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Perceptions of Computerized Accounting among Diploma in Commerce Students

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Abstract
Purpose: In today's global economy, technology is a crucial component of both education and work. In order to better prepare students for the future, educational institutions, particularly commerce and management sciences schools, work to provide them a basic grasp of technology-enabled accounting and programming abilities. Many students who wish to major in accounting find it challenging to understand the ideas, rules, and procedures of computerized accounting, despite the fact that there are accounting software that make it easier to understand, record transactions, and manage accounts. This problem emphasizes how important it is to investigate how students perceive the subject and what drives them to learn more about it. Similar to this, a number of students struggle to understand and use the specific software applications and computer skills required for accounting, which limits their ability to utilize the available resources. Therefore, the main goal of this study is to investigate how diploma in commerce students in Peshawar perceive and are motivated by computerized accounting applications. Methodology: Questionnaires from 222 college students were collected in order to investigate their attitudes and reasons for studying computerized accounting. SEM-PLS version 4.0 software has been used to analyze the collected data. Findings: The study found that the perceptions and computer abilities of accounting students were positively correlated with their ability to learn computerized accounting. However, learning computerized accounting is unaffected by incentive.

Keywords: Perceptions, motivations, accounting students, learning, computerized accounting programs

Introduction

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DIALOGUE SOCIAL SCIENCE REVIEW

Vol. 3 No. 7 (July) (2025)

For students, computerized accounting software is crucial. Therefore, in addition to learning the fundamentals of accounting, students' computer abilities must be improved so they can connect accounting knowledge to the proper manner to save data on a computer. Students pursuing a diploma in commerce gain from being able to effectively apply accounting data, which helps accounting graduates land a future career. Nowadays, having written and textual expertise is insufficient to get a job. The majority of accounting teaching positions emphasize students' familiarity with computers and computer accounting software. According to Stainbank et al. (2023), it is preferable for non-graduate students to master many computer accounting applications so that they can cope with different programs that may help organizations in the future. According to Thottoli (2022a; Thottoli, 2022b), contemporary computerized accounting education programs and the inclusion of suitable accounting software in the accounting curriculum are thought to enhance the professional development and success of recent graduates.

The way the instructor handles the students when teaching computer accounting is one of the reasons why the majority of students despise the subject. He does this to demonstrate that his academic level is more advanced and efficient than comprehending the pupils. The real teacher's message is to help pupils comprehend every chapter of the topic. He must also consider the disparity in absorption and talents. What if the college hasn't offered accounting instruction and explanations? When it comes to future job interviews, the majority of graduates might not be able to demonstrate their competence (Akbulaev et al., 2021).

When professors come to teach computer accounting subject in English, they do it quickly and in a style that is difficult for pupils to grasp because the main languages spoken by GCMS students are Pushto and Urdu. Students' comprehension of the content and how to handle it is diminished when professors merely read passages from the book without assessing each student's aptitude. The rapid and simple application of accounting knowledge is partly of interest to today's students, who are not interested in the dense material found in books (Haris & Widiastuti, 2021).

Hence the research question developed as follows:

1. How do the perspectives of D.COM students affect their understanding of computerized accounting programs?
2. What is the impact of student motivation on learning in computerized accounting programs?
3. What is the impact of students' computer skills on their understanding of computerized accounting programs?

Research Framework

This study is structured around factors, such as independent variables that relate to the motivations and views of D.com students and dependent variables that relate to the learning of computerized accounting programs. Therefore, the main goal of this study is to investigate how D.com students view and feel about learning computerized accounting systems. The study framework is shown in Figure 1, which also shows how the independent and dependent variables interact.

