

AN ANALYSIS OF STUDENT'S COMPREHENSION LEVEL ON MYOB ACCOUNTING-BASED ACCOUNTING APPLICATION (A Study in Accounting Students in Semarang Municipality)

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ABSTRACT

Accounting computerization students are taught to have accounting information system mindset, to apply, review, and develop the science underlying accounting information system engineering thoroughly. In addition to mastering several applications in accounting field, students also know how a software accounting works. Students of this department are taught to be experts in computer system be it software and hardware, particularly in accounting computer field.

The population in this research is S1 and DIII students of Accounting department at universities and colleges in Semarang Municipality with some considerations. The sample is taken using Purposive Sampling. Meanwhile, the data are collected by distributing questionnaire. The data analysis method used is difference test with Independent Sampel t Test, where this test is employed to figure out whether or not there is a mean difference between two unrelated sample groups.

There is indeed a difference in students' comprehension on the initial data input, transaction recording and financial statements preparation. From the mean rank values of the three variables, it can be seen that students from Diploma program understand initial data input, transaction recording and financial statements preparation better than students from Bachelor program. This is because students from Diploma program receive more lessons on accounting both theoretically and practically, thus they understand the topics better.

Keywords: *Comprehension, MYOB Accounting, Financial statements*

INTRODUCTION

Accounting computer system develops rapidly and ideally every company should develop their system according to the company's development complexity to keep up to date. Thanks to computer software, any manual, time- and energy-consuming work such as paper work will decrease. Computer can also process more data relatively quickly, leading to efficiency. The data processed in the computer will be an output in the form of either financial or non-financial information. This data processing can be done in either distributed or centered manner. In distributed manner means the data are processed separately, and centered processing means the data are processed in a centered manner, with one database as a container to accommodate the company's entire data. Using computer, any delay in reporting or non-structural information can be minimized thanks to the control and

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application of accounting to produce feasible and helpful information to fulfill the accounting principles for the company.

The accounting computer application can be helpful in enabling the ease of preparing a company's financial statements accurately, efficiently and quickly. One advantage of the use of computer application is the speed at which financial statements can be obtained, which is frequently done automatically by computer as compared to the manual method. The use of computer also allows high accuracy. Finally, accounting computer application can also produce and show the data easily and quickly.

Accounting computer application can be used by all users who can operate a computer and understand the bookkeeping standards. Thus, this application is not just for accounting experts or those with expertise in computer who have known how to install a computer.

There are many applications used for accounting. These accounting program applications/software include KRISHAND, ACCURATE V3 Standard, K-Sistem Indonesia, SAGE ACCPAC ERP, MYOB Accounting, Microsoft Office Excel, DacEasy Accounting (DEA), Payroll, Simply accounting, Peachtree, Zahir Accounting, Cash Register, NetLedger, LedgerPlus.

From these many accounting applications, MYOB Accounting is one of the most common and quite popular softwares used in Indonesia. This software is usually used by schools to teach accounting information system (AIS) course. Some strengths that make many educational institutions choose to use MYOB Accounting are User Friendly (easy to use), fairly valid security level (security) for each user, its exploratory ability, all reports to Excel program do not have to go through troublesome file export/import processes, its ability to trace back to the source document and source transaction, its ability to be applied to 105 types of company which have been recommended, it shows financial statements comparison and financial statements analysis in a graphic form, and finally it has been tested in several developed and developing countries.

The more advanced the era, the more sophisticated the technology they created. The same happens to the way the accounting cycle is done. In a modern and sophisticated era such as the one we are currently living in, large companies have abandoned the manual method to work on accounting cycle. This manual method is left because using accounting computer application the job can be more easily and quickly done with less papers used and guaranteed security. Nowadays, many accounting softwares which will enable us to work on the lengthy accounting cycle more easily have been available.

The accounting computerization department does not only equip students to be someone adept with computer, it also tries to generate high-quality graduates with expertise in accounting as well as capable of comprehension accounting as a business language according to the applicable accounting basic principles. Accounting computerization students are taught to have accounting information system mindset, to apply, to review, and to develop the science underlying accounting information system engineering thoroughly. In addition to mastering some applications in accounting field, students also know how an accounting software works. Students of this department are taught to be experts in

computer system, both the software and the hardware, particularly the accounting computer field.

