

Evaluation of Accounting Software Learning Limitations at STIE Ganesha

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Abstract. The purpose of this study is to evaluate the deficiencies in the learning of accounting software at STIE Ganesha. This study will concentrate on factors that potentially hinder the integration of accounting software into the college curriculum. This research started in October 2024. Accounting students at STIE Ganesha are the research subjects. Qualitative research was conducted and data was collected through in-depth interviews. The results showed that learning accounting software has several problems. One of them is the lack of supporting resources and lack of technological infrastructure. In addition, students face difficulties in understanding and accessing accounting software required to meet the needs of the working world. To produce more efficient accounting software learning, this research emphasizes increasing resource capacity and improving supporting infrastructure. This research is expected to help STIE Ganesha develop methods to improve software-based accounting learning.

Keywords: Accounting Software Learning, STIE Ganesha, Constraint Evaluation, Curriculum Development

1. INTRODUCTION

The development of information technology has changed various fields, including accounting. The use of accounting software in higher education is increasingly important to prepare students for the professional world of work (Telaumbanua & Telaumbanua, 2024). This technology enhances students' skills in managing complex financial data and helps them make better accounting decisions. Therefore, accounting software is becoming increasingly important and relevant to be incorporated into the higher education curriculum.

However, many challenges remain when implementing accounting software learning in higher education institutions. Studies show that limited infrastructure and high software costs are two factors that hinder the use of accounting software in academic institutions (Sudipa et al., 2023). Due to these issues, there is a discrepancy between the theory taught in the classroom and the skills required in the working world.

STIE Ganesha as a higher education institution also faces similar problems. Accounting software learning is not perfect, so students experience limitations in mastering accounting technology (Pardian et al., 2024). The lack of learning accounting technology in several universities has resulted in students not being fully prepared to compete in an increasingly automated world of work (Amdanata et al., 2023). For this reason, it is necessary to conduct a comprehensive evaluation of the obstacles in learning accounting software at STIE Ganesha.

2. LITERATURE REVIEW

Accounting software has become an essential component in the contemporary accounting industry and enables companies to manage their financial information in an efficient and accurate manner (Candra, Hidayatullah, et al., 2024). The use of accounting software in higher education helps students learn accounting and apply the theories taught in class. If information technology is incorporated into the accounting curriculum, it can help students learn accounting more deeply and acquire the technical skills needed to work in accounting (Puspitasari et al., 2021). Therefore, accounting software training is considered important to prepare more job-ready graduates. The use of this software allows students to learn accounting theory in addition to practising it practically, which is an important skill that is highly valued in the job market (Asmana et al., 2024).

But integrating accounting software in higher education institutions often faces many challenges. Some of the main barriers to implementing this technology are budget constraints and lack of infrastructure (Hariyani & Prasetyo, 2021). Resources for software-based learning are still not available in many educational institutions. This technology can hinder the achievement of learning objectives and not run well if it does not get adequate support from institutions and academics.

One of the skills that are in high demand in the job market is the ability to use accounting software. Employers, especially those working in financial analysis and reporting, highly value the ability to master accounting technology (Mahmudah, 2024). Graduates can increase company value by using accounting software to process financial data more quickly and accurately. Therefore, it is crucial for educational institutions to ensure that students get the opportunity to learn and master accounting software to prepare them for a world of work that increasingly demands technological skills (Candra, Fadli, et al., 2024).

STIE Ganesha still faces some problems in implementing software-based accounting learning. Optimising accounting software learning is hindered by a number of obstacles, including a limited amount of funding and lack of infrastructure. Although there have been efforts made to incorporate this software into the curriculum, there are still some issues that need to be further researched. Consequently, to ensure that the learning of accounting software at STIE Ganesha goes well and meets the needs of the industry, research should be conducted.

