The Effect of Fear, Anticipation, Pessimism, and Optimism on Expertise in Using MyoB Application Version 18

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Abstract

This research aims to determine the influence of Fear (X1), Anticipation (X2), Pessimism (X3), and Optimism (X4) on Expertise in Using the MyoB Application (Y). The data used is primary data. Data is processed using the Partial Least Square (PLS) method with the SmartPLS application. The findings from the 4 independent variables were that 2 variables had an effect and the other 2 variables had no effect. The variables that have an influence are Anticipation (X2) and Optimism (X4), while the variables Fear (X1) and Pessimism (X3) have no effect. This means the need for anticipatory efforts and building an optimistic nature in users because it has been empirically proven to improve their skills. The novelty of this research is the difference in the placement of the independent variables consisting of Fear, Anticipation, Pessimism, and Optimism as stand-alone variables in testing, rather than being merged into the computer anxiety and computer attitude variables. Implications for higher education leaders, especially at the study program level, in adopting curriculum adjustment policies to require the use of accounting software and provide the necessary facilities for students so as to contribute positively to the quality of skilled and efficient graduates. Recommendations for future research can: (a) Expand the range of respondents; (b) Extending the duration of the research; (c) Adding research variables; (d) Testing on respondents who have practitioner status.

1. Introduction

Various lines of life, business, and education have been affected by advances in information technology (IT) in the era of globalization that continues to move forward. So that IT has become a very important need because it can support more effective work completion (Biduri et al., 2021; Kumar & Prakash, 2014; Rahayu & Zufrizal, 2019). The use of the term information technology (IT) is a common collaboration between computer technologies (Hardware & Software), communication, and work systems Automated Office.

Currently, in the era of globalization IT has become a very important primary instrument in various sectors such as: agriculture, trade, education, economy, business, and finance sectors require technological resources. In the field of finance, it is used to facilitate accounting activities and meet business needs as well as for teaching and learning activities (Astia et al., 2019; Ernawatiningsih &; Apriada, 2020; Weti &; Shah, 2024).

One of the accounting applications is the MYOB application (Mind Your Own Business) accounting that can be used to process financial data (Aryadi & Rochmawati, 2021; Chandra & Dalam, 2020; Ernawatiningsih & Apriada, 2020; Hermawan & Ningsih, 2023; Pantow et al., 2021; Permana & Rosiana, 2022; Rahayu & Zufrizal, 2019; Rahmawati & Abidin, 2021; Rajasa & Faturachman, 2015; Suharyono & Widodo, 2017; Syamsiar & Listiadi, 2022).

JFBA : Journal of Financial Behavioural Accounting 4(2) 2024, 28-52

One sign of IT development that is expected to facilitate recording and reporting economic transactions is the use of various kinds of accounting software. Nevertheless, advances in information technology require expertise user (user) in order to function optimally according to the IT work pattern itself (Ardiansyah, 2022b; Hermawan & Ningsih, 2023).

Expertise in IT in collaboration with accounting science can accelerate user In achieving organizational goals, both profit motive and non-profit organizations, motives in accounting for their financial statements and preparing organizational strategic plans effectively and efficiently (Achim & Kassim, 2015; Ardiansyah, 2020b, 2022a; Biduri et al., 2021; Mayasari & Gudono, 2015; Parasara, 2014; Wahyudi & Widianto, 2019).

An accounting technician in the finance division, of course, must be able to adapt and be proficient if his organization applies accounting software or accounting computers such as MYOB (Mind Your Own Business), Accurate, Zahir, and others. Therefore, serious efforts are needed to improve the expertise and skills of students in using Software Accounting is an important thing to program (Al Kautsar &; Ilham, 2022; Pantow et al., 2021; Permana &; Rosiana, 2022; Rahmawati &; Abidin, 2021).

The program to improve students' expertise and skills is certainly not only the curriculum but includes the procurement of all the necessary facilities. To be able to adapt to technology and be proficient in using it, of course, starts from the time he is still a student / student (Thakur & Raghuwansh, 2016). In order to have Skills Information Technology According to the Needs of the World of Work (Achim & Kassim, 2015; Harimurti &; Astuti, 2016; Lindawati, 2017; Maqfira et al., 2023; Pantow et al., 2021; Rezaei & Shams, 2014).

The work cycle of technology-based accounting is the same as manual accounting, but equipment, hardware, software, and its different working environment (Harimurti &; Astuti, 2016; Maqfira et al., 2023; Oknaryana et al., 2020; Putra &; Nugroho, 2016; Rajasa &; Faturachman, 2015; Sari et al., 2022; Syamsiar &; Listiadi, 2022; Yuliana &; Listiadi, 2021). In processing financial data that is done manually using hands or typewriters so that it looks very different from information technology-based accounting processes. There are many processes of the accounting cycle that can be done by computers (Ernawatiningsih & Apriada, 2020; Hermawan & Ningsih, 2023; Suharyono & Widodo, 2017; Syamsiar & Listiadi, 2022).

The accounting application work system depreciates a number of cycles that do not need to be done manually by accountants / accounting technicians. Because, the system is able to run the accounting cycle according to applicable procedures such as processing transactions, journaling, and making financial statements including lane balances that no longer need to be prepared manually because they can be displayed automatically. The role of accountants and / accounting technicians in the implementation of accounting applications is to analyze financial data processed automatically by computer systems, ensuring the suitability of the input, setting, and croscheck processes.

Information technology's advancements in the realm of accounting triggered researchers to begin conducting studies on user behavior in responding to technological developments, especially in the field of accounting. Given that currently there has mushroomed a number of accounting software.

According to (Ardiansyah, 2020a) that most stages of the accounting cycle can run automatically performing calculations available in the form of Software accounting, which on the other hand Software Developer These compete with each other to seize the market by offering advantages SoftwareHis own. While on the user side (user) will be required by technological and business developments to be able to operate Software aforementioned.

The existence of feelings of fear (fear), anticipation (anticipation), pessimistic behavior (pessimism), and optimism (optimism) in a person in operating an application cannot be separated from the high and low factor of computer self efficacy (CSE). High and low CSE is not only

formed since entering the world of work and businesses that must be able to work under pressure but since prospective users are students.

Students must have high CSE in order to meet the requirements of the world of work, one of which is able to operate accounting software well. Therefore, it is necessary to find out CSE including computer anxiety and computer attitude of students before facing the rigors of competition in the world of work. There are many accounting software that can be used for organizational accounting purposes, both profit motive and non-profit motive organizations.

The popular accounting software includes: MyoB Accounting, Zahir, and Accurate Accounting. The implementation of the software in various organizations is clear evidence that the higher education curriculum, especially vocational higher education, is structured to improve students' skills in operating IT. Therefore, this study focuses on examining a number of variables that may potentially affect students' expertise in using MyoB Accounting accounting software.

According to (Dewi & Juliarsa, 2017; Handayani et al., 2022) if Computer Anxiety someone high will then lower the skill / CSE user (user). The opposite is true. Though inside Computer Anxiety There are 2 indicators, namely feelings of fear (fear) and anticipation (anticipation) that are opposite to each other. Thus, it cannot be collected in 1 research variable by generalizing respondents because psychologically every user have Computer Anxiety which is not the same.

Research results (Dewi & Juliarsa, 2017) states that Computer Anxiety whose indicators are fear Negatively and significantly affect computer skills in students. Although the study's findings (Handayani et al., 2022) states that Computer Anxiety One of the indicators is fear Does not affect student interest in using accounting software.

The findings of the study state that Computer Anxiety which consists of fear & anticipation and computer attitude which consists of pessimism &; optimism, None of them affect students' inclination to use accounting software (Handayani et al., 2022). Contrary to the findings (Putra & Nugroho, 2016) which states that Computer Anxiety which consists of variables fear and anticipation influence students' interest in using Software accountancy.