The factors with negative influence on education processes in universities include the poor teaching and learning facilities (e.g. low number of books), inadequate services (less competent teachers). These problems have resulted in the low knowledge and comprehension level of students of the lessons they learn. The climax of these problems is without a doubt their loss for failing to compete at work later.

Ninggar (2011) suggests that to be able to operate MYOB Accounting several stages need to be passed through, such as inputting the company's initial data (such as making company's initial data, account list, setup linked accounts, making tax code, relay list, stock list and initial balance), making transaction process (such as purchase and sales transaction journals, Banking and Inventory) and making financial statements preparation.

This research is done to develop previous research, i.e. Mursalin and Hendri (2015) who conducted an empirical study on S1 (bachelor degree) students at Economics Faculty of PGRI University, Palembang based on their schools and classes of origin entitled Analisis Tingkat Pemahaman Mahasiswa Akuntansi Dan Manajemen Tentang Konsep Aset, Liabilitas Dan Ekuitas (An Analysis of Accounting and Management Students's Comprehension Level on Such Concepts as Assets, Liability and Equity). Furthermore, it also develops the research conducted by Muhammad Sar'i et al (2010) entitled Analisis Tingkat Pemahaman Akuntansi Mahasiswa Terhadap Konsep Dasar Akuntansi (Studi Empiris Pada Mahasiswa Akuntansi S1 UIN Suska Riau Yang Berasal Dari Latar Belakang Sekolah Menengah Yang Berbeda) [An Analysis of Accounting Student's Comprehension Level of Accounting Basic Concepts (An Empirical Study in Bachelor Degree Accounting Students of UIN Suska Riau Coming From Different Secondary School Backgrounds)].

In this research, the researchers would like to measure the comprehension level of accounting students from Diploma program and Bachelor program with different secondary educational background and based on their classes. They come from Sekolah Menengah Kejuruan (SMK/Vocational Secondary School) of Accounting Class, Sekolah Menengah Umum (SMU/Secondary School) of Ilmu Pengetahuan Sosial (IPS/Social Sciences) Class, and Sekolah Menengah Umum (SMU/Secondary School) of Ilmu Pengetahuan Alam (IPA/Natural Sciences) Class. The course taken for measurement is MYOB Accounting-Based Accounting Application.

Based on the description above, and considering the previous studies, the researchers are interested to conduct research to discover how the students' comprehension level on MYOB Accounting-Based Accounting Application is. For this purpose, the authors conduct research entitled "An Analysis of Student's Comprehension Level on MYOB Accounting-Based Accounting Application (A Study in Accounting Students in Semarang)".

Based on the background above, the problems of this research are formulated as follows:

1. Is there any significant difference in the comprehension of accounting students at Diploma and Bachelor programs on MYOB Accounting-Based Accounting Application?

2. Is there any significant difference in the comprehension on Myob Accounting (Company's initial data input, Transaction and Financial statements) between students at Diploma and Bachelor programs?

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Definition of MYOB Accounting

According to Ninggar (2011), MYOB stands for Mind Your Own Business, which means to manage our own financial transaction. In general, the function of MYOB is the same as other accounting programs, i.e. to work on the accounting cycle and produce financial statements which are provided by MYOB Accounting. The version used in this research is MYOB Accounting version 18 released in 2009.

Three versions of MYOB are circulated in Indonesia, namely MYOB Basic, MYOB Accounting, MYOB Premier. MYOB Basic is the simplest and most affordable MYOB variant. It is not recommended for use in companies with complicated transactions and wishing to have complete financial statements. In MYOB Basic, neither Inventory module, Purchase module, stock card nor debt reports are available, and it cannot be sent to excel automatically. Meanwhile, MYOB Accounting has been equipped with a feature to trace stock. Conceptually speaking, accounting is referred to as perpetual stock records. Hence, every goods transfer will be traced (incoming goods as a result of purchase or sales return and outgoing goods as a result of sales or purchase return). Finally, MYOB Premier is the variant with the most complete features. The main differences between MYOB Premier and MYOB Accounting are the facilities in MYOB Premier to deal with multicurrency transaction, facilities to trace transfer between warehouses, and multiuser facility.

