

The Impact of Digital Accounting Literacy and Learning Resilience on Accounting Knowledge Among Accounting Students at IT&B Campus, Medan

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Abstract

This study seeks to examine the impact of accounting digital literacy and learning resilience on the accounting knowledge of students at the Medan IT&B Campus. In the digital age, proficiency in technology and adaptability in a demanding learning environment are crucial elements for enhancing accounting learning results. This research employs a quantitative methodology via a survey technique. Data was gathered through the distribution of structured questionnaires to students enrolled in the Accounting program at the Medan IT&B Campus. The research sample comprised 75 students chosen by the proportional stratified random selection technique. The data analysis method included multiple linear regression utilizing Smart PLS software. The findings indicated that digital literacy in accounting positively and significantly influences students' accounting knowledge. This underscores that proficiency in digital technologies enhances the comprehension of accounting principles. Moreover, cultivating resilience substantially enhances students' accounting knowledge, underscoring the significance of tenacity and the capacity to surmount challenges throughout the educational journey. Both variables concurrently exert a significant impact on elucidating the level of accounting knowledge among students at the Medan IT&B Campus. This study offers a pragmatic contribution to educational institutions in formulating learning techniques that incorporate digital literacy and enhance students' learning resilience. The practical consequences encompass curriculum refinement, augmentation of technological facilities, and the formulation of technology-driven pedagogical approaches to cultivate exceptional accounting graduates equipped to confront difficulties in the digital age.

Keywords: Accounting Digital Literacy, Learning Resilience, Accounting Knowledge

Introduction

Proficiency in accounting is a fundamental competency that accounting degree students must acquire (Gómez-Villegas & Larrinaga, 2023). This skill underpins the comprehension and application of fundamental accounting principles, encompassing the recording of financial transactions, the preparation of financial reports in alignment with accounting standards, and the capacity for in-depth financial data analysis (Tampubolon et al., 2023). Students with a solid comprehension of accounting can not only grasp the theory but also implement these principles in diverse practical scenarios, including navigating the intricacies of the contemporary workforce (Wang et al., 2023).

In the professional realm, sufficient accounting knowledge is essential for executing numerous critical activities (Daffa et al., 2024). This capability encompasses overseeing corporate finances, generating precise and accountable financial reporting, and making strategic decisions informed by financial data analysis (R. R. Putra & Gilda, 2023). Proficient accounting knowledge enables personnel to adjust to technical advancements and evolving accounting requirements, thereby significantly contributing to the organization's success (R. R. Putra & Khalisa, 2023). Moreover, extensive accounting knowledge is vital not just for technical positions within accounting but also serves as a valuable asset for professional advancement in other areas, including financial management, auditing, taxation, and business consulting (Suyanto et al., 2024). Students with a strong comprehension of accounting will possess a competitive edge in the workforce, particularly in the current digital age, when technological integration in accounting is increasingly essential (Bigoni et al., 2024).

Despite the necessity of accounting knowledge as a fundamental ability, numerous students continue to have difficulties in mastering it. Complicated concepts, insufficient practical comprehension, and restricted access to accounting technology tools frequently constitute the primary impediments. Consequently, the advancement of innovative pedagogical strategies, encompassing technological integration and experiential learning approaches, is essential for enabling students to achieve a comprehensive understanding and practical application of accounting principles. Robust accounting knowledge not only facilitates students' academic achievement but also equips them to become dependable professionals prepared to confront global issues.

A fundamental competency that students in accounting programs must acquire is digital literacy in accounting (Fathullah et al., 2023). Accounting digital literacy encompasses the capability to comprehend, utilize, and incorporate technology throughout diverse accounting procedures. This competency includes the utilization of accounting software, financial information systems, and the capability to do technology-driven data analysis (Lukitasari et al., 2022). In the digital age, where technology is essential to corporate operations, students possessing superior accounting digital literacy will have a competitive edge in the workforce (Lilian, 2022). Digital literacy in accounting enables students to comprehend the functionality of widely-used accounting software, including MYOB, SAP, and QuickBooks, which are benchmarks in the professional realm (Li & Yu, 2022). This skill enables students to efficiently document and report financial activities while also facilitating in-depth data analysis for improved decision-making (I. Putra et al., 2023). Furthermore, sufficient digital literacy enables pupils to swiftly adjust to ongoing technological advancements (Arono et al., 2022).

Despite its significance, digital literacy in accounting continues to be a barrier for numerous students. Restricted access to contemporary technologies at several universities constitutes a primary impediment to the development of this competency. A considerable number of students struggle to comprehend the functionality of accounting software or lack the opportunity for practical practice. This difficulty establishes a substantial disparity between the demand for technology in the accounting profession and students' capacity to master it. Consequently, students frequently lack adequate preparation to meet the needs of a workforce that increasingly depends on technology.

Digital literacy in accounting is essential not only for mastering technological skills but also for enhancing students' comprehensive understanding of accounting principles (I. Putra et al., 2023). Digital literacy enables students to access many educational materials, including accounting software simulations, cloud-based information systems, and interactive learning tools that facilitate a deeper comprehension of accounting principles (Arono et al., 2022). Students possessing exceptional digital literacy can amalgamate theory with practice, enabling them to comprehend fundamental concepts and apply them in diverse, more intricate circumstances (Marmoah et al., 2023). Consequently, accounting digital literacy should be seen as an essential component in improving the quality of accounting education. Universities must prioritize enhancing students' digital literacy via pertinent curricula, hands-on training, and access to cutting-edge technology (Praditya, 2024). Robust digital literacy will enhance students' accounting acumen and equip them to be proficient and adaptable professionals in the continuously changing digital landscape (N. Khan et al., 2022).