However, there are similarities between the findings (Handayani et al., 2022) with (Putra & Nugroho, 2016) for variables computer attitude which consists of indicators pessimism and optimism states that computer attitude does not have a noteworthy impact on students' inclination to use software accountancy. Meanwhile, the results of the study (Yuliana & Listiadi, 2021) reveals that computer attitude with indicators pessimism and optimism possess a favorable and noteworthy impact on educational achievements, software accountancy.

As for the findings (Sari et al., 2022) states that the attitude of computers (computer attitude) has little bearing on computer abilities for accounting. As for the computerized anxiety variable (Computer Anxiety) negatively affect accounting computer skills. Even though the study both used respondents /user from among students, although different locations and research times.

The difference in the location and timing of the study could not be the main reason for the inconsistency of the findings. Another thing, which can lead to inconsistencies in the findings is differences in the placement of variables and indicators. On research (Handayani et al., 2022) place Computer Self Efficacy (CSE) or expertise in use Software Accounting as one use accounting software to compare the independent variables with the relevant dependent variable. While in research (Dewi & Juliarsa, 2017) Placing variables Computer Self Efficacy (CSE) or expertise in use Software accounting as a dependent variable whereas, Computer Anxiety and computer attitude positioned as an independent variable.

As for the research (Sari et al., 2022) on variables computer mindset characterized as a computer mindset with indicators consisting of: pessimistic, optimistic, and intimidation. As for variables Computer Anxiety Defined as computer anxiety with indicators consisting of: fear (fear) and anticipation (anticipation).

JFBA : Journal of Financial Behavioural Accounting 4(2) 2024, 28-52

Based on the research gap from the findings of previous studies, this study was conducted by taking into account the terms and conditions of students selected as research samples and positioning independent variables made up of optimism, pessimism, fear, and anticipation into stand-alone variables in testing, not merged into computer anxiety and computer attitude variableswhich results in research gaps in treating variables and indicators.

Thus, the focus of the problem in this study is to conduct testing by positioning the independent variable as a stand-alone variable in testing so that it can provide a deeper understanding of the relationship between anticipation, pessimism, optimism, and dread with responses to the use of accounting computer applications (MyoB application) without blurring in larger variables. In addition, this study is also based on research gaps found from previous studies.

The purpose of this study is to ascertain the effect several characteristics related to computer attitude and anxiety consisting of fear (X1), anticipation (X2), pessimism (X3), and optimism (X4) on expertise in using the MyoB application (Y). Thus, expectations of the findings in this research to fill knowledge gaps and provide new insights and contributions to the wider field of research on how these variables relate to one another.

The novelty value of this study is: (a) There is a difference in the placement of independent variables made up of optimism, pessimism, fear, and anticipation into stand-alone variables in testing, not merged into factors related to computer attitude and anxiety which result in research gaps in treating variables and indicators; (b) There are differences in location, site and diversity of respondents so as to add to the wealth of research results in the field of computer accounting.

The construction of this study has two main focuses that reflect two aspects of difference, namely:

a. This study focused on placing independent variables, namely Fear, Anticipation, Pessimism, and Optimism, as stand-alone variables in the test. This is in contrast to previous approaches that combined these variables into larger variables such as computer anxiety and computer attitude. Thus, this study covers the research gap that occurs in treating variables and indicators more specifically and focused.
b. This study also pays attention to differences in location, sites, and diversity of respondents to add to the wealth of research results in the field of computer accounting. By involving respondents from various places and different backgrounds, It is anticipated that this investigation will offer broader and representative insights into the phenomenon studied.

With this construction, research is expected to make a significant contribution in understanding the connection between the independent variables studied as well as adding to the understanding of computer accounting from various perspectives.

The expected implications of this study's findings is the existence of an academic manuscript which is the result of research according to student conditions for university leaders, especially at the Department and Study Program levels in taking curriculum adjustment policies in order to require the use of accounting software and provide the necessary facilities and maximize effort Students who can ultimately improve the quality of graduates who are skilled and useful.

Academic manuscripts which are one of the materials that will be taken into consideration when curriculum revision is carried out are sourced from the results of this research. Therefore, this is where the urgency of this research lies, because until now the study program has not required the use of accounting software. In fact, the expertise to use accounting computers has become a necessity in the midst of the rapid and development of information technology from time to time.

Fear

Fear (fear) is one indicator of the variable Computer Anxiety which is the restless and anxious nature of a person user in operating technology, especially computer devices, both

Hardware And Software which continues to grow so that the fear can affect his skills (Dewi & Juliarsa, 2017; Handayani et al., 2022; Putra & Nugroho, 2016). According to (Dewi & Juliarsa, 2017) that user which has Computer Anxiety will have fear (fear) in him in using information technology that continues to develop from time to time.

It's just fear (fear) against the use of Hardware From computer devices are not something that is considered scary because generally Hardware can be obtained easily and does not directly affect the quality of work user, unlike the case with Software that is diverse and always experiencing Update keep up with business developments. Fear (fear) that is excessive can result mentally blocking So it is difficult to learn new things, feel afraid of being wrong, and feel afraid of not being able to operate a Software (Sari et al., 2022).

As for the indicators fear In this study are (Achim & Kassim, 2015; Astia et al., 2019; Dewi &; Juliarsa, 2017; Handayani et al., 2022; Harimurti &; Astuti, 2016; Empress, 2019; Mayasari &; Gudono, 2015; Putra &; Nugroho, 2016; Rahayu &; Zufrizal, 2019):

1. Fear of using the MYOB app for fear of making irreparable mistakes.
2. Fear if most of the information regarding the MYOB application is corrupted due to pressing the wrong button.
3. Fear due to difficulties in understanding the technical aspects of the MYOB application.

Anticipation

Anticipation (Anticipation) is one of the indicators on the variable Computer Anxiety which is the nature of anticipation of one's anxiety and feelings of anxiety user in operating computer devices either Hardware And Software So that with anticipatory efforts made, they can improve their skills (Amirudin &; Suhartini, 2021; Handayani et al., 2022; Putra &; Nugroho, 2016). In simple terms indicators anticipation (anticipation) is meant attitude user In overcoming anxiety experienced or felt in operating a computer program (Rahayu &; Zufrizal, 2019).

It's just that anticipation efforts made by users on the use of hardware from computer devices are no more complicated than software, because hardware maintenance is static and monotonous in contrast to software that is diverse and always updated following business developments. Therefore, anticipation efforts for software have a greater influence in improving user skills.

As for the indicators anticipation In this study are (Amirudin &; Suhartini, 2021; Astia et al., 2019; Handayani et al., 2022; Empress, 2019; Putra &; Nugroho, 2016; Rahayu &; Zufrizal, 2019):

1. Excited about the challenges of learning the MYOB application.
2. There is a desire to use the MYOB application after graduating from college in the world of work.
3. There is confidence in being able to use the MYOB application.
4. Feel the importance of using the MYOB application both in the educational environment and in the work environment.
5. Feel able to follow the developments that occur in the computer world.

Pessimism

Pessimism (pessimistic) is a person's negative perspective on a software because of lack of pleasure, antipathy, and difficulty using Software such that it cannot help in completing the work user (Handayani et al., 2022). Pessimism is one of the indicators of computer attitude (Amirudin &; Suhartini, 2021; Aryadi &; Rochmawati, 2021; Dewi &; Juliarsa, 2017; Handayani et al., 2022; Oknaryana et al., 2020; Putra &; Nugroho, 2016; Sari et al., 2022; Yuliana &; Listiadi, 2021).

JFBA : Journal of Financial Behavioural Accounting 4(2) 2024, 28-52

Computer attitude itself is described as a reaction or a person's point of view user to the development of computer technology which can be either happy or unhappy depending on each condition user which varies. According to (Dewi & Juliarsa, 2017; Sari et al., 2022) Pessimism is a person's negative view of the development of information technology. This negative view has a negative impact on efforts to adjust to developments Software accounting, one of which is Myob.