Definition of Comprehension

Comprehension according to Suharsimi (2009) is how someone, in this university students, maintain, distinguish, estimate, explain, expand, conclude, generalize, instantiate, rewrite and predict.

From the definition above, it can be concluded that comprehension is an individual's ability, in this case students, to capture the meaning and point of the lessons they learn, in this case accounting, so that they can distinguish, estimate, explain, expand, conclude, rewrite and predict into MYOB software.

Comprehension Level

The comprehension ability based on the sensitivity level and degree of absorption of lesson, in this case accounting, can be elaborated into three levels, namely (1) Translation, where it can be interpreted as the transfer of meaning from one language into another one, or can also be from abstract conception to a symbolic model to facilitate individuals, in this case students, in learning it. (2) Interpretation, an ability to identify and understand. Interpretation can be done by connecting past knowledge with the knowledge obtained next, connecting the graph to the real conditions explained, and distinguishing between the core and the branches in a discussion. (3) Extrapolation, this demands a higher intellectual

ability because someone, in this case students, are demanded to be able to see what is behind the written ones. Making a forecast on the consequence or expanding perception in the sense of time, dimension, case, or problem (Daryanto, 2008).

Company's Initial Data Input

A company's initial data input process begins with making the company's identity, inserting the accounting period of beginning and end of bookkeeping year, the way to make the company's account chart, company's data storage location folder, making account data either by importing from other data or by processing one by one datum, setting the *linked account* process, deleting any unnecessary account when found, making company's tax code (VAT 10% with *Linked to Output & Input VAT*), making product's name and or company's goods stock (if it is a trading company), making the company's customer names, making the company's supplier name.

The next step is entry of data on balance at the company's initial period which begins with the formation of company's balance sheet initial balance, formation of company's receivable initial balance, formation of company's debt initial balance, formation of company's stock initial balance both in terms of quantity and costs of good sold (Ninggar, 2011).

Transaction Recording

The transaction recordings in MYOB include (a) **Cash Receipt**. The cash receipt transaction is the receipt of receivable payment from customers, the receipt of employee's debt repayment, sales of fixed assets or securities. The cash receipt transactions in MYOB are all transactions which add the cash beyond the relevant company's main business activities. Thus, the transaction of receivable payment receipt from customers cannot be included to cash receipt transaction. (b) **Cash Expenditure**. The cash expenditure transactions in MYOB are all transactions which reduce the cash beyond the relevant company's main business activities. (c) **Sales**. The credit sales transactions are done by the company only to its regular customers. The credit sales transactions have a certain sequence namely Sales Quotes, Sales Order and making the sales Invoice. Meanwhile, any sales in cash are performed by the company to its irregular customers. The cash sales transactions have a certain sequence, namely Sales Quotes, Sales Order and making the sales Invoice. (e) **Purchase**. There are two purchase transactions occurring in a company, namely cash purchase transaction for irregular suppliers and credit purchase for regular suppliers. All purchase transactions are recorded in *Purchases* module. The purchase of stock uses a purchase sequence which include Purchases Quotes, purchase order, and receipt of goods and their bills. (f) **Sales Return and Purchase Return**. The recording of sales return and purchase return is nearly the same as that of credit sales/credit purchase. However, in the Ship field (for sales) and Bill field (for purchase) minus sign (-) is added in front of the number of goods. Upon the completion of all data click Ok. Next, click Register in the icon choice below. A Purchases Register (for purchase) or Sales Register (for sales) dialogue box will appear, choose the Returns & Debits option. Then, click Apply to Purchase/Apply to Sale. Please note to fulfill the transaction date. Then, click OK.. (g) **Receipt of Receivable Payment and Debt Payment**. The receipt of receivable payment is

the receipt of receivable from customers. Debt payment, on the other hand, is the payment of debt to suppliers. (Ninggar, 2011)

Financial Statements Preparation

The phases of financial statements preparation are (1) Completing the transaction in Adjustment Journal, including recording the Adjustment Journal and recording the adjustment for Reconciliation. (2) *Reports*, including balance sheet report and profit and loss report. (3) *Analysis*, including analysis of profit and loss report and analysis of balance sheet report. (Ninggar, 2011)

