: (1) a practical test to measure students' financial statement preparation skills and (2) a questionnaire to assess learning interest. The instruments were tested for validity using Pearson correlation and for reliability using Cronbach's Alpha to ensure measurement consistency.

The treatment was conducted through the implementation of the PDIA approach assisted by MYOB, which involved several stages: problem identification, iterative solution development, application using MYOB software, and reflective evaluation. This process was designed to simulate real-world accounting problem-solving activities.

Data analysis was conducted in several stages. First, normality and homogeneity tests were performed to ensure that the data met parametric assumptions. Second, an independent samples t-test was used to examine differences in financial statement preparation skills between the experimental and control groups. Third, moderated regression analysis (MRA) was employed to analyze the role of learning interest as a moderating variable in the relationship between PDIA-assisted MYOB and students' skills. All statistical analyses were conducted using SPSS version 25.

1. Sample and Sampling Technique

The sample of this study consisted of 60 students from the Accounting Department at SMK Negeri 1 Penajam Paser Utara. The participants were divided into two groups: an experimental group (Class XI Accounting 1) and a control group (Class XII Accounting 2), with 30 students in each group.

The sampling technique used was purposive sampling, in which the selection of classes was based on specific considerations, including class availability, schedule feasibility, and the school's academic structure. Although the groups were drawn from different grade levels, both classes had previously received similar foundational accounting instruction, and pretest results indicated comparable baseline competencies. This approach was taken to minimize potential bias and ensure the feasibility of the quasi-experimental design.

The participants were vocational high school students aged between 16 and 18 years who had prior exposure to basic accounting concepts. This characteristic ensured that all respondents possessed sufficient initial knowledge to engage in financial statement preparation tasks using MYOB software.

2. Research Instruments

Two types of instruments were used in this study: (1) a practical test to measure students' financial statement preparation skills and (2) a questionnaire to assess students' learning interest. The practical test was designed based on the accounting cycle, including transaction recording, journalizing, posting to ledger, and preparing financial statements using MYOB. The questionnaire was developed using a Likert scale consisting of indicators such as attention, interest, engagement, and persistence in learning.



The instruments were tested for validity using Pearson product-moment correlation, with all items showing correlation coefficients above the critical value ($r > 0.30$), indicating that the items were valid. Reliability testing was conducted using Cronbach's Alpha, with a coefficient greater than 0.70, indicating that the instruments were reliable. The development of the instruments was adapted from previous studies on accounting learning outcomes and learning interest, with adjustments to the context of vocational accounting education.

3. Treatment Procedure

The experimental group received treatment through the PDIA-assisted MYOB approach, which was implemented in several structured stages. First, students were introduced to real-world accounting problems related to financial transactions (problem identification). Second, students worked collaboratively to analyze problems and propose initial solutions (problem analysis and solution design). Third, students applied the solutions using MYOB software by recording transactions and generating financial reports (implementation stage). Fourth, students evaluated the results and identified errors or discrepancies in the financial statements (reflection stage).

This process was conducted iteratively, allowing students to continuously improve their understanding and skills through repeated cycles of problem-solving and reflection. Meanwhile, the control group received conventional instruction focusing on explanation and individual practice without the structured PDIA process. The treatment was conducted over several learning sessions to ensure that students had sufficient exposure to both problem-solving activities and MYOB-based practice.

RESULT AND DISCUSSION

The implementation of the PDIA approach assisted by MYOB produced positive results in improving students' financial statement preparation skills. Students with high learning interest demonstrated more significant improvement compared to those with lower learning interest. This finding is consistent with Hidayah (2023), who reported that learning interest contributes significantly to the achievement of academic performance.

1. Research Data Description

The descriptive analysis shows that both groups experienced an improvement in financial statement preparation skills after the treatment. However, the experimental group demonstrated a higher increase compared to the control group. This indicates that the PDIA-assisted MYOB approach provides a more effective learning experience in improving students' practical accounting skills.