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Vol. 3 No. 7 (July) (2025)

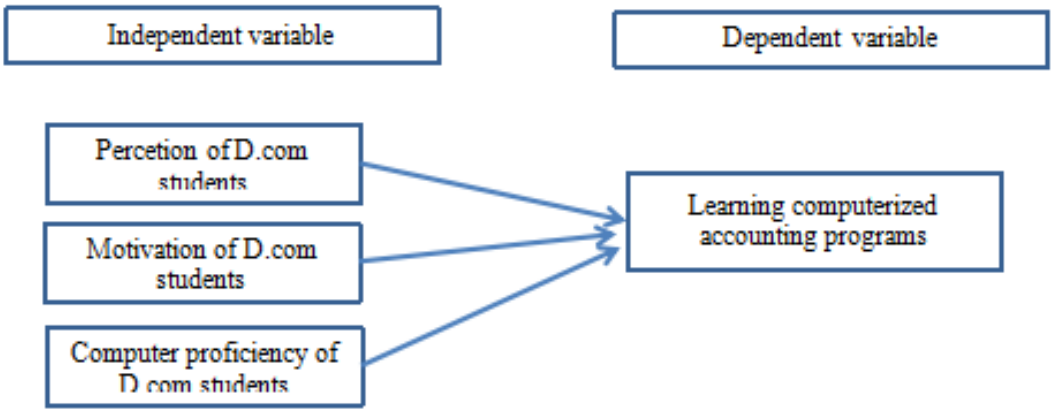

Figure 1: Schematic Diagram of Research Framework

Literature Review

The Relationship between D. Com students' perceptions of studying computerized accounting programs

Stainbank et al. (2023) assert that adding real-world learning experiences can greatly improve the efficacy of instruction. According to students' perspectives, learning computerized accounting will help them become more proficient in IT and better grasp D.com. To collect these impressions, Kolb performed survey research; the results might be helpful to teachers who want to use cutting-edge teaching strategies with real-world applications.

It is essential to take into account students' preferences and learning expectations in order to accommodate their preferred learning modes. By using online learning technologies, educators can transform students' perceptions of the online learning environment and their attitudes about studying accounting. Accounting students' readiness to adopt cutting-edge teaching strategies is evidenced by their perceptions of the advantages of employing software and apps (Herrador-Alcaide et al., 2020).

According to a research by Al-Hattami (2023), which employed the Technology Acceptance Model (TAM), a number of factors affected how students felt about using technology into accounting instruction. These included self-efficacy, attitude (social influence), perceived utility, and simplicity of use, all of which affected students' expectations about how successful learning computer accounting would be. It is so suggested that:

H1: Computerized accounting program learning is positively impacted by D.com students' perceptions.

The Relationship Between D.com Students' Motivation to Learn Computerized Accounting Programs

At a university in northern Italy, game-based learning (GBL) uses a LEGO game that has been designed as an active learning tool for accounting students. Building a positive image of computer accounting involves thinking creatively about how students learn. The straightforward method of instruction aids in motivating and preparing undergraduates for the in-depth active learning technique for accounting students (Sugahara & Cilloni, 2021).

Since childhood, games have accelerated learning by allowing students to adjust their learning levels. Developing them in every way is also a practical motivation.

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DIALOGUE SOCIAL SCIENCE REVIEW

Vol. 3 No. 7 (July) (2025)

Students studying accounting have higher expectations for learning through games than through conventional means. Integrating accounting with the digital environment allows the instructor to create digital exercises that improve accounting students' comprehension of accounting principles. This increases their efficiency and accounting software experience while also helping them to build their accounting abilities (Silva Rodrigues & Leal, 2021). Thus, it is assumed that
H2: Learning of computerized accounting systems is positively impacted by encouraging accounting students.

The Relationship Between Mastering Computer Skills And Acquiring Computerized Accounting Programs

An intelligent system that makes use of cloud computing and algorithms has been used at several colleges to teach computerized accounting. For students who are about to graduate, it is regarded as an actual implementation and entails the experimental exchange of account data for institutions. It highlights the significance of classroom instruction for accountants in learning computer programs and offers beneficial training for future careers (Yang, 2022).

Noteworthy is the fact that accounting can now be taught online, with a focus on the abilities pupils learn and how quickly they may become proficient in the field. Students can learn how to create accounting programs and how transactions are designed and processed through online teaching. In order to become proficient in computation and adjust to future training and employment prospects, students must possess these skills. Additionally, managing one's own finances benefits from a grasp of these ideas (Kosadi et al., 2022).

Students at universities and colleges study computer accounting programs because they play a significant role in delivering accurate and timely information and overcoming obstacles. These programs are taught to students because they are utilized by numerous small and large businesses, making them indispensable to the lives of all students and accounting professionals because they will be used to apply their knowledge in real-world situations (Darshi et al., 2019). Therefore, it is theorized that:
H3: Learning of computerized accounting applications is positively impacted by accounting students' computer ability.