Previous Studies

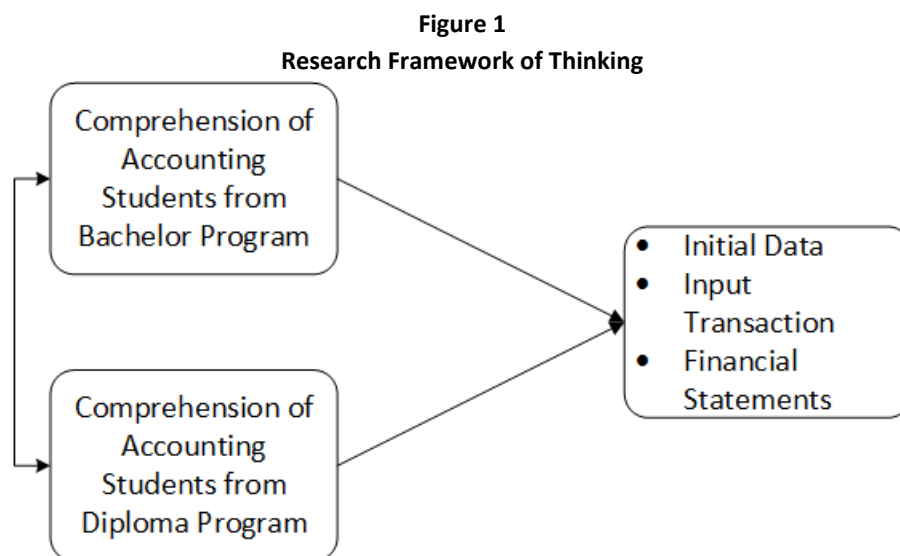
In the research conducted by Sar'i, Irsadsyah & Djamil (2010) it is explained that there is a difference in students' comprehension on the basic concepts of accounting, namely capital. Meanwhile, for two other variables, i.e. assets and liabilities, students are found to have no difference in their comprehension on the accounting basic concepts.

The research conducted by Adriansyah and Sirajuddin (2014) finds that there is no difference in comprehension of foundations of accounting between accounting and management students.

Finally, Novius (2010) in his research explains that there is a significant difference in comprehension on assets, liabilities and capital between students from SMK of Accounting Class, SMA of IPS Class and General *Madrasah Aliyah* (Islamic Senior High School).

Framework of Thinking

Framework of thinking is the rationale of research as synthesized from facts, observation and literature review. Therefore, the framework of thinking contains theories, propositions or concepts which will serve as the basis in the research. In short, the framework of thinking underlying this research is illustrated into the chart below:



Hypothesis Development

The teaching and learning process of accounting in senior secondary and vocational education is varied. In SMK of accounting class, it will surely be more detailed with an

emphasis on the application since the graduates of SMK from accounting class are expected to be ready-to-use manpower in order to fulfill the need for accounting professionals at work. The teaching and learning process of accounting in SMU of IPS class is relatively shorter as compared to SMK of accounting class. After students are concentrated based on their interest and achievement, students of SMU from IPA Class do not receive any accounting lesson. Based on such condition, the phenomenon of different comprehension level on the application of MYOB Accounting-based accounting in such concepts of Company's Initial Data Input, transaction recording and financial statements preparation in universities, particularly in Economics Faculty. This research would like to make some testing in order to obtain empirical evidences of such phenomenon. The hypotheses proposed in this research are as follows:

1. There is a significant difference in comprehension of accounting students from Bachelor and diploma programs on MYOB Accounting-Based Accounting Application between those from SMK of accounting class, SMU of IPS class and SMU of IPA class at Economics Faculty, Diponegoro University, Semarang.
2. There is a significant difference in comprehension on initial data input, transaction recording and financial statements preparation in the MYOB Accounting-Based Accounting Application between accounting students from Bachelor and Diploma programs.

RESEARCH METHOD

Research Location

A research location is an area or region where the research will be conducted. As for the research to be conducted, it is a study on accounting students in Semarang Municipality.

Population and Sampling Technique

According to Sugiyono (2014), population is a generalization area, object/subject with certain qualities and characteristics that researchers have determined to be studied and from which conclusions are drawn. Meanwhile, according to Arikunto (2010) population is the entirety of research subjects.