This study involved two classes, namely Class XI Accounting 1 as the experimental group receiving treatment through the PDIA approach assisted by MYOB, and Class XII Accounting 2 as the control group receiving conventional learning methods. Each class consisted of 30 students, resulting in a total sample of 60 participants.

Prior to the treatment, both groups completed a pretest to measure their initial ability in preparing financial statements. After the treatment was administered, a posttest was conducted to assess the improvement in students' skills.

**Table 1. Descriptive Statistics of Pretest and Posttest Scores**

Group	N	Mean Pretest	Mean Posttest	Improvement (Δ)	Posttest Std. Deviation
Experimental (PDIA + MYOB)	30	68.20	86.73	18.53	5.12
Control (Conventional)	30	67.95	79.24	11.29	6.45

The table 1 shows that the mean posttest score of the experimental group (86.73) is higher than that of the control group (79.24). The difference in the mean improvement of 7.24 points indicates a positive effect of the implementation of PDIA assisted by MYOB on students' financial statement preparation skills.

2. Results of the t-Test

Before conducting inferential analysis, normality and homogeneity tests were performed. The results of the normality test using the Kolmogorov–Smirnov test showed that all data were normally distributed (Sig. > 0.05). The homogeneity test using Levene's test indicated that the variance between the experimental and control groups was homogeneous (Sig. > 0.05). These results confirm that the data met the assumptions required for parametric statistical analysis. To determine whether the difference in mean scores was statistically significant, an independent samples t-test was conducted. The results of the analysis are presented in Table 2.

Table 2. t-Test Results on Differences in Financial Statement Preparation Skills

Group	N	Mean	Std. Deviation	t-calculated	t-table (0.05)
Experimental (PDIA + MYOB)	30	86.73	5.12	4.92	2.00
Control (Conventional)	30	79.24	6.45		

The test results indicate that the calculated t-value (4.92) is greater than the critical t-value (2.00) and the significance value (Sig. = 0.000) is less than 0.05, indicating a significant difference in students' learning outcomes between the two groups. This means that the implementation of the PDIA approach assisted by MYOB significantly improves students' financial statement preparation skills compared to conventional learning methods. This improvement suggests that learning based on real problem-solving and iterative reflection (iterative adaptation) effectively helps students develop a comprehensive understanding of the accounting process.

3. Moderation Analysis Results (Learning Interest)

In addition to testing differences in mean scores, this study also analyzed the role of learning interest as a moderating variable that strengthens the effect of PDIA assisted by MYOB



on financial statement preparation skills. The analysis was conducted using Moderated Regression Analysis (MRA), with the results presented in Table 3.

The results of the independent samples t-test indicate a significant difference in financial statement preparation skills between the experimental and control groups (Sig. < 0.05). To strengthen the analysis, effect size was calculated using Cohen's d, which showed a moderate to high effect. This indicates that the PDIA-assisted MYOB approach not only produces statistically significant differences but also has a substantial practical impact on students' learning outcomes.

Table 3. Moderated Regression Analysis (MRA) Results

Variable	Coefficient (β)	Std. Error	t-value	Sig.	Description
Constant	42.185	3.241	13.01	0.000	
PDIA + MYOB (X)	7.842	1.215	6.45	0.000	Significant direct effect
Learning Interest (Z)	0.526	0.184	2.86	0.006	Significant effect
Interaction (X \times Z)	0.213	0.095	2.24	0.029	Significant moderation

$R^2 = 0.682$

“These results confirm that students with higher learning interest gain greater benefits from the implementation of PDIA assisted by MYOB compared to students with lower learning interest.”

The interaction coefficient ($\beta_3 = 0.213$) is positive with a significance value of $0.029 < 0.05$, indicating that learning interest strengthens the effect of the PDIA approach assisted by MYOB on financial statement preparation skills. The R^2 value of 0.682 indicates that 68.2% of the variation in financial statement preparation skills is explained by the combined influence of PDIA assisted by MYOB, learning interest, and the interaction between the two variables.