Research Methodology

Data from D.com students in the Peshawar district was gathered quantitatively as part of the research methods for this study. Learning accounting programs was the study's dependent variable, while D.com students' motives and impressions were the study's independent factors. The study's questionnaire was modified from one by Yaftian et al. (2017). District Peshawar Colleges D.com students made up the study's population. 222 responders were found to be the sample size. The students enrolled at Peshawar's Commerce College (KPK) served as the research's analytical section.

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Vol. 3 No. 7 (July) (2025)

To collect data, a survey was conducted utilizing a variety of questionnaires to measure the variables being studied. They gave the questionnaire to the selected group of D.com students. The survey data will be examined using structural equation modeling (SEM) and partial least squares (PLS). PLS-SEM software will be used to evaluate the data, allowing structural equation modeling approaches to be applied and correlations between variables to be examined. The study evaluates the connections between the independent and dependent variables using PLS-SEM in order to derive significant findings from the data gathered. A quantitative investigation of the variables impacting D.com students in government commerce institutions' learning accounting programs is made possible by this research approach.

Reliability And Validity

Cronbach's alpha's dependability coefficient often falls between 0 and 1. According to Hair et al. (2013), a 0.60 scale is considered experimental, a 0.70 scale is considered acceptable, and a 0.80 scale is considered good. Chin (1998) states that a model with a composite reliability of at least 0.6 is appropriate for exploratory research. Hock and Ringle (2006) and Chin (1998) state that a model is considered acceptable if its cross-loading is more than the cross-loadings and its AVE is greater than 0.5. This suggests that the components should account for at least half of the variance in the indicators. The validity and reliability of the current study have been established, as shown in Table 1.

Table 1. Reliability and Validity

Variables	Cronbach's alpha	Composite reliability (rho_a)	Composite reliability (rho_c)	Average variance extracted (AVE)
CP	0.965	0.967	0.974	0.826
LCAP	0.837	0.930	0.884	0.645
MAS	0.950	0.951	0.959	0.871
PAS	0.945	0.947	0.941	0.785

Results

Demographic Characteristics

The demographic data for the sample chosen for the current investigation is shown in Table 2 below. There were 222 people in total; 55 (24.7%) were men and 167 (75.2%) were women. Of the sample, 157 persons (70.7%) are under the age of 20, while 65 people (29.3%) are between the ages of 21 and 25. of the d.com students who complete the survey.

Table 2. Demographic Characteristics

Details	No.	%
Gender		
Male	55	24.77
Female	167	75.23
Total	222	100

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www.thedssr.com

ISSN Online: 3007-3154
ISSN Print: 3007-3146

DIALOGUE SOCIAL SCIENCE REVIEW

Vol. 3 No. 7 (July) (2025)

Age		
<20	157	70.7
21-25	65	29.3
Total	222	100

Data Analysis

The results, which were evaluated using the cutting-edge PLS 4.0 program, indicate that D.com students' perceptions, motivations, and computer skills have a major influence on their ability to learn the computerized accounting program. PLS program displayed the data in tabular and graph representations, which were useful for further research.

Descriptive Statistics

Descriptive statistics and the average mean of the dependent variable "learning computerized accounting programs," as indicated by the first items (LCAP), are shown in Table 3 below. The median is 4.000, the mean is between 2.878 and 37.03, the standard deviation is from 1.052 to 1.190, and the lowest is 1 and the highest is 5. D. The average score for com students' comments on their computerized accounting program (CP) learning is between 3.541 and 3.622, with a minimum score of 1 and a median score of 4. 1.084 to 1.115 standard deviations and a maximum score of 5. A mean score of 3.595 to 3.766, a median score of 4, a minimum score of 1, a maximum score of 5, and a standard deviation ranging from 1.069 to 1.129 indicate that d.com students are clearly interested in learning computerized accounting systems (MAS).