The population in this research is S1 (Bachelor) and Diploma students of Accounting department from universities in Semarang Municipality with the following considerations: (a) the university has both S1 and D3 programs for Accounting department; (b) MYOB Accounting course is given to each of both S1 and D3 programs; (c) the students have taken MYOB Accounting course; (d) the students are 2015 class at semester III.

The universities taken as its population are: universities in Semarang Municipality amounting to 14, the universities which have no S1 and D3 programs for their Accounting department amounting to 3, the universities which have no D3 program for their Accounting department amounting to 7, the universities which do not use MYOB amounting to 3, and the university to serve as this research's population amounting to 1. The university from which the population of this research are taken has both S1 and D3 programs for its Accounting department.

The sample is taken using *Purposive Sampling*, i.e. the sample is selected purposefully by the researchers based on certain criteria or considerations (Wirartha, 2006). According to Gay and Diehl (1992), some guidelines to determine the sample size include (a) A sample size of more than 30 and less than 500 is appropriate for most studies; (b) When the sample is broken down into sub-sample (male/female, junior/senior, and so forth), the minimum sample size of 30 for each category is appropriate.

Gay and Diehl (1992) also explain that for correlational descriptive research the sample should at least be 30 population elements, causal comparative research 30 elements per group, *ex post facto* method a minimum of 15 subjects per group and experimental research 15 elements per group.

Operating Definition and Variable Measurement

Operating definition is a definition assigned to a variable by providing a meaning or specification of activities to be used to measure the relevant variable. This operating definition is then described to be indicators used in each variable.

Table 1
Operating Definition of Variables

Variable	Variable Definition	Indicator
Initial Data Input	A company's initial data input process begins with making the company's identity, inserting the accounting period of beginning and end of bookkeeping year, the way to make the company's account chart, company's data storage location folder, making account data either by importing from other data or by processing one by one datum, setting the linked account process, deleting any unnecessary account when found, making company's tax code (VAT 10% with Linked to Output & Input VAT), making product's name and or company's goods stock (if it is a trading company), making the company's customer names, making the company's supplier name.	Company's initial data Account list <i>Setup Linked Account</i> Tax code Relations List Stock List Initial balance
Transaction Recording	The transaction recordings in MYOB include: sales transaction either in cash or credit, purchase transaction either in cash or credit, cash receipt, cash expenditure, returns either sales or purchase return.	Sales Purchase Cash receipt Cash expenditure <i>Petty Cash</i> General Journal
Financial Statements Preparation	The financial statements preparations are: (1) Completing the transaction in Adjustment Journal, including recording the Adjustment Journal and recording the adjustment for Reconciliation. (2) Reports, including balance sheet report and profit and loss report. (3) Analysis, including analysis of profit and loss report and analysis of balance sheet report.	Reconciliation Profit and Loss Balance Sheet

Meanwhile, the measurement scale used in questionnaire which will be distributed by the authors is Likert scale as follows:

- SS (*Sangat Setuju/Strongly Agree*) = Score 5
 S (*Setuju/Agree*) = Score 4
 TT (*Tidak Tahu/Do not know*) = Score 3
 TS (*Tidak Setuju/Disagree*) = Score 2
 STS (*Sangat Tidak Setuju/Strongly Disagree*) = Score 1

Data Collection Technique

The data are collected by distributing questionnaire to accounting students of S1 and D3 programs in Economics Faculty, Diponegoro University, Semarang. The questionnaire is given directly to respondents and they are allowed to take it home because this research measures students' ability directly in understanding MYOB Accounting-Based Accounting Application on Initial data input, transaction recording, and financial statements preparation.

Data Analysis Method

In this research, the data are analyzed using difference test with *Independent Sampel t Test*, where this test is used to discover whether or not there is a mean difference between two unrelated sample groups. When there is a difference, which average is higher? This research is intended to figure out whether or not there is a difference in comprehension of MYOB Accounting-based accounting application between Bachelor and Diploma program students.

RESULT AND DISCUSSION

General Overview of Respondents

The population in this research is S1 and Diploma program students of Accounting department from universities in Semarang Municipality with the following considerations: (a) the university shall have S1 and D3 program for Accounting; (b) MYOB Accounting course is given to each program, both S1 and D3 programs; (c) Students have taken MYOB Accounting course; (d) Students are from 2015 class at semester III.