Attitude pessimism It can also cause discomfort, boredom, difficulty to use, and feel technological development as a threat (Aryadi & Rochmawati, 2021; Dewi & Juliarsa, 2017; Sari et al., 2022). The impact on students makes interest in learning Software Accounting is low so the learning outcomes are also low (Aryadi &; Rochmawati, 2021). This too, will be directly proportional to the expertise obtained is also low.

As for the indicators pessimism In this study are (Aryadi &; Rochmawati, 2021; Dewi &; Juliarsa, 2017; Handayani et al., 2022; Empress, 2019; Yuliana &; Listiadi, 2021):

1. Finding the MYOB application difficult to apply and learn.
2. Feeling that excessive use of the MYOB application will be able to endanger learning media.

Optimism

Optimism (Optimistic) is a positive perspective user against a software because it feels it can facilitate the completion of tasks / work user effectively and efficiently (Aryadi &; Rochmawati, 2021; Dewi &; Juliarsa, 2017; Handayani et al., 2022). An optimistic attitude will encourage user To believe that the problems that come are not something scary, but just need to be faced and solved (Amirudin &; Suhartini, 2021; Aryadi &; Rochmawati, 2021; Sari et al., 2022).

A user Those who have a high optimistic attitude will find it easy to use Software accountancy. Optimism is one of the indicators of computer attitude (Amirudin &; Suhartini, 2021; Aryadi &; Rochmawati, 2021; Dewi &; Juliarsa, 2017; Handayani et al., 2022; Oknaryana et al., 2020; Putra &; Nugroho, 2016; Sari et al., 2022; Yuliana &; Listiadi, 2021).

Computer attitude itself is described as a reaction or a person's point of view user to the development of computer technology which can be either happy or unhappy depending on each condition user. The positive impact for optimistic students will increase interest in learning Software accounting so that the learning outcomes are also good (Aryadi &; Rochmawati, 2021). This, too, will be directly proportional to the increase in his skills.

As for the indicators optimism In this study are (Amirudin & Suhartini, 2021; Aryadi & Rochmawati, 2021; Dewi & Juliarsa, 2017; Handayani et al., 2022; Maharani, 2019; Sari et al., 2022; Yuliana & Listiadi, 2021):

1. Feeling the MYOB application as a new, more modern era in the world of education.
2. There is confidence in the use of the MYOB application to improve educational standards.
3. The MYOB application is a fast and efficient tool in managing accounting information.
4. Feel with the MYOB app makes work easier and more efficient.
5. There is confidence in the superiority of the MYOB application in eliminating or replacing a lot of work and boring.

Expertise in Using the MyoB Application

Expertise in using the MyoB App is expertise in using the MyoB App. Expertise in using the MyoB Application is an internal skill possessed by a person as a result of the intensity in training so that he becomes an expert and has skills in operating the MyoB application.

Expertise when use the MyoB App, a derivative the self-efficacy of computers (CSE). Scope Computer Self Efficacy (CSE) does not depend solely on the expertise of a person user in running a Software, but also on mindset user About How user be able to complete tasks related to

operation Software This is so that it becomes a supporting factor that contributes to the smooth use of a software from a computer work system (Dewi & Juliarsa, 2017; Handayani et al., 2022).

According to (Permana & Rosiana, 2022) Computer Self Efficacy (CSE) is an individual's assessment within his or her capacity to operate a Software As part of mastering information technology. As for according to (Dewi & Juliarsa, 2017; Permana & Rosiana, 2022) Computer Self Efficacy (CSE) or expertise in using accounting computer applications if related to the context of accounting applications, then CSE is a person's perception of his expertise, ability, and reliability as well as reliability Software such accounting in completing the tasks assigned to user by using accounting applications effectively and efficiently.

As for the indicators expertise in using the myob application In this study are (Dewi & Juliarsa, 2017; Handayani et al., 2022; Harimurti & Astuti, 2016; Maharani, 2019; Permana & Rosiana, 2022; Sari et al., 2022):

1. Feel easy to use the MYOB application as an accounting learning medium.
2. Experience the advantages of the MYOB application in displaying data quickly.
3. Feel confident in the security level of the MYOB application.
4. As a user has the ability to display financial statements effectively and efficiently.
5. Able to use the Myob application in providing more accurate and precise accounting calculation processing orders.
6. Able to use the MYOB application to monitor several periods of financial statements.

The Effect of Fear on Expertise in Using the MyoB Application

According to (Handayani et al., 2022; Putra & Nugroho, 2016) if Computer Anxiety A user High will reduce computer skills user (user) of these. It is, the other way around. Statement (Handayani et al., 2022; Putra & Nugroho, 2016) in line with (Dewi & Juliarsa, 2017) that user which has Computer Anxiety will have fear (fear) in him in using information technology that continues to develop from time to time.

Research results (Dewi & Juliarsa, 2017) states that Computer Anxiety whose indicators are fear Negatively and significantly affect computer skills in students. As for the findings (Sari et al., 2022) states that Computer Anxiety (computer anxiety) one indicator of which is fear (fear) Negatively and significantly affect students' accounting computer skills.

Such are the results of the study (Putra & Nugroho, 2016) states that Computer Anxiety influence student interest. However, the findings (Putra & Nugroho, 2016) does not reveal the direction of the negative/positive influence. While the study's findings (Handayani et al., 2022) claims that anxiety related to computers Fear is one of the signs that doesn't deter students from utilizing accounting software. Similarly, the findings (Harimurti & Astuti, 2016) states that Computer Anxiety Does not affect the expertise of computer users in students. In research (Harimurti & Astuti, 2016) scope Computer Anxiety is fear, worry, and the tendency of students to find it difficult to operate Software accountancy.

Research results (Handayani et al., 2022; Harimurti & Astuti, 2016) consistent with research results (Astia et al., 2019) which claims that comfort with computers has no bearing on one's ability to use Software Myob. Therefore, the hypotheses proposed in this study are:

H01 = Fear (X1) has no effect on Proficiency with the MyoB Application (Y)
Ha1 = Fear (X1) Effect on Proficiency with the MyoB Application (Y)

The Effect of Anticipation on Proficiency with the MyoB Application

Findings (Sari et al., 2022) states that Computer Anxiety (computer anxiety) one indicator of which is anticipation (anticipation) Negatively and significantly affect students' accounting computer skills. But the anticipation dimension of research (Sari et al., 2022) is the presence of

JFBA : Journal of Financial Behavioural Accounting 4(2) 2024, 28-52

disturbing emotions in oneself user over the presence of computers so that excessive anxiety in oneself user Impact on the birth of feelings of inability to operate Software accountancy. While the study's findings (Handayani et al., 2022) states that Computer Anxiety which is one of the indicators anticipation Does not affect student inclination to use accounting software.

As for the results of the study (Putra & Nugroho, 2016) states that Computer Anxiety influence student interest. Although, the results of the study (Putra & Nugroho, 2016) does not reveal the direction of the negative/positive influence. However, it can be known that the direction of influence is positive. A high anticipation attitude will increase student interest in using accounting software (Putra & Nugroho, 2016).

According to (Handayani et al., 2022) if Computer Anxiety A tall person will then lower computer skills user (user). The opposite is true. Though inside the variable Computer Anxiety There are 2 indicators, namely feelings of fear (fear) and anticipation (anticipation) that are opposite to each other. Thus, it cannot be collected in 1 research variable by generalizing respondents because psychologically every user have Computer Anxiety which is not the same. While the results of the study (Rahayu & Zufrizal, 2019) that attitude of anticipation (anticipation) Influence on Student Interest in Using Software accountancy.

