

**PENGARUH PEMAHAMAN SIKLUS AKUNTANSI, PENGUASAAN KOSAKATA
ENGLISH ACCOUNTING, DAN COMPUTER SELF EFFICACY TERHADAP
HASIL BELAJAR PRAKTIK KOMPUTER AKUNTANSI DENGAN PENGETAHUAN
KOMPUTER SEBAGAI VARIABEL MODERASI (Studi Kasus Aplikasi MYOB Pada
Mahasiswa Program Studi S1 Akuntansi Fakultas Ekonomi Dan Bisnis
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ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh Pemahaman Pemahaman Siklus akuntansi, Penguasaan Kosakata *English Accounting*, dan *Computer Self efficacy* terhadap Hasil Belajar Praktik Komputer Akuntansi dengan Pengetahuan Komputer Sebagai Variabel Moderasi (Studi Kasus Aplikasi MYOB pada Mahasiswa Program Studi S1 Akuntansi Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Metro). Jenis penelitian ini menggunakan penelitian kuantitatif dengan pendekatan deskriptif. Data yang digunakan dalam penelitian ini adalah data primer dengan teknik pengumpulan data menggunakan kuesioner dengan populasi berjumlah 279 responden dari mahasiswa Program Studi S1 Akuntansi Universitas Muhammadiyah Metro. Teknik pengambilan sampel dalam penelitian ini menggunakan teknik *purposive sampling* dengan menggunakan beberapa kriteria sehingga diperoleh 128 responden dari mahasiswa akuntansi Angkatan 2020 dan 2021. Analisis data pada penelitian ini dengan menggunakan pengujian secara interaksi MRA (Moderated Regression Analysis). Hasil penelitian ini menunjukkan bahwa Pemahaman Siklus Akuntansi berpengaruh terhadap Hasil Belajar Praktik Komputer Akuntansi, Penguasaan Kosakata *English Accounting* berpengaruh terhadap Hasil Belajar Praktik Komputer Akuntansi, *Computer Self Efficacy* berpengaruh terhadap Hasil Belajar Praktik Komputer Akuntansi, serta Pengetahuan Komputer tidak memoderasi Pemahaman Siklus Akuntansi terhadap Hasil Belajar Praktik Komputer Akuntansi, Pengetahuan Komputer tidak memoderasi Penguasaan Kosakata *English Accounting* terhadap Hasil Belajar Praktik Komputer Akuntansi, dan Pengetahuan Komputer tidak memoderasi *Computer Self Efficacy* terhadap Hasil Belajar Praktik Komputer Akuntansi (MYOB) pada Mahasiswa Program Studi S1 Akuntansi Universitas Muhammadiyah Metro.

Kata Kunci: Pemahaman Siklus Akuntansi, Penguasaan Kosakata *English Accounting*, *Computer Self efficacy*, Pengetahuan Komputer, dan Hasil Belajar Praktik Komputer Akuntansi.

THE EFFECT OF ACCOUNTING CYCLE UNDERSTANDING, ENGLISH ACCOUNTING VOCABULARY MASTERY, AND COMPUTER SELF EFFICACY ON ACCOUNTING COMPUTER PRACTICE LEARNING RESULTS WITH COMPUTER KNOWLEDGE AS A MODERATING VARIABLE (Case Study of MYOB Application for Undergraduate Accounting Study Program Students, Economics and Business Faculty, Muhammadiyah University of Metro)

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ABSTRACT

This study aimed to analyze the effect of Understanding the Accounting Cycle, Mastery of English Accounting Vocabulary, and Computer Self efficacy on Learning Outcomes of Accounting Computer Practices with Computer Knowledge as a Moderating Variable (Case Study of MYOB Application on Undergraduate Accounting Study Program Students, Faculty of Economics and Business, Muhammadiyah University of Metro). This type of research was quantitative research with a descriptive approach. The data used in this study were primary data with data collection techniques using questionnaires with a population of 279 respondents from students of the S1 Accounting Study Program at Muhammadiyah University of Metro. The sampling technique in this study was purposive sampling technique using several criteria so that 128 respondents were obtained from accounting students in the Class of 2020 and 2021. Data analysis in this study using MRA (Moderated Regression Analysis) interaction testing. The results of this study indicated that Understanding the Accounting Cycle affected the Learning Outcomes of Accounting Computer Practice, Mastery of English Accounting Vocabulary affected the Learning Outcomes of Accounting Computer Practice, Computer Self Efficacy affected the Learning Outcomes of Accounting Computer Practice, and Computer Knowledge did not moderate Understanding the Accounting Cycle on Learning Outcomes of Accounting Computer Practice, Computer Knowledge did not moderate Mastery of English Accounting Vocabulary on Learning Outcomes of Accounting Computer Practice, and Computer Knowledge did not moderate Computer Self Efficacy on Learning Outcomes of Accounting Computer Practice (MYOB) on Undergraduate Accounting Study Program Students at Muhammadiyah University of Metro.

Keywords: *Understanding the Accounting Cycle, Mastery of English Accounting Vocabulary, Computer Self efficacy, Computer Knowledge, and Learning Outcomes of Accounting Computer Practice.*