Table 2
Universities Taken as Population

Description	Jumlah
Number of Universities in Semarang Municipality	14
Universities with neither S1 nor D3 program for Accounting	3
Universities with no D3 program for Accounting	7
Universities which do not use MYOB	3
University to serve as population	1

Source: processed Primary data

Data Quality Test

Validity Test

For Initial data input variable, the *r* statistic value obtained for each question item ranges between 0.459 and 0.836, and the *r* table value obtained is 0.2144. The 5 question items have greater *r* statistic value than *r* table value, hence it can be concluded that all of these questions are valid and feasible to be used as a measuring tool in statistic testing.

For Transaction recording variable, the *r* statistic value obtained for each question item ranges between 0.438 and 0.836, and the *r* table value obtained is 0.2144. It means all *r* statistic values are greater than *r* table value, hence it can be concluded that all of these questions are valid and feasible to be used as a measuring tool in statistic testing.

For Financial statements variable, the *r* statistic value obtained for each question item ranges between 0.558 and 0.879, and the *r* table obtained is 0.3061. It means all *r* statistic

values are greater than r table value, thus it can be concluded that all of these questions are valid and feasible to be used as a measuring tool in statistic testing.

Reliability Test

Table 3
Result of Reliability Test

Variable	Cronbach Alpha Value	Description
Initial data input	0,922	reliable
Transaction	0,909	reliable
Financial statements	0,905	reliable

Source: Processed primary data

Based on the table above, it can be seen that Initial data input, Transaction and Financial statements have *cronbach alpha* value greater than 0.6. Therefore, it can be concluded that all of these question items can be a reliable measuring tool in further analysis.

Normality Test

Table 4
Result of Normality Test

	Program	Shapiro-Wilk		
		Statistic	Df	Sig.
ID	Diploma	.973	30	.617
	Bachelor	.945	30	.123
T	Diploma	.933	30	.058
	Bachelor	.958	30	.282
LK	Diploma	.946	30	.134
	Bachelor	.939	30	.087

Source: Processed primary data

Based on the output of Test of Normality, the significance value is obtained for Initial data input, Transaction and Financial statements concepts. Both the Diploma and Bachelor programs have greater value than > 0.05 , hence it can be concluded that the data are distributed normally.

Homogeneity Test

Table 5
Result of Homogeneity Test

	Levene Statistic	df1	df2	Sig.
ID	.295	1	58	.589
T	1.559	1	58	.217
LK	.438	1	58	.511

Source: Processed primary data

From the result of *Test of Homogeneity of Variances* above, it is found that the significance values of Initial data input, Transaction and Financial statements are respectively 0.589; 0.217 and 0.511. These significance values are all greater than 0.05, meaning that the data have the same variance.

Independent Sample T Test

Table 6
Result of Mean Independent T Test

	Program	N	Mean	Std. Deviation	Std. Error Mean
Input_Data	Diploma	30	65.63	6.931	1.265
	Bachelor	30	58.43	6.366	1.162
Transaksi	Diploma	30	81.77	7.960	1.453
	Bachelor	30	57.43	5.431	.992
Lap_Keuangan	Diploma	30	67.03	7.761	1.417
	Bachelor	30	57.97	4.687	.856

Source: Processed primary data

The table above shows that the *Mean* or average of each group, i.e. comprehension of Diploma program students in MYOB-based accounting application course on the concepts of Data Input, Transaction and Financial statements has respective value of 65.63; 81.77; 67.03 where they are higher than the comprehension of Bachelor program students whose respective values are 58.43; 57.43 and 57.97.

Table 7
Result of Levene Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	Df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Input_Data	Equal variances assumed	0.003	0.958	4.191	58	0.000	7.200	1.718	3.761	10.639
	Equal variances not assumed			4.191	57.587	0.000	7.200	1.718	3.760	10.640
Transaction	Equal variances assumed	2.429	0.125	13.831	58	0.000	24.333	1.759	20.812	27.855
	Equal variances not assumed			13.831	51.192	0.000	24.333	1.759	20.802	27.865
Lap_Keuangan	Equal variances assumed	6.628	0.013	5.477	58	0.000	9.067	1.655	5.753	12.380
	Equal variances not assumed			5.477	47.666	0.000	9.067	1.655	5.738	12.396