Such are the findings (Amirudin & Suhartini, 2021) states that Computer Anxiety (computer anxiety) one indicator of which is anticipation (anticipation) Have a positive and significant effect on student interest in using accounting applications. The results of the study were confirmed by the findings (Astia et al., 2019) which states that Computer Anticipation Influence on expertise

The more anticipation you increase, the more you grow Skills and expertise possessed user (Rahayu & Zufrizal, 2019). The better or higher anticipation attitude is directly proportional to the skills and expertise that users have in operating accounting software. Therefore, the following theories are put forth in this study:

Ho2 = Anticipation (X2) does not have a positive and significant effect on Expertise in Using the MyoB Application (Y)

Ha2 = Anticipation (X2) positive and significant effect on Expertise Utilizing the MyoB Program (Y)

The Effect of Pessimism on Expertise in Using the MyoB Application

Research results (Aryadi & Rochmawati, 2021) that computer attitude with indicators of pessimistic attitude (pessimism) has a significant effect on student interest in learning Software accountancy. However, the findings do not explain directly the direction of the negative/positive effect. As for the results of the study (Yuliana & Listiadi, 2021) successfully revealed that computer attitude with one of the indicators, namely: pessimism Have a positive and significant influence on learning outcomes Software accountancy. While the results of the study (Putra & Nugroho, 2016) reveals that computer attitude with indicators of pessimistic attitude (pessimism) has no effect on students' interest in using Software accountancy.

Such are the findings (Oknaryana et al., 2020) which states that computer attitude with indicators of pessimistic attitude (pessimism) has no effect on learning achievement using Software accountancy.

The high or low pessimistic attitude of students does not affect student interest in using accounting applications (Putra & Nugroho, 2016). The findings of the study are in line with the findings (Handayani et al., 2022) states that computer attitude One of the indicators is pessimism Does not affect student interest in using accounting software (Handayani et al., 2022)

Research results (Handayani et al., 2022; Putra & Nugroho, 2016) has similarities with research results (Sari et al., 2022) which reveals that pessimistic attitude (pessimism) which is one of the indicators of computer attitude does not affect students' accounting computer skills.

Therefore, the hypotheses proposed in this study are:
H03 = Pessimism (X3) has no effect on Expertise in Using the MyoB Application (Y)
Ha3 = Pessimism (X3) Effect on Expertise in Using the MyoB Application (Y)

The Effect of Optimism on Expertise in Using the MyoB Application

Research results (Putra & Nugroho, 2016) that computer attitude with indicators of optimistic attitude (optimism) has no effect on students' interest in using Software accountancy. In line with these findings (Handayani et al., 2022) states that computer attitude which is one of the indicators optimism Does not affect student interest in using accounting software (Handayani et al., 2022). However, on research (Handayani et al., 2022) Combine tests computer attitude which consists of Pessimism &; Optimism So that the test results show that it has no effect on student interest in using accounting software (Handayani et al., 2022).

Such are the findings (Oknaryana et al., 2020) which states that computer attitude with indicators of optimistic attitude (optimism) has no effect on learning achievement using Software accountancy.

Meanwhile, according to the findings (Aryadi & Rochmawati, 2021) that computer attitude with indicators of optimistic attitude (optimism) has a significant effect on student interest in learning Software accountancy. However, the findings do not explain directly the direction of the negative/positive effect.

As for the results of the study (Yuliana & Listiadi, 2021) expressly mentions that computer attitude with one of the indicators, namely: optimism Have a positive and significant influence on learning outcomes Software accountancy. Similarly, the results of the study (Dewi & Juliarsa, 2017) expressly state the direction of influence of the test results that computer attitude have a positive and significant effect on student expertise in using accounting computer applications or CSE. In research (Dewi & Juliarsa, 2017) Indicators used on variables computer attitude be optimism.

Such are the results of the study (Amirudin & Suhartini, 2021) states that computer attitude with indicators optimism Have a positive and significant influence on student interest in using accounting applications. According to (Aryadi & Rochmawati, 2021) that optimistic students will have a positive view of the benefits of existence Software accounting so that it can increase his interest in learning. With increased interest in following the learning process Software Accounting will also improve learning outcomes (Yuliana & Listiadi, 2021). This, too, will correlate with the increase in his expertise. As for according to (Sari et al., 2022) That high expertise in using accounting computers is certainly followed by high optimism and high learning outcomes and will increase expertise.

As for this study, it separates the two indicators, because psychologically each user has a computer attitude that is not the same and pessimism and optimism are opposite to each other in influencing user expertise.

The higher the pessimism attitude, the lower the expertise possessed by the user, and vice versa, the higher the optimistic attitude, the higher the expertise possessed by the user. Therefore, the hypotheses proposed in this study are:
H04 = Optimism (X4) does not have a positive and significant effect on Expertise in Using the MyoB Application (Y)
Ha4 = Optimism (X4) positive and significant effect on Expertise in Using the MyoB Application (Y)

JFBA : Journal of Financial Behavioural Accounting 4(2) 2024, 28-52

Frame of Mind

Based on the formulation of the research hypothesis above, a framework and structure of relationships between variables and their respective influences can be compiled. The framework of thinking in this study can be seen in figure 1 and the structure of the relationship between these variables can be explained in a multiple linear regression model, where the independent variables (X) are Fear (X1), Anticipation (X2), Pessimism (X3), and Optimism (X4). While the dependent variable (Y) is Expertise in Using the MyoB Application. Based on the hypotheses proposed in this study consist of: four null hypotheses (H01, H02, H03, and H04) and four alternative hypotheses (Ha1, Ha2, Ha3, and Ha4).

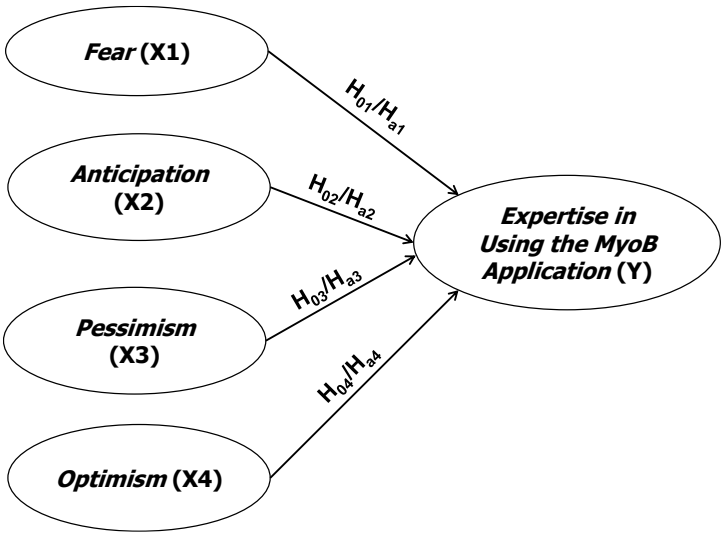

Figure 1. Frame of Mind

Here is the structure of the relationship and the influence between variables:

1) The Independent Variable consists of:
   X1: Fear
   X2: Anticipation
   X3: Pessimism
   X4: Optimism
2) The dependent variable is Y: Expertise in Using the MyoB Application
3) Hypothesis:
   H01= Fear (X1) has no effect on Expertise in Using the MyoB Application (Y)
   Ha1= Fear (X1) Effect on Expertise in Using the MyoB Application (Y)
   H02= Anticipation (X2) does not have a positive and significant effect on Expertise in Using the MyoB Application (Y)
   Ha2= Anticipation (X2) positive and significant effect on Expertise in Using the MyoB Application (Y)
   H03= Pessimism (X3) has no effect on Expertise in Using the MyoB Application (Y)
   Ha3= Pessimism (X3) Effect on Expertise in Using the MyoB Application (Y)
   H04= Optimism (X4) does not have a positive and significant effect on Expertise in Using the MyoB Application (Y)
   Ha4= Optimism (X4) positive and significant effect on Expertise in Using the MyoB Application (Y)

4) Relationship Structure:
   a) Model to examine the effect of the independent variable (Fear, Anticipation, Pessimism, Optimism) on the dependent variable (Expertise in Using the MyoB Application).
   b) Each independent variable will have a regression coefficient that indicates how much change is expected in the dependent variable if that independent variable increases by one unit, assuming all other variables are fixed.
   c) The effect of each independent variable can be tested statistically to determine which independent variable significantly affects Expertise in Using the MyoB Application.
   d) In addition, statistical analysis was also conducted to evaluate whether the influence of Fear, Anticipation, Pessimism, and Optimism was in accordance with the proposed hypothesis (H01-H04 vs. Ha1-Ha4).