Previous Studies

No	Researcher	Results	Gap
1	(Amdanata et al., 2023)	Technology readiness does not affect AI knowledge in accounting.	This research focuses on AI technology readiness and technology adoption through a quantitative approach, not focusing on obstacles in learning accounting software in higher education (STIE Ganesha).
2	(Rosyada et al., 2022)	Portable cash registers improve the efficiency of recording transactions. Performance analysis shows fast transaction processing but lacks in terms of error correction.	This research focuses on POS software in the context of small and medium enterprises (MSMEs), while my research focuses on learning accounting software in educational institutions, namely STIE Ganesha.
3	(Fitri & Hartono M, 2023)	Weaknesses identified include low software protection and identity control.	This research focuses on IT governance and capabilities in terms of information security and risk in educational institutions, using the COBIT 2019 framework. My research focuses on the barriers to learning accounting software in higher education, specifically related to facilities.
4	(Industri, 2020)	Online evaluation increases student accountability in accounting courses.	This research focuses on the implementation of online evaluation to increase student accountability in vocational education in the Industry 4.0 era, while my research focuses more on the learning constraints of accounting software at STIE Ganesha.
5	(Lubis et al., 2021)	Increased awareness of Industry 4.0 challenges among students.	Although this research also examines barriers to software integration, it does not provide specific recommendations for specific universities, and does not touch on local factors in Bali.

3. METHODS

This research uses a qualitative approach to study the problems faced by STIE Ganesha in implementing accounting software learning and find solutions to improve the quality of teaching at the school. A qualitative approach was chosen because it allows the

researcher to understand the problem more broadly and gain a deeper understanding of the problem (Langoday, 2024).

This research began in October and lasted for approximately one month, from data collection to analysis and report preparation. This study was conducted at STIE Ganesha in South Tangerang. The main objective of this research is to find out the problems faced in learning accounting software in higher education in Indonesia.

This research will investigate the teaching of accounting software at STIE Ganesha and some matters related to the learning of accounting software, particularly accounting students.

The data collection technique used in this research is in-depth interviews. In-depth interviews were conducted with students who took accounting lessons at STIE Ganesha. This method was chosen to collect more in-depth information about problems and obstacles in learning accounting software (Suprayitno et al., 2024).

4. RESULTS

The results of in-depth interviews conducted at STIE Ganesha show that there are some major problems in implementing accounting software learning. Limited resources, such as inadequate computer facilities and software licences, as well as difficulties for students to understand the effective use of the software, are among the obstacles. Learning becomes more theoretical as students do not have sufficient opportunities for hands-on practice due to these conditions. This result is in line with research (Lubis et al., 2021) which found that infrastructure and budget are the main obstacles in the implementation of accounting software in higher education institutions.

Studies also show that students often have difficulty understanding the basic features of accounting software, especially for those who are using it for the first time. This result is in line with research conducted by (Industri, 2020) which found that the lack of practical practice time caused students in several universities in Indonesia to experience difficulties in mastering accounting software. Therefore, students may not be prepared to use the software in the real world of work.

These results suggest that there is a discrepancy between STIE Ganesha's objectives for accounting software learning and the actual circumstances. Previous studies by (Fitri & Hartono M, 2023) emphasised how important accounting software is to help students

acquire practical skills and make them better prepared to face the challenges faced in the world of work. However, the circumstances at STIE Ganesha show that these skills are difficult to achieve without the support of adequate facilities and training. Therefore, this study suggests increased institutional support in terms of procuring adequate computer facilities and software licences. In order for students to gradually understand accounting software (Hidayatullah et al., 2024).

5. CONCLUSION

This research reveals that the implementation of accounting software learning at STIE Ganesha still encounters several obstacles. These obstacles include limited computer facilities and software licences and students' difficulties in mastering the software practically. This problem causes learning to be more focused on theory than practice, thus less supporting the development of skills needed in the work environment. This finding indicates that there is a discrepancy between the learning objectives and the actual situation faced by the institution. This study recommends that STIE Ganesha increase support for accounting software learning. This can be done by adding computer facilities and renewing software licences regularly. In addition, the development of more applicable and practical learning modules also needs to be done so that students can understand the use of accounting software better and be ready to face challenges in the world of work.

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