Source: Processed primary data

Using SPSS, the t statistic values obtained for Input Data, Transaction and Financial Statements concepts are respectively 4.191; 13.831 and 5.477 and they are greater than t table = 2.0017 at a significance rate of 0.000, less than 0.05. It means that hypothesis Ho is rejected and Ha is confirmed. This shows that there is a significant difference in comprehension of Diploma and Bachelor program students in MYOB Accounting-Based Accounting Application on the concepts of Input Data, Transaction and financial statements. The mean or average of each group on the comprehension of Diploma program students in MYOB-based accounting application course regarding the concepts of Input Data, Transaction and Financial Statements is respectively 65.63, 81.77, 67.03 where they are

higher than the comprehension of Bachelor program students whose mean value is respectively 58.43, 57.43 and 57.97.

As the hypothesis above is rejected, it can then be concluded that the comprehension in MYOB Accounting-Based Accounting Application course is different and it can be said that they have different assessment. This research result is confirmed by previous research conducted by Sar'i, Irsadsyah & Djamil (2010) where it is explained that there is a difference in comprehension of students on accounting basic concepts, namely capital. Meanwhile, for two other variables, i.e. assets and liabilities, students are found to have no difference in their comprehension on the accounting basic concepts.

Table 8
Result of MANN-WHITNEY U-TEST

	Study Program	n	Mean Rank	Sig. (2-tailed)	Hypothesis
Comprehension on Initial data input	Diploma	30	38.98	0.000	Confirmed
Comprehension on Transaction Recording	Bachelor	30	22.02	0.000	Confirmed
Comprehension on Financial Statements Preparation	Diploma	30	44.92	0.000	Confirmed
	Bachelor	30	16.08	0.000	Confirmed
	Diploma	30	40.67	0.000	Confirmed
	Bachelor	30	20.33	0.000	Confirmed

Source: Processed primary data

Based on the output of "Test Statistics" in Mann-Whitney test above it is found that Asymp. Sig. (2-tailed) value is 0.000, less than < probability value 0.05. Therefore, as a basis for making decisions of Mann-Whitney test above, it can then be concluded that "Ha is confirmed." Thereby, it is safe to say that there is a difference in comprehension of accounting students from Diploma and Bachelor programs on MYOB Accounting-Based Accounting Application regarding initial data input, transaction recording and financial statements preparation.

Discussion

There is a significant difference in comprehension of MYOB Accounting application on initial data input between Diploma and Bachelor program students

Based on the result of data quality test, all questions related to Initial data input variable are valid and reliable, hence they are feasible for use as measuring tool in statistic testing of variables. The data related to the Initial data input variable used here are distributed Normally and have the same variance.

The mean or average value in each group, i.e. Diploma program student group, has higher comprehension value in MYOB-based accounting application on the concept of Initial Data Input than the Bachelor program student group.

The result of t test indicates that the comprehension on MYOB Accounting-Based Accounting Application course is different and can be said to have different assessment and based on Mann Whitney U Test there is a difference in comprehension of accounting students at Diploma and Bachelor programs on MYOB Accounting-Based Accounting Application regarding initial data input.

From the result of table test, it can be seen that the initial data input variable shows that $\text{Asymp.Sig } 0.000 < 0.05$, thus the hypothesis is confirmed. This result indicates that there is a significant difference in comprehension of MYOB Accounting application regarding initial data input between Diploma and Bachelor program students. In the initial data input variable, the highest Mean Ranks are owned by the accounting students from Diploma program at 38.98 while those students from the Bachelor program have Mean Ranks merely at 22.02, hence it could be concluded that accounting students from Diploma program understand initial data input better than the accounting students from Bachelor program. This result is supported by results of previous research conducted by Muhammad Sar'i, Muhammad Irsadsyah, Nasrullah Djamil (2010), which finds that there is a difference in students' comprehension mahasiswa on accounting basic concepts, i.e. capital. Meanwhile, for two other variables, i.e. assets and liabilities, students are found to have no difference in their comprehension on the accounting basic concepts.

There is a significant difference in comprehension of MYOB Accounting application regarding transaction recording between Diploma and Bachelor program students

Based on the result of data quality test, all questions related to the transaction recording variable are valid and reliable, hence they are feasible for use as measuring tool in statistic testing of variables. The data related to the transaction recording variable used here are distributed Normally and have the same variance.