2. Research Method

This research approach is quantitative. While the type of data in this study is primary data which means obtained directly from respondents. The variables studied consist of independent and dependent variables. For independent variables consist of: Fear (X1); Anticipation (X2); Pessimism (X3); and Optimism (X4). While the dependent variable is Expertise in Using the MyoB Application (Y).

The analysis tool uses a data processing application, namely SmartPLS using the Partial Least Square (PLS) method. Respondents in this study are users. The user is a student who has met the terms and conditions as a research sample.

The terms and conditions of respondents in this study who were selected as samples are, as follows:

a) Students who actively attend lectures;
b) Have attended accounting course 1 in the even semester of 2022-2023;
c) Have attended accounting course 2 lectures in odd semester 2023-2024;
d) Have and are able to use Myob accounting application version 18 in transactions and able to make financial statement reports according to the procedure for using Myob version 18;
e) Present at the time of explanation regarding the procedures and rules for filling out research questionnaires, this is done to avoid misperceptions between respondents and research as questionnaire makers and respondents who do not understand the question items can directly ask the researcher.

This study used questionnaires as a data collection instrument. Respondents gave answers measured by a Likert scale of 1 to 4 according to the conditions of each respondent to each statement item contained in the research questionnaire.

All statements contained in the research questionnaire are positive statements. The score provisions for each respondent's statement are, as follows:

a) Strongly Disagree (STS) obtained a score of 1
b) Disagree (TS) obtained a score of 2
c) Agree (S) obtained a score of 3
d) Totally Agree (SS) obtained a score of 4

2.1 Research Model Framework

The Smart Partial Least Square method was used to quantitatively assess the research data (SmartPLS) application with a total of 31 respondents. In figure 2 can be seen the framework of the research model using SmartPLS software.

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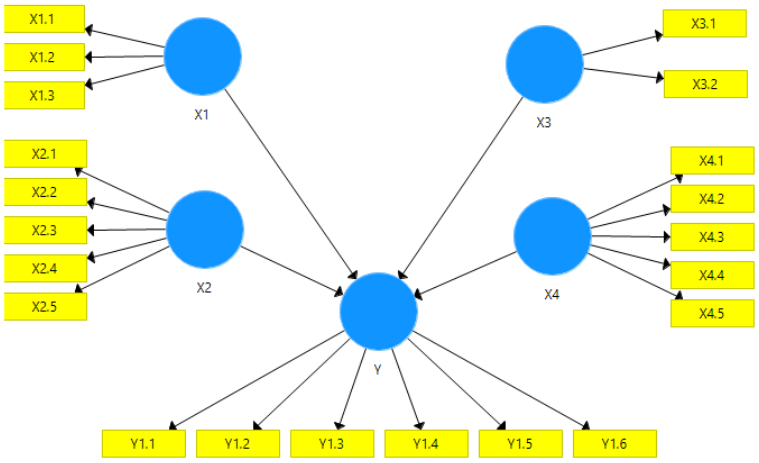

Figure 2. Research Model Framework

2.2 Variable Operational Definition

Table 1 displays the operational description of the variables used in this investigation.

Table 1. Variable Operational Definition

Variables and Dimensions	Indicators	Ref
Variable: Fear (X1). Dimension: 1. Self-doubt 2. Uncertainty 3. Technic-al Difficulty	1. There is a fear of using the MYOB application for fear of making irreparable mistakes 2. There is a fear that most of the information about the MYOB application is damaged by pressing the wrong button 3. Fear due to difficulties in understanding the technical aspects of the MYOB application	(Achim & Kassim, 2015; Astia et al., 2019; Dewi & Juliarsa, 2017; Handayani et al., 2022; Harimurti & Astuti, 2016; Maharani, 2019; Mayasari & Gudono, 2015; Putra & Nugroho, 2016; Rahayu & Zufrizal, 2019; Sari et al., 2022)
Variable: Anticipation (X2). Dimension: 1. Challenge Enthusiasm 2. Career Orientation 3. Self-confidence 4. Awareness of Importance 5. Tech Savviness	1. Excited about the challenges of learning the MYOB application 2. There is a desire to use the MYOB application after graduating from college in the world of work 3. There is confidence in being able to use the MYOB application 4. Feel the importance of using the MYOB application both in the educational environment and in the work environment 5. Feel able to follow the developments that occur in the computer world	(Amirudin & Suhartini, 2021; Astia et al., 2019; Handayani et al., 2022; Maharani, 2019; Putra & Nugroho, 2016; Rahayu & Zufrizal, 2019)
Variable: Pessimism (X3). Dimension: 1. Difficulty and Limitation 2. Potential Overutilization Hazard	1. Finding the MYOB application difficult to apply and learn 2. Feeling that excessive use of the MYOB application will be able to endanger learning media	(Aryadi & Rochmawati, 2021; Dewi & Juliarsa, 2017; Handayani et al., 2022; Maharani, 2019; Oknaryana et al., 2020; Putra & Nugroho, 2016; Sari et al., 2022; Yuliana & Listiadi, 2021)

Variables and Dimensions	Indicators	Ref
Variable: Optimism (X4). Dimension: 1. Education Modernization 2. Education Standard Enhancement 3. Efficiency and Speed 4. Work Ease and Efficiency 5. Reduction of Tedious Work	1. Feeling the MYOB application as a new, more modern era in the world of education 2. There is confidence in the use of the MYOB application to improve educational standards 3. The MYOB application is a fast and efficient tool in managing accounting information 4. Feel with the MYOB app makes work easier and more efficient 5. There is confidence in the superiority of the MYOB application in eliminating or replacing a lot of work and boring	(Amirudin & Suhartini, 2021; Aryadi & Rochmawati, 2021; Dewi & Juliarsa, 2017; Handayani et al., 2022; Maharani, 2019; Oknaryana et al., 2020; Putra & Nugroho, 2016; Sari et al., 2022; Yuliana & Listiadi, 2021)
Variable: Expertise in using the MyoB Application (Y). Dimension: 1. Ease of Use 2. Data Display Speed 3. Security Assurance 4. Financial Reporting Effectiveness and Efficiency 5. Accuracy and Precision 6. Financial Report Monitoring	1. Feel easy to use the MYOB application as an accounting learning medium 2. Experience the advantages of the MYOB application in displaying data quickly 3. Feel confident in the security level of the MYOB application 4. As a user has the ability to display financial statements effectively and efficiently 5. Able to use the Myob application in providing more accurate and precise accounting calculation processing orders 6. Able to use the MYOB application to monitor several periods of financial statements.	(Dewi & Juliarsa, 2017; Handayani et al., 2022; Harimurti & Astuti, 2016; Maharani, 2019; Permana & Rosiana, 2022; Sari et al., 2022)

Source: processed data

3. Results and Discussion

3.1 Descriptive Statistics of Respondent Demographics

This research is during the data collection process as well as reviewing some demographic data from respondents.