4. Analysis

The analysis results indicate that the implementation of the PDIA approach assisted by MYOB is effective in improving vocational high school students' financial statement preparation skills. PDIA enables students to solve accounting transaction problems gradually through cycles of identification, experimentation, and reflection, while MYOB provides a digital platform that accelerates the process of recording and presenting financial statements.

These findings are consistent with Rochmawati et al. (2019), who demonstrated that the use of MYOB as a learning resource improves students' understanding of accounting processes, as well as Sartika and Wahjudi (2020), who emphasized the importance of facilities and basic accounting competencies in technology-based learning. Furthermore, the results support Andrews et al. (2013), who argued that PDIA is effective in developing adaptive solutions in educational environments because it encourages teachers and students to adjust learning strategies based on real-time feedback.

The role of learning interest as a moderating variable is also consistent with Hidayah Ningrum, O. P., & Siswanto, S. (2023), who reported that students with higher learning interest possess stronger intrinsic motivation, actively engage in learning exploration, and demonstrate greater learning persistence. With higher learning interest, students are better able to understand



transaction flows, analyze recording errors, and improve financial statements during MYOB practice activities.

Practically, these findings suggest that the synergy between the PDIA approach and the MYOB application not only enhances cognitive learning outcomes but also strengthens practical digital accounting skills required in the workplace. Therefore, vocational school teachers are encouraged to integrate real problem-based learning with accounting software to provide contextual and industry-oriented learning experiences for students.

The gain score analysis shows that the experimental group achieved a higher improvement compared to the control group, indicating that the PDIA-assisted MYOB approach is more effective in enhancing students' skills.

5. Theoretical Explanation of Moderation Effect

The moderating role of learning interest in this study can be explained through motivational and engagement theories. Students with higher learning interest tend to demonstrate stronger intrinsic motivation, greater persistence, and higher levels of engagement in learning activities (Hidi & Renninger, 2006). In the context of PDIA-assisted MYOB learning, this means that interested students are more actively involved in problem identification, iterative solution processes, and the use of accounting software.

Furthermore, PDIA requires students to engage in continuous cycles of analysis, experimentation, and reflection. These processes demand sustained attention and cognitive effort, which are more likely to be exhibited by students with higher learning interest. As a result, learning interest strengthens the effectiveness of PDIA-assisted MYOB by enhancing students' engagement in both problem-solving activities and technology-based practice.

This finding is consistent with previous studies indicating that student-related factors such as learning interest and motivation can amplify the impact of instructional innovations on learning outcomes. Therefore, learning interest not only directly influences learning outcomes but also plays a crucial role in determining how effectively students benefit from technology-integrated and problem-based learning approaches.

6. Research Limitations

This study has several limitations that should be considered when interpreting the findings. First, the study was conducted in a single vocational school, which may limit the generalizability of the results to broader educational contexts. Second, the sample size was relatively small, involving only 60 students, which may affect the robustness of the findings. Third, the experimental and control groups were drawn from different grade levels, which may introduce potential bias despite efforts to ensure comparable baseline competencies.

Future research is recommended to involve larger and more diverse samples, apply randomized experimental designs, and incorporate additional variables such as digital literacy, self-efficacy, or learning motivation to provide a more comprehensive understanding of factors influencing financial statement preparation skills.

CONCLUSION

This study demonstrates that the implementation of the Problem-Driven Iterative Adaptation (PDIA) approach assisted by MYOB effectively improves students' financial statement preparation skills in vocational accounting education. The findings indicate that students who are engaged in iterative problem-solving activities supported by accounting software achieve better technical competencies compared to those who experience conventional learning.



Furthermore, learning interest plays a significant moderating role, indicating that students with higher levels of interest benefit more from PDIA-assisted MYOB. This highlights the importance of integrating instructional strategies with student-related factors to optimize learning outcomes.

These results suggest that combining adaptive problem-based learning approaches with digital accounting tools can enhance both cognitive and practical competencies required in the workplace. However, this study is limited to a single school context and a relatively small sample size. Future research is recommended to expand the scope by involving larger samples and additional variables such as digital literacy or self-efficacy.