The mean or average value in each group, i.e. Diploma program student group, has higher comprehension value in MYOB-based accounting application on the concept of transaction recording than the Bachelor program student group.

The result of t test indicates that the comprehension on MYOB Accounting-Based Accounting Application course is different and can be said to have different assessment and based on Mann Whitney U Test there is a difference in comprehension of accounting students at Diploma and Bachelor programs on MYOB Accounting-Based Accounting Application regarding transaction recording.

From the result of table test, it can be seen that the transaction recording variable shows that $\text{Asymp.Sig } 0.000 < 0.05$, thus the hypothesis is confirmed. This result indicates that there is a significant difference in comprehension of MYOB Accounting application regarding transaction recording between Diploma and Bachelor program students. In the transaction recording variable, the highest Mean Ranks are owned by the accounting students from Diploma program at 44.92 while those students from the Bachelor program have Mean Ranks merely at 16.08, hence it could be concluded that accounting students from Diploma program understand transaction recording better than the accounting students from Bachelor program. This result is supported by results of previous research conducted by Muhammad Sar'i, Muhammad Irsadsyah, Nasrullah Djamil (2010), which finds that there is a difference in students' comprehension mahasiswa on accounting basic concepts, i.e. capital. Meanwhile, for two other variables, i.e. assets and liabilities, students are found to have no difference in their comprehension on the accounting basic concepts.

There is a significant difference in comprehension of MYOB Accounting application regarding financial statements preparation between Diploma and Bachelor program students

Based on the result of data quality test, all questions related to the financial statements preparation variable are valid and reliable, hence they are feasible for use as measuring tool in statistic testing of variables. The data related to the financial statements preparation variable used here are distributed Normally and have the same variance.

The mean or average value in each group, i.e. Diploma program student group, has higher comprehension value in MYOB-based accounting application on the concept of financial statements preparation than the Bachelor program student group.

The result of t test indicates that the comprehension on MYOB Accounting-Based Accounting Application course is different and can be said to have different assessment and based on Mann Whitney U Test there is a difference in comprehension of accounting students at Diploma and Bachelor programs on MYOB Accounting-Based Accounting Application regarding financial statements preparation.

From the result of table test, it can be seen that the financial statements preparation variable shows that $Asymp.Sig\ 0.000 < 0.05$, thus the hypothesis is confirmed. This result indicates that there is a significant difference in comprehension of MYOB Accounting application regarding financial statements preparation between Diploma and Bachelor program students. In the financial statements preparation variable, the highest Mean Ranks are owned by the accounting students from Diploma program at 40.67 while those students from the Bachelor program have Mean Ranks merely at 16.08, hence it could be concluded that accounting students from Diploma program understand financial statements preparation better than the accounting students from Bachelor program. This result is supported by results of previous research conducted by Muhammad Sar'i, Muhammad Irsadsyah, Nasrullah Djamil (2010), which finds that there is a difference in students' comprehension mahasiswa on accounting basic concepts, i.e. capital. Meanwhile, for two other variables, i.e. assets and liabilities, students are found to have no difference in their comprehension on the accounting basic concepts.

Conclusions

From the results of data analysis and discussion elaborated above, the following conclusions can then be drawn:

1. From the result of measurement of difference in comprehension level of accounting students from Diploma and Bachelor programs on MYOB Accounting-Based Accounting Application, it is found that there is a difference in students' comprehension. From the mean rank values of the three variables, it can be seen that students from Diploma program understand MYOB Accounting-Based Accounting Application better than students from Bachelor program. This is because students from Diploma program receive more lessons on accounting theoretically and they are also trained through practice activities, hence these students from Diploma program understand the lessons better.

2. From the result of measurement of difference in comprehension between students from Diploma and Bachelor programs, it is confirmed that there is a significant difference in comprehension regarding initial data input, transaction recording and financial statements preparation between students from Diploma and Bachelor program. From the mean rank values of the three variables, it can be seen that students from Diploma program understand MYOB Accounting-Based Accounting Application regarding initial data input, transaction recording and financial statements preparation better than Bachelor program students. Furthermore, students from Diploma program understand initial data input, transaction recording and financial statements preparation better than Bachelor program students.

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