Table 2. Respondent Demographic Statistics

	Items	F	∑	%	∑
Origin of School	Accounting Vocational School	2	31	6%	100%
	Social Sciences	18		58%	
	Natural Sciences	6		19%	
	Non-Accounting Vocational School	5		16%	
Gender	Male	6	31	19%	100%
	Woman	25		81%	
Force	2021	31	31	100%	100%
Age	18 Years	2	31	6%	100%
	19 Years	14		45%	
	20 Years	12		39%	
	21 Years	3		10%	

Source: processed data

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In table 2, which is a demographic statistic of respondents, it shows that the respondents' school origins are classified into 4 types of secondary school levels, namely: respondents who come from SMK majoring in Accounting as many as 6%.

The respondents who came from high school majoring in social studies amounted to 58%, which is the largest type of school of origin of respondents. As for high schools majoring in science and vocational schools majoring in Accounting, they are 18% and 16% respectively.

The gender of responders, both male and female, was 19% and 81% respectively. The gender of respondents is predominantly female. Respondents consisted of 1 batch, namely the class of 2021. While the age of respondents is classified into 4 categories, namely: 18 years by 6%; 19 years old by 45%; 20 years by 39%, and 21 years by 10%. The total number of respondents was 31 students.

3.2 Measurement Model (Outer Model)

Reliability and Validity Factor Analysis

If the indicator's correlation value is more than 0.70, it is considered valid. Nonetheless, the development stage loading scale of 0.50 to 0.60 is still appropriate (Ghozali & Latan, 2015). The Figure 3 illustrates the outer model's value loading factor.

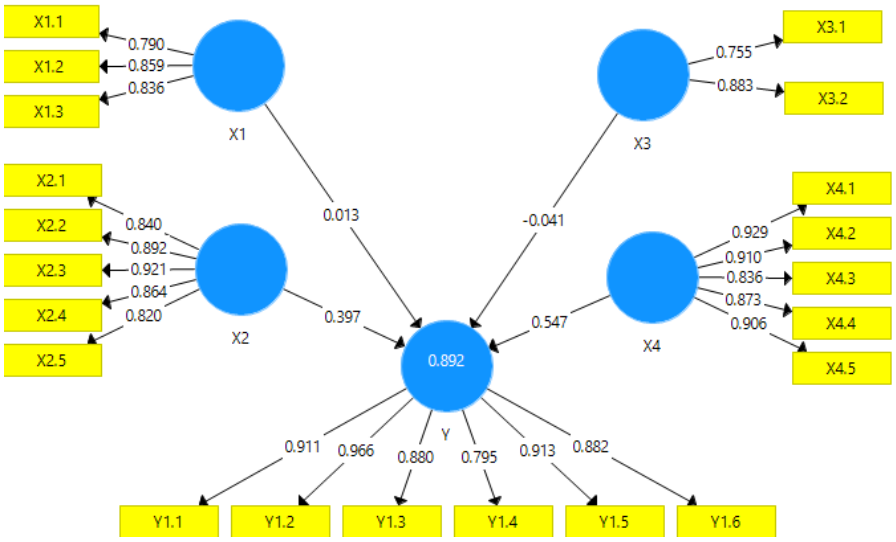

Figure 3. Loading Factor Value Outside Model

The behavior of Expertise in Using the MyoB Application is known to be dependent on the outer model loading factor value (Y) qualifies because the correlation value is 0.892 which means above 0.5.

Convergent Validity Test

The loading factors for each indication are listed in Table 3 as follows.

Table 3. Outer Factor Model

	X1	X2	X3	X4	Y
X1.1	0.790				
X1.2	0.859				
X1.3	0.836				
X2.1		0.840			
X2.2		0.892			
X2.3		0.921			
X2.4		0.864			
X2.5		0.820			
X3.1			0.755		
X3.2			0.883		
X4.1				0.929	
X4.2				0.910	
X4.3				0.836	
X4.4				0.873	
X4.5				0.906	
Y1.1					0.911
Y1.2					0.966
Y1.3					0.880
Y1.4					0.795
Y1.5					0.913
Y1.6					0.882

Source : processed data

Based on convergent validity theory, a loading factor value greater than 0.50 indicates that the instrument or indicator used in the study has good validity, the higher the loading factor value (the closer to number 1) the better. Convergent validity function to measure the degree to which instruments measure the same concept (convergent) and whether the instrument can reliably measure the same variables. The loading factor value is still acceptable up to 0.50, and below the value of 0.50, the indicator cannot be used so it is strongly recommended to be removed from the analysis. Therefore, a good loading factor is to have >0.50.

Table 3 shows that for all instruments in the indicator of each variable, the loading factor yields a value greater than 0.50. As a result, all indicators are deemed valid, indicating that the convergent validity test complies with the criteria of the study's data test.

In the results of convergent validity testing in table 3 (outer factor model) using the help of SmartPLS3 software because it is believed to produce more accurate loading factor estimates. The test results revealed that there are several test results with high values almost reaching number 1 (one) such as those found in X4.1, X4.2, X4.5, Y1.1, Y1.2, and Y1.5 mean: (1) The measurement variable has consistently reflected the measured construct, therefore the loading factor value tends to be high; (2) The variable has actually represented the construct will have a high loading factor because it effectively measures the construct; (3) Measurement variables are able to measure constructs well so they tend to have a high loading factor value. It also shows that the instrument does indeed conform to the construct under study.

JFBA : Journal of Financial Behavioural Accounting 4(2) 2024, 28-52

Discriminant Validity Test

All constructs in the discriminant validity test must be greater than 0.50 in order to satisfy the criteria and be deemed valid (Ghozali &; Latan, 2015). In Table 4 it can be seen that the construct contained in this research model has an AVE value of >0.50.

Table 4. Average Variance Extracted (AVE)

	Average Variance Extracted (AVE)
Fear (X1)	0.687
Anticipation (X2)	0.753
Pessimism (X3)	0.675
Optimism (X4)	0.794
Expertise in Using the MyoB Application (Y)	0.797

Source: processed data

Based on table 4, the smallest value of AVE is found in the variable Pessimism (X3) which is 0.675 and the largest value of AVE is found in the variable Expertise in Using the MyoB Application (Y) which is 0.797. The conclusion is the instrument of the Fear indicator (X1) ; Anticipation (X2); Pessimism (X3); Optimism (X4); and Expertise in Using the MyoB Application (Y) are all valid.

Reliability Test

Cronbach's Alpha must be greater than 0.7 and Composite Reliability must be valued in an endeavor to be reliable (Ghozali &; Latan, 2015). However, in the development stage if one of the values Composite Reliability and Cronbach's Alpha >0.5 is already considered feasible and acceptable. Regarding the reliable data testing findings Table 5 presents the findings of this investigation, namely as follows:

Table 5. Reliability Test Results

	Composite Reliability	**Cronbach's Alpha**
Fear (X1)	0.868	0.772
Anticipation (X2)	0.938	0.918
Pessimism (X3)	0.805	0.528
Optimism (X4)	0.951	0.935
Expertise in Using the MyoB Application (Y)	0.959	0.948

Source: processed data

Every variable in this study is highly dependable for each construct or respondent's response to each statement item, according to the test results in Table 5. In order for all constructions to pass reliability tests, it also implies that it is stable and consistent.

3.3 Structural Model (Inner Model)

R-Square Coefficient of Determination

In order to support the model's ability to accurately represent the dependent variable in percentages or decimals, the coefficient of determination (R2) test seeks to ascertain the link between the independent and dependent variables. The range of the R2 value is 0 to 1.

The ability of the independent variable to express or explain the dependent variable is indicated by a higher R2 value.

Table 6. R Square Test (Determination Coefficient)

	R Square	R Square Adjusted
Expertise in Using the MyoB Application (Y)	0.892	0.876

Source: processed data

Table 6 shows that the correlation coefficient's square result, or R Square value, is 0.892. This indicates that the independent variables Fear (X_1), Anticipation (X_2), Pessimism (X_3), and Optimism (X_4) can account for 89.2% or 89% of the dependent variable, Expertise in Using the MyoB Application. The remaining 11% are factors not included in this research.