Table 3. Descriptive Statistics

Variables	Mean	Median	Observed min	Observed max	Standard deviation
CP_1	3.586	4.000	1.000	5.000	1.086
CP_2	3.486	4.000	1.000	5.000	1.115
CP_3	3.441	4.000	1.000	5.000	1.105
CP_4	3.350	4.000	1.000	5.000	1.084
CP_5	3.581	4.000	1.000	5.000	1.099
CP_6	3.622	4.000	1.000	5.000	1.049
LCAP_1	3.633	4.000	1.000	5.000	1.187
LCAP_2	3.440	4.000	1.000	5.000	1.145
LCAP_3	2.778	3.000	1.000	5.000	1.052
LCAP_4	3.427	4.000	1.000	5.000	1.126
LCAP_5	3.603	4.000	1.000	5.000	1.190
PAS_1	3.667	4.000	1.000	5.000	1.106
PAS_2	3.617	4.000	1.000	5.000	1.100
PAS_3	3.595	4.000	1.000	5.000	1.089
PAS_4	3.698	4.000	1.000	5.000	1.129
PAS_5	3.698	4.000	1.000	5.000	1.092
MAS_1	3.680	4.000	1.000	5.000	1.053
MAS_2	3.721	4.000	1.000	5.000	1.096
MAS_3	3.698	4.000	1.000	5.000	1.067

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ISSN Print: 3007-3146

DIALOGUE SOCIAL SCIENCE REVIEW

Vol. 3 No. 7 (July) (2025)

MAS_4	3.766	4.000	1.000	5.000	1.073
MAS_5	3.748	4.000	1.000	5.000	1.069

Discriminant Validity Construct

To verify that the distinction is reliable, there is a standard application. The root-squared average (AVE) of every variable must have a strong correlation with every other variable. According to Fornell and Larcker (1981), for the discriminant to be legitimate, the square root of each variable in its AVE must serve as a comparison connection between all other variables. Table 4 below shows the discriminatory credibility (perception, motivation, computer proficiency, and learning of computerized accounting systems, which are aspects to consider while learning computerized accounting programs).

Table 4. Discriminant Validity

Variables	CP	LCAP	MAS	PAS
CP	0.913			
LCAP	0.826	0.819		
MAS	0.898	0.842	0.918	
PAS	0.878	0.871	0.902	0.891

The internal model, sometimes referred to as the structural model of the internal components, is assessed using R Square (R2). An observation of the latent endogenous construct variable's R2 is the first step in analyzing the model using PLS. Variable Learning Computerized Accounting Programs had a R Square Adjusted value of 0.760 and an R2 value of 0.764 in the current study. Table 5 demonstrates how the independent factors of the study might be used to explain learning computerized accounting programs..

Table 5. Explanation of the Variance

	R Square	R Square Adjusted
Exogenous Variables -> Endogenous (Learning Computerized Accounting Programs)	0.764	0.760

Hypothesis Testing

Two of the hypotheses are supported by the results of the hypothesis testing, which are displayed in Table 6 (Path Coefficients). According to the results, there is a substantial correlation between computer ability and learning computerized accounting applications ($p<0.05$, $t=2.038$). This finding suggests that learning computerized accounting applications is significantly impacted by computer skills. Furthermore, the results showed that accounting students' motivational factors had no effect on their ability to learn computerized accounting programs ($p<0.05$, $t=1.161$). This finding suggests that accounting students are not effectively motivated to learn computerized accounting applications.

Additionally, the results showed a substantial correlation between the perceptions of accounting students and their understanding of computerized accounting programs ($p>0.001$, $t=6.687$). This finding suggests that perception accounting students' efficacy affects their ability to learn computerized accounting

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www.thedssr.com

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ISSN Print: 3007-3146

DIALOGUE SOCIAL SCIENCE REVIEW

Vol. 3 No. 7 (July) (2025)

systems. Thus, in studying computerized accounting applications, the results displayed the p values of both computer competency and perception accounting students (independent variables). Both of these have a significant influence and lend credence to the theories. However, there was no assistance provided for motivated accounting students (independent variable) to master computerized accounting systems.