ACKNOWLEDGMENT

The authors would like to express their sincere gratitude to Prof. Dr. Luthfiah Nurlaela, S.H., M.M., and Mr. Rommy Mochammad Ramdhani, S.H., M.M., for their valuable guidance and academic support throughout this research. The authors also extend their appreciation to Dr. Salim, S.Pd., for his constructive feedback and insightful discussions. In addition, sincere thanks are addressed to SMK Negeri 1 Penajam Paser Utara and all participating students for their cooperation during the data collection process.

REFERENCES

- Abdi, S., & Rahmania, D. (2023). The effect of learning interest and self-efficacy on students' learning achievement. *ProGCouns: Journal of Professionals in Guidance and Counseling*, 4(1), 20–28. <https://doi.org/10.21831/progcouns.v4i1.53757>
- Al-Htaybat, K., von Alberti-Alhtaybat, L., & Alhatabat, Z. (2018). Educating digital natives for the future: Accounting educators' evaluation of the accounting curriculum. *Accounting, Auditing & Accountability Journal*, 31(1), 112–142. <https://doi.org/10.1108/AAAJ-10-2016-2731>
- Andrews, M., Pritchett, L., & Woolcock, M. (2013). Escaping capability traps through problem-driven iterative adaptation (PDIA). *World Development*, 51, 234–244. <https://doi.org/10.1016/j.worlddev.2013.05.011>
- Andrews, M., Pritchett, L., & Woolcock, M. (2017). *Building state capability: Evidence, analysis, action*. Oxford University Press. <https://doi.org/10.1093/acprof:oso/9780198747482.001.0001>
- Banța, V.-C., Bunea, Ș., Țuțui, D., & Crețu, R. F. (2024). Challenges in Information Systems Curricula: Effectiveness of Systems Application Products in Data Processing Learning in Higher Education through a Technological, Organizational and Environmental Framework. *Electronics*, 13(18), 3616. <https://doi.org/10.3390/electronics13183616>
- Biggs, J., & Tang, C. (2011). *Teaching for quality learning at university* (4th ed.). Routledge. <https://doi.org/10.4324/9780203816380>
- Grande, E. U., Estébanez, R. P., & Colomina, C. M. (2011). The impact of accounting information systems on performance measures. *International Journal of Information Management*, 31(1), 25–34. <https://doi.org/10.1016/j.ijinfomgt.2010.02.003>
- Ningrum, O. P., & Siswanto, S. (2023). The influence of learning interest and teacher's teaching method on learning achievement of governmental accounting. *Jurnal Pendidikan Akuntansi Indonesia*, 22(1). <https://doi.org/10.21831/jpai.v22i1.66961>