F-Square

The degree to which the independent latent construct influences the dependent latent construct is determined by the f-square test results (Ghozali &; Latan, 2015). Regarding the f-value categorySquare, for example: (1) A value of f-Square 0.02 indicates a small effect of the independent latent construct on the dependent latent construct; (2) A value of f-Square 0.15 indicates a moderate effect; and (3) A value of f-Square 0.35 indicates a large influence of the independent latent construct on the dependent latent construct (4). F-Square values less than 0.02 can be disregarded or thought to have no significance (Hair et al., 2018).

The range of F2's value is 0 to 1. The ability of the independent latent construct to influence the dependent latent construct is shown by a larger F2 value.

Table 7. F Square Test

	Expertise in Using the MyoB Application (Y)
Expertise in Using the MyoB Application (Y)	
Fear (X1)	0.001
Anticipation (X2)	0.326
Pessimism (X3)	0.007
Optimism (X4)	0.644

Source: processed data

Based on table 7 f-square (f2) it can be seen that the relationship of Fear (X1) with Expertise in Using the MyoB Application (Y) and the relationship of Pessimism (X3) with Expertise in Using the MyoB Application (Y) respectively 0.001 and 0.007 which means that f-square is considered to have no relationship or no effect. However, the data in this study according to other test results are still considered feasible for hypothesis testing on variables X1 and X3.

JFBA : Journal of Financial Behavioural Accounting 4(2) 2024, 28-52

As for the relationship of Anticipation (X2) with Expertise in Using the MyoB Application (Y) and the relationship of Optimism (X4) with Expertise in Using the MyoB Application (Y) respectively 0.326 and 0.644 which means that the independent latent constructs of Anticipation (X2) and Optimism (X4) affect the dependent latent constructs well and strongly.

Goodness Of Fit (GoF) Test

Using the average value of R2 and the average root value of communality, the Fornell and Larcker method was used to test the goodness of fit (GoF) in this study (Ghozali &; Latan, 2015; Paramita et al., 2020). Validating the combined performance of each model measured (Outer Model) and model structure (Inner Model) is the goal of GoF testing. GoF supine has a value between 0 and 1.

Cohen's value categories communality are broken down into the following categories: (1) Small is less than 0.02, (2) Medium is equal to 0.13, and (3) Large is equal to 0.26 (Ghozali &; Latan, 2015).

Thus, for the GoF value, which is divided into the following three categories:

Small GoF = $\sqrt{0.5 \times 0.02} = 0.10$
Medium GoF = $\sqrt{0.5 \times 0.13} = 0.25$
Large GoF = $\sqrt{0.5 \times 0.26} = 0.36$

Table 8. Communality

Communality	
Fear (X1)	0.687
Anticipation (X2)	0.753
Pessimism (X3)	0.675
Optimism (X4)	0.794
Expertise in Using the MyoB Application (Y)	0.797

Source: processed data

For GoF calculations, we can see the communality value in table 8 and the GoF value based on GoF calculations, as follows:

GoF = $\sqrt{\text{communality}} \times R2$
GoF = $\sqrt{0.741 \times 0.892}$
GoF = $\sqrt{0.661}$
GoF = 0.813

The GoF value in this research model has a big value since, according to the GoF value computation in this study, 0.813 was obtained. This is so because a higher GoF value corresponds to a higher GoF that describes the related research sample.

Q-Square

In this study, Q-Square testing is utilized to test the structural model in order to determine the parameters of the research model that was employed. A model is said to have predictive

relevance if the Q-square value is greater than zero. a Q-Square score less than zero indicates that the model's predictive power is lower than (Ghozali &; Latan, 2015; Paramita et al., 2020).

The calculation formula of Q-Square is Q2 = 1–(1–R2) (1 – R2) ... (1 – R2). Where R12, R22... R2 is the R-Square variable endogenous to the research model. Value range 0 < Q2 < 1. According to (Ghozali &; Latan, 2015; Paramita et al., 2020) that the value of Q2 that is closer to the number 1 means that the structure of the model is getting better.

The Q-Square calculation in this study is, as follows:

Q2 = 1 - (1-R2)
= 1 - (1-0.892)
= 1 - (0.108)
= 0.892

The Q2 value is 0.892, which indicates that it is within the range of 0 < Q2 < 1, according to the computation findings above. Therefore, since the model in this study is so near to number one, it can be said to be very good. Thus it can be decided that exogenous variables have an influence on endogenous variables.

3.4 Evaluation of Relationships between Latent Variables

Hypothesis Test and T-Statistical Test

Table 9, specifically the original sample (O) column, displays the findings of the hypothesis test and T-Statistics test for this study. It indicates the value of the path analysis coefficient in testing between variables, specifically as follows:

Table 9. Path Analysis Coefficient Value Results

	Original Sample (O)	T Statistics (|O/STDEV|)	P Values
X1 -> Y	0,013	0,183	0,855
X2 -> Y	0,397	2,110	0,035
X3 -> Y	-0,041	0,441	0,660
X4 -> Y	0,547	3,754	0,000

Source: processed data

Table 9 path analysis coefficient test findings show that, out of four rounds of path and hypothesis testing, two variables are significant and the other two have no bearing.

The independent variables that have an influential relationship are the Anticipation (X2) and Optimism (X4) variables. The original sample (O) Anticipation (X2) value of Expertise in Using the MyoB Application (Y) is 0.397 with p values of 0.035 or <0.05 It denotes a favorable and noteworthy outcome. The initial specimen (O) Optimism (X4) value for Expertise in Using the MyoB Application (Y) is 0.547 with p values of 0.000 or <0.05 which means a positive and significant effect.

While the variables with no effect test results consist of Fear (X1) and Pessimism (X2) variables which each have a significance value of 0.855 and 0.660 which are both greater than 5% or 0.05 required in this study so, the variables Fear (X1) and Pessimism (X2) are declared to have no influence on Expertise in Utilizing the MyoB App (Y).

JFBA : Journal of Financial Behavioural Accounting 4(2) 2024, 28-52

3.5 Discussion

The Effect of Fear on Expertise in Using the MyoB Application

Based on the results of testing the significance of the relationship between variables partially (statistical test T) in table 9, it is known that the significance value of Fear (X1) for Expertise in Using the MyoB Application (Y) of 0.855 is greater than 0.05 and the original sample value (O) is 0.013. Thus, H01 stating that Fear (X1) has no effect on the Expertise in Using the MyoB Application (Y) proposed in this study is accepted. Which means that the fear contained in the user does not affect efforts to improve the user's expertise in operating the Myob software. Although, users have fear of potential mistakes made in operating the Myob accounting application, however, this fear does not prevent users from improving their skills using Myob software.

The study's findings are corroborated by these results (Handayani et al., 2022) claims that anxiety related to computers Fear is one of the signs that doesn't deter students from utilizing accounting software. Similarly, the findings (Harimurti &; Astuti, 2016) states that Computer Anxiety Does not affect the expertise of computer users in students.

In research (Harimurti &; Astuti, 2016) scope Computer Anxiety is fear, worry, and the tendency of students to find it difficult to operate Software accountancy. Research results (Handayani et al., 2022; Harimurti &; Astuti, 2016) consistent with research results (Astia et al., 2019) which states that computer fear has no effect on expertise in using Software Myob.

So it can be concluded that the fear of users includes: fear of using the MYOB application for fear of making irreparable mistakes; fear if most of the information regarding the MYOB application is damaged due to pressing the wrong button; and fear due to difficulty in understanding the technical aspects of the MYOB application. This fear does not affect the expertise in using the Myob application because for users the fear must be fought by increasing the intensity of using the application so that it becomes familiar and familiar, the fear will automatically be minimized.