Table 6. Path Coefficients

Hypothesis	Original sample (O)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P values	Supported/ Not supported
CP -> LCAP	0.220	0.221	0.108	2.038	0.042	*Supported
MAS -> LCAP	0.144	0.142	0.143	1.161	0.246	Not supported
PAS -> LCAP	0.539	0.520	0.089	6.687	0.000	***Supported

Note: Significance levels: *** P < 0. 001 (t > 3.33), **p < 0. 01 (t > 2.33), *p < 0.05 (t > 1.605) SEM-PLS results are shown in Figure 2, the results of testing hypotheses.

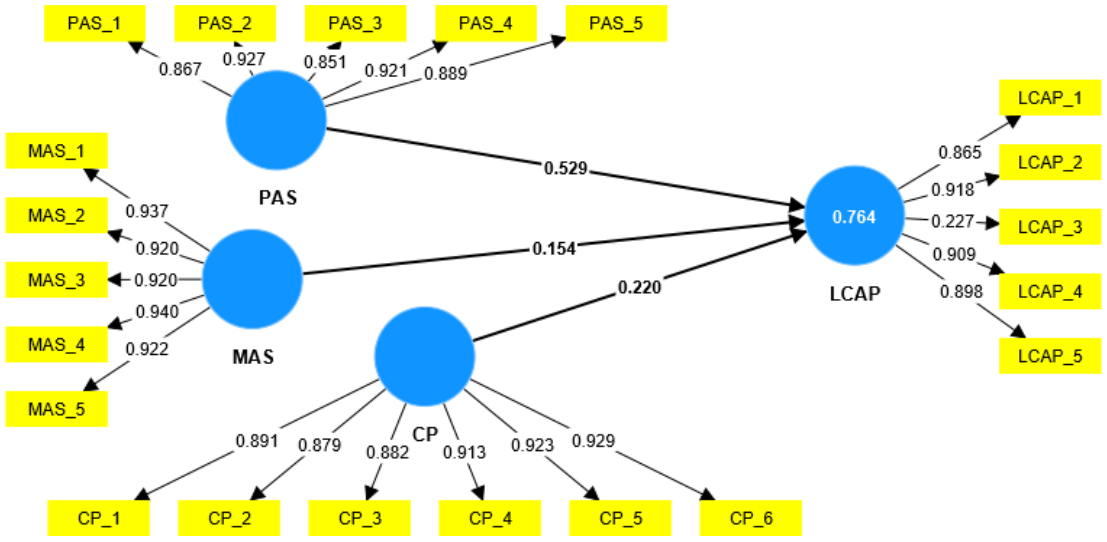

Figure 2: Demonstrate The Results Of Testing Hypotheses

Discussion

How accounting students' perceptions affect their understanding of computerized accounting applications.

In order to understand computer accounting programs, this part includes the perspectives of accounting students. The findings on d.com students' perceptions indicate that studying computerized accounting applications has a beneficial impact (P>0.001, t=6.687). This outcome is a result of accounting students' perception that computerized accounting applications are a useful teaching tool. Additionally, they believe that computerized accounting software facilitates my comprehension of accounting principles. According to Contreras et al. (2022), multilevel logit regression analysis conducted on administrative records revealed that the likelihood of school dropout was increased when instructors and students perceived a negative relational atmosphere. According to Contreras et al. (2022), multilevel logit regression analysis conducted on administrative records revealed

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that the likelihood of school dropout was increased when instructors and students perceived a negative relational atmosphere. Thus, the first hypothesis (H1) of this study—that accounting students' views have a good impact on learning computerized accounting programs—is validated.

How D.com students' motivation affects their ability to master computerized accounting systems.

P<0.05, t=1.161 indicates that the motivation of D.com students has no effect on their ability to master computerized accounting applications. The reason for this is that students lack motivation to master computerized accounting systems since they do not simplify and expedite accounting processes. Similarly, intrinsic motivation significantly influences system utilization when perceived usefulness is higher than lower, according to Chan et al. (2016). This kind of extrinsic incentive enhances system use by supporting rather than discouraging intrinsic motivation when users think a system will help them reach their objectives. "Motivating accounting students has a positive effect on learning computerized accounting programs," according to hypothesis H2, has been disproved. It has been established that students' motivation to learn computerized accounting systems is unrelated to either.

How learning of computerized accounting systems is affected by computer proficiency.