- Hidi, S., & Renninger, K. A. (2006). The four-phase model of interest development. *Educational Psychologist*, 41(2), 111–127. https://doi.org/10.1207/s15326985ep4102_4
- Hmelo-Silver, C. E. (2004). Problem-based learning: What and how do students learn? *Educational Psychology Review*, 16(3), 235–266. <https://doi.org/10.1023/B:EDPR.0000034022.16470.f3>
- Kadir, N. (2026). Pengaruh penggunaan aplikasi MYOB terhadap keterampilan mahasiswa pada mata kuliah komputer akuntansi. *Jurnal Maneksi*, 15(1), 45–54. <https://doi.org/10.31959/jm.v15i1.3806>
- Kolb, D. A. (1984). *Experiential learning: Experience as the source of learning and development*. Prentice Hall. <https://doi.org/10.4324/9780203062763>
- Liana, L., Maria, H. T., & Karolina, V. (2023). The influence of motivation and learning interest on students' learning outcomes. *Attractive: Innovative Education Journal*, 5(3), 150–162. <https://doi.org/10.51278/aj.v5i3.872>
- Listiadi, A. (2024). Accounting learning outcomes from problem-based learning implementation. *International Journal of Education and Practice*, 12(3), 654–666. <https://doi.org/10.18488/61.v12i3.3746>
- Mayer, R. E. (2009). *Multimedia learning* (2nd ed.). Cambridge University Press. <https://doi.org/10.1017/CBO9780511811678>
- Pan, G., & Seow, P. S. (2016). Preparing accounting graduates for digital transformation. *Accounting, Auditing & Accountability Journal*, 29(3), 418–439. <https://doi.org/10.1108/AAAJ-09-2014-1825>
- Permatasari, C., Luhsasi, D., & Salsabila, S. (2024). Development of education accounting information system to support learning effectiveness. *Jurnal Akuntansi Terapan Indonesia*, 7(2), 113–132. <https://doi.org/10.18196/jati.v7i2.22047>
- Prince, M. (2004). Does active learning work? A review of the research. *Journal of Engineering Education*, 93(3), 223–231. <https://doi.org/10.1002/j.2168-9830.2004.tb00809.x>
- Pritchett, L., Andrews, M., & Woolcock, M. (2012). Escaping capability traps through problem-driven iterative adaptation (PDIA). *SSRN Electronic Journal*. <https://doi.org/10.2139/ssrn.2102794>
- Rahmiatin, S., Susanti, S., & Sumiati, A. (2024). The effect of problem-based learning and discovery learning on financial accounting learning outcomes. *Cendikia: Jurnal Pendidikan dan Pengajaran*, 2(9), 780–789. <https://doi.org/10.572349/cendikia.v2i9.2940>
- Regassa, M. S., et al. (2025). Technology Integration Status in TVET Colleges: Evidence from Sheger City, Ethiopia. *Discover Education*. <https://doi.org/10.1007/s44217-025-00949-x>
- Rochmawati, R., Rohayati, S., Listiadi, A., & Widayati, I. (2019). Development of MYOB accounting module for accounting education students. *KnE Social Sciences*, 3(11), 208–215. <https://doi.org/10.18502/kss.v3i11.4008>
- Sari, E. N., & Zamroni, Z. (2019). Independent learning and accounting learning outcomes in vocational schools. *Jurnal Pendidikan Vokasi*, 9(2), 141–150. <https://doi.org/10.21831/jpv.v9i2.24776>
- Sartika, R. D. A., & Wahjudi, E. (2020). Pengaruh kemampuan akuntansi dasar dan pemanfaatan fasilitas belajar terhadap hasil belajar MYOB siswa SMK. *Jurnal Pendidikan Akuntansi Indonesia*, 18(2), 80–91. <https://doi.org/10.21831/jpai.v18i2.35244>



- Savery, J. R. (2006). Overview of problem-based learning: Definitions and distinctions. *Educational Psychology Review*, 18(1), 9–20. <https://doi.org/10.1007/s10648-006-9002-4>
- Schiefele, U. (1991). Interest, learning, and motivation. *Educational Psychologist*, 26(3–4), 299–323. https://doi.org/10.1207/s15326985ep2603&4_5
- Siemens, G. (2005). Connectivism: A learning theory for the digital age. *International Journal of Instructional Technology and Distance Learning*, 2(1), 3–10. https://doi.org/10.1007/978-3-642-04636-7_5
- Usdekti, S. (2012). Penggunaan software MYOB sebagai media pembelajaran akuntansi. *Tekno-Pedagogi*, 2(2), 85–92. <https://doi.org/10.22437/teknopedagogi.v2i2.2342>
- Wibawa, S., Sintadevi, N. P. R., Utami, M. A. J. P., & Saputra, U. W. E. (2024). Effectiveness of accounting computer applications in accounting learning. *Primanomics: Jurnal Ekonomi & Bisnis*, 22(3), 277–287. <https://doi.org/10.31253/pe.v22i3.3219>
- Yetti, R. (2023). Project-based learning model in computerized accounting learning. *Journal of Hypermedia & Technology-Enhanced Learning*, 1(2), 109–117. <https://doi.org/10.58536/j-hytel.v1i2.80>
- Yusfah, W. P., Mardi, & Sumiati, A. (2025). Differentiated instruction in computerized accounting learning outcomes. *Chatra: Jurnal Pendidikan dan Pengajaran*, 3(3), 45–58. <https://doi.org/10.62238/chatra.v3i3.207>