The Effect of Anticipation on Expertise in Using the MyoB Application

It is known that the significance value of Anticipation (X2) against Expertise in Using the MyoB Application (Y) of 0.035 is smaller than 0.05 and the original sample value (O) is 0.397 based on the results of testing the significance of the relationship between variables partially (statistical test T) in table 9. Thus, Ha2 which states that Anticipation (X2) has a positive and significant effect on the Expertise in Using the MyoB Application (Y) proposed in this study is accepted. Which means that the higher the anticipation attitude in the user, the efforts made by the user to anticipate all forms of anxiety, anxiety, fear, and other negative things related to the implementation of accounting software will be higher as well.

So, users will try to anticipate these things by focusing on the software that is being used with a feeling of pleasure, confidence in being able to use the application well, feeling the importance of applying software, and being able to follow the development of information technology, especially accounting software. The high anticipation attitude of the user will also be high in anticipation efforts made so that with various efforts made will be able to improve their expertise using accounting software (expertise in using the Myob application).

The study's findings are corroborated by these results (Putra &; Nugroho, 2016) states that Computer Anxiety influence student interest. Although, the results of the study (Putra &; Nugroho, 2016) does not reveal the direction of the negative/positive influence. However, it can be known that the direction of influence is positive. Because, according to the findings (Putra &; Nugroho, 2016) states that attitude anticipation A high one will increase students' interest in using Software accountancy.

The results of this investigation are consistent with the findings (Rahayu &; Zufrizal, 2019) which states that the attitude of anticipation (anticipation) Influence on Student Interest in Using Software accountancy. Such are the findings (Amirudin &; Suhartini, 2021) states that Computer Anxiety (computer anxiety) one indicator of which is anticipation (anticipation) Have a positive and significant effect on student interest in using accounting applications. The findings supported the study's conclusions (Astia et al., 2019) which states that Computer Anticipation influence on expertise.

So it can be concluded that the more anticipation attitude increases, the more it grows Skills and expertise possessed user (Rahayu &; Zufrizal, 2019). A better or higher anticipation attitude will be directly proportional to Skills and expertise possessed user in operating accounting software.

The Effect of Pessimism on Expertise in Using the MyoB Application

Table 9 indicates that the significance value of Pessimism (X3) for Expertise in Using the MyoB Application (Y) of 0.660 is greater than 0.05 and the original sample value (O) is -0.041. These findings are based on the results of testing the relationship between variables partially (statistical test T). Thus H03 which states that Pessimism (X3) has no effect on the Expertise in Using the MyoB Application (Y) suggested in this research is approved. Which means that the pessimism contained in the user does not affect efforts to improve the user's expertise in operating the Myob software. Although, users have a pessimistic nature (pessimism) over the difficulties experienced while operating the Myob application. However, this pessimistic nature does not prevent users from improving their skills using Myob software.

The study's findings are corroborated by these results (Putra &; Nugroho, 2016) that computer attitude with indicators of pessimistic attitude (pessimism) has no effect on students' interest in using Software accountancy. The high or low pessimistic attitude of students does not affect student interest in using accounting applications (Putra &; Nugroho, 2016).

The findings of this study are also in line with the findings (Handayani et al., 2022) states that computer attitude One of the indicators is pessimism Does not affect student interest in using accounting software (Handayani et al., 2022). Such are the findings (Oknaryana et al., 2020) which states that computer attitude with indicators of pessimistic attitude (pessimism) has no effect on learning achievement using Software accountancy.

Research results (Handayani et al., 2022; Putra &; Nugroho, 2016) has similarities with research results (Sari et al., 2022) which reveals that pessimistic attitude (pessimism) which is one of the indicators of computer attitude does not affect students' accounting computer skills.

So it can be concluded that the pessimism contained in the user, which in this case is a student, does not affect his expertise. Although, users have a pessimistic nature (pessimism) over the difficulties experienced while operating the Myob application. However, this pessimistic nature did not affect his expertise using Myob software.

The Effect of Optimism on Expertise in Using the MyoB Application

It is known that the original sample value (O) is 0.547 and the significance value of Optimism (X4) on Expertise in Using the MyoB Application (Y) of 0.000 is smaller than 0.05 based on the results of testing the significance of the relationship between variables partially (statistical test T) in Table 9. Therefore, Ha4, which claims that the study's stated expertise in using the MyoB application (Y) is positively and significantly impacted by optimism (X4), is accepted. Which means that optimism is one of the keys to mastering accounting software to become an expert in operating Myob software (expertise in using the Myob application). A user who has a high optimistic attitude is directly proportional to the high enthusiasm, confidence, and

JFBA : Journal of Financial Behavioural Accounting 4(2) 2024, 28-52

positive outlook on accounting applications as modern, effective, efficient, and all other advantages in managing accounting information.

The study's findings are corroborated by these results (Aryadi &; Rochmawati, 2021) that computer attitude with indicators of optimistic attitude (optimism) has a notable impact on students' motivation to learn Accounting software. Although, the findings do not explain directly the direction of the negative/positive influence. However, for optimistic indicators (optimism) identifiable direction of findings (Aryadi &; Rochmawati, 2021) According to his statement, the positive impact on optimistic students will increase interest in learning Software accounting so that the learning outcomes are also good. Therefore, it will be directly proportional to the increase in his skills.

Such are the results of the study (Amirudin &; Suhartini, 2021) states that computer attitude with indicators optimism Have a favorable and noteworthy impact on students' enthusiasm for utilizing accounting software. As for the results of the study (Yuliana &; Listiadi, 2021) reveals that computer attitude with indicators optimism Have a positive and significant influence on the achievement of learning outcomes Software accountancy.

The outcomes of the study are consistent with the findings of this investigation (Dewi &; Juliarsa, 2017) which states expressly the direction of influence of the test results that computer attitude have a positive and significant effect on student expertise in using accounting computer applications or CSE. In research (Dewi &; Juliarsa, 2017) Indicators used on variables computer attitude be optimism.

So it can be concluded that the high / low optimism attitude by a user will affect his expertise in operating Myob software (expertise in using the Myob application). Therefore, users in this case are students must have an optimistic attitude in order to be experts in operating Myob software (expertise in using the Myob application). The higher the user's optimistic attitude , the higher the user's expertise in operating Myob software (expertise in using the Myob application).

4. Conclusion

The conclusion of this study is that of the 4 independent variables, there are 2 influential variables and 2 other variables have no effect on the dependent variable. The influential variables are Anticipation (X2) and Optimism (X4) whereas, the variables Fear (X1) and Pessimism (X2) have no effect on Expertise in Using the MyoB Application. This means that there is a need for anticipation efforts and build optimism in users because it is empirically proven to improve their expertise in operating MyoB applications.

4.1 Novelty and Implications

The novelty of this study is: (a) there is a difference in the placement of independent variables into stand-alone variables in testing, not merged into computer anxiety and / computer attitude variables; (b) differences in location, site and diversity of respondents so as to add to the wealth of research results in the field of computer accounting.

The implication of this research is that it is an academic text for university leaders, especially at the Department and Study Program levels in taking curriculum adjustment policies in order to require the use of accounting software and provide the necessary facilities and maximize student effort which in turn can improve the quality of skilled and efficient graduates.

4.2 Suggestion

Based on the results of research and discussion of findings, it is recommended to several related parties including: lecturers who teach accounting courses, leaders of departments and / study programs, and subsequent researchers.

Accounting lecturers can facilitate students in practicing using MyoB software by providing intensive guidance (additional hours) online so as not to reduce the duration of face-to-face meetings and / providing video tutorials on practice using MyoB.

Department and / study program leaders can make curriculum adjustments by requiring the implementation of MyoB software as one of the applications that students must learn and master.

Recommendations for future research in order to: (a) Expand the reach of respondents; (b) Extend the duration of the study; (c) Add other interrelated variables such as facilities, work culture, and environment variables; (d) conduct testing on respondents who have the status of practitioners.

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