The results of the study showed that learning computerized accounting software is greatly impacted by computer competency. Students must so develop strong abilities in order to get exceptional outcomes from their computer accounting education. However, knowledge will be more complex if pupils don't comprehend how computerized accounting applications are used. The reason for this is that students are comfortable utilizing computers for accounting-related duties. Thus, it validates hypothesis H3: "Computer proficiency of D.com students has a positive effect on learning a computerized accounting program." According to Kosadi et al. (2022), studying computer accounting software should concentrate on helping students become proficient computer users and provide them with the knowledge and abilities necessary to effectively and correctly record accounting transactions on a laptop. Additionally, Polimeni and Burke (2021) discovered that digital technologies need to be incorporated into accounting courses in order to provide students the abilities they need to become proficient computer users. Modifying the curricula will also assist students in overcoming the obstacles presented by the new programs, which will help them succeed in the accounting field in the future.

Conclusion

Through examining D.com students' perceptions, motivations, and computing proficiency, this study investigates computerized accounting programs among Peshawar's accounting students. Since many students depend on this questionnaire for D.com, the researchers gathered information from 222 male and female students from different commerce institutions in Peshawar. The learning of computerized accounting applications has been investigated using this questionnaire. For pupils to work through the thorough explanation and learn vital facts, this study is essential. Accurately applying accounting data is beneficial to D.com students and helps commerce graduates land a job in the future. Today's

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ISSN Print: 3007-3146

college students would be better off learning many computer accounting applications so they can cope with different programs that might assist businesses in the future. The best professors with educational experience should be chosen to teach computer accounting, Since each program contains units for sharing information with other programs, the computer accounting has several systems that aid in the expansion of institutions' operations. These programs are utilized in a variety of industries, including banking. It is very important to understand about computerized accounting. This study used a quantitative approach as a result of the 2022 survey on motivation and awareness in learning computerized accounting programs. Excel and software for structural equation modeling and partial least squares data analysis (PLS-SEM) were used in this investigation.

According to the findings of the hypothesis testing, two of our hypotheses are validated. In the first place, there is a substantial correlation between computer ability and learning computerized accounting applications ($P<0.05$, $t=2.038$). Second, studying computerized accounting programs has no effect on D.com students' motivation ($P<0.05$, $t=1.161$). Perception also shows a substantial relationship between studying computerized accounting applications and D.com students ($P<0.001$, $t=6.687$). On the other hand, motivation for learning computerized accounting applications and for D.com students (independent variable) is not supported (p-value is $p>0.05$).

Implications

In computerized accounting programs, it is necessary to switch from conventional teaching approaches to new explanation and learning strategies. Since students are becoming more open to these programs, it is critical to modify teaching strategies in order to successfully provide them with more and more useful information. The government need to contribute to computerized accounting education programs by launching new resources and giving them careful attention. To improve students' comprehension and use of computerized accounting applications, it entails modifying explanation techniques, creating new courses, and organizing intense learning activities. Colleges and universities have to think about introducing new, easily understood courses and programs that are tailored to the demands of accounting students. Additionally, setting up accounting-related events and contests with prizes might encourage students to participate in accounting education initiatives. To better educate accounting students for future employment and programs, educational institutions must set aside specific buildings for them and offer ongoing training possibilities. These programs can help students advance in their accounting studies and provide a positive learning environment. To study computerized accounting, accounting students and educational institutions need look for specialist programs. These applications need to be easier to use and more precise than current ones. Manufacturers and developers of software must design sophisticated programs that provide pupils with clear education and the most benefit possible, encouraging a passion for working with them.

Dialogue Social Science Review (DSSR)
www.thedssr.com

ISSN Online: 3007-3154
ISSN Print: 3007-3146

DIALOGUE SOCIAL SCIENCE REVIEW

Vol. 3 No. 7 (July) (2025)

Limitations And Future Research Directions

Since the environment and population being studied are not specified in this study, it is challenging to assess how broadly applicable the suggestions are. There is a cap on the sample. For more precise and useful results, future studies should define the precise environment and target population. Examine the efficacy and effects of computerized accounting learning systems on students' learning outcomes, memory retention, and skill development through empirical research. Both qualitative research on students' experiences and perspectives as well as quantitative evaluations of their performance may be included.

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