The acquisition of resilience demonstrates students' capacity to endure, sustain motivation, and uphold productivity in the face of pressure, challenges, or difficulties during the learning process (Cluster et al., 2021). In accounting curricula, students frequently encounter content that is both complex and necessitates comprehensive comprehension (Arfiansyah, 2021). Tasks such as documenting financial transactions, generating financial reports in accordance with accounting rules, and excelling in data analysis utilizing accounting technology can provide significant hurdles. Robust learning resilience is a crucial element enabling students to navigate this complexity more effectively, hence enhancing their comprehension and proficiency in diverse accounting concepts (Indudewi et al., 2024).

Students with elevated learning resilience are generally more adept at managing academic stress (Branicki et al., 2023). Students possess the capacity to devise solutions to challenges, adjust to novel learning techniques, and sustain concentration on their educational objectives (Elshaer & Saad, 2022). These children exhibit greater resilience when confronted with failure or hurdles, utilizing these experiences to foster improvement (Deng et al., 2023). Effective learning resilience enables students to maintain motivation, even when confronted with significant academic pressures or challenging

learning situations (Awad & Martín-Rojas, 2024). Conversely, children with low learning resilience frequently experience feelings of being overwhelmed by comprehension issues, exhibit diminished willingness to study, or may abandon their efforts when confronted with significant challenges (Tjahjono & Purbiyati, 2023). Students often struggle to complete projects, experience diminished confidence, and fail to realize their full potential. In accounting education, this circumstance might impede the attainment of a profound comprehension of the content, hence impacting students' overall academic performance (Marta et al., 2024).

Acquiring resilience encompasses not merely the capacity to endure but also the ability of pupils to regulate emotions, sustain motivation, and cultivate effective learning strategies (Mohammad et al., 2024). Students exhibiting high learning resilience tend to be more receptive to feedback, more adaptable to change, and more focused on long-term objectives (A. Khan et al., 2023). This not only assists students in their academic pursuits but also equips them to confront the demands of a demanding and intricate professional environment (Huaman et al., 2023). Students must cultivate learning resilience in an increasingly competitive educational landscape. Universities play a crucial role in fostering learning resilience by using novel teaching methods, offering psychological support, and establishing a supportive learning environment (Kucharska & Rebelo, 2022). Students possessing robust learning resilience will be more adept at meeting academic challenges and will also be better equipped to contribute effectively in their future professional endeavors (Kanapeckaitė et al., 2022).

This study presents a novel contribution by examining the impact of accounting digital literacy and learning resilience on students' accounting knowledge at the Medan IT&B Campus, a topic that has been infrequently addressed previously. Digital literacy in accounting, encompassing the proficiency in utilizing technology within the field, together with learning resilience as a psychological attribute, offers novel perspectives on enhancing students' comprehension of accounting. This study illustrates the challenges associated with local technology accessibility and learning motivation. It also gives education managers useful tips on how to create learning plans that support digital literacy, boost learning resilience, and make accounting skills better in the digital age.

Theoretical Review

Accounting Knowledge

Accounting education is essential for students, serving as a foundation for comprehending and managing financial information systematically and precisely (Berlinski & Morales, 2024). This expertise encompasses the understanding of accounting concepts, the recording of transactions, the preparation of financial reports, and the analysis of intricate financial data, constituting a fundamental competency in accounting (Guénin et al., 2024). Moreover, Accounting Knowledge cultivates students' critical, logical, and analytical thinking abilities, which are vital for addressing diverse issues in the professional realm (Schinkel & van Reekum, 2024). The advantages of accounting expertise are extensive and encompass multiple facets. This understanding enables students to comprehend learning materials thoroughly, including the processes of financial recording, reporting, and auditing (Vieira & Hoskin, 2024). Students can apply this information to enhance the management of personal or corporate finances, including budget formulation, cost control, and financial strategy planning (Xie et al., 2024). Moreover, accounting expertise confers a competitive edge in the professional realm, particularly within finance, management, and business consulting sectors (R. R. Putra & Khalisa, 2023). Students that acquire this information exhibit more adaptability to advancements in contemporary accounting technologies, including accounting software and digital data analysis (Suyanto et al., 2024).

The primary aim of accounting knowledge is to provide students with a comprehensive understanding of accounting theory and practice, thereby preparing them for jobs in many professional domains such as finance, auditing, and taxes (Choo et al., 2024). This information seeks to assist students in cultivating technical and analytical abilities, making data-driven judgments, and fostering professionalism and integrity in their work (Bigoni et al., 2024). Moreover, accounting expertise equips students to adjust to the dynamic employment landscape, where innovation and technology are pivotal (Birch, 2024). Students equipped with robust knowledge can attain academic achievement

and make significant contributions in the professional realm, evolving into competent, resilient, and adaptable persons in the context of globalization (R. R. Putra & Gilda, 2023).

Digital Accounting Literacy

Digital literacy equips individuals with the capability to swiftly, accurately, and efficiently access many sources of accounting information (Ifada & Komara, 2023). This capability enables individuals to employ diverse digital sources to acquire knowledge, including scientific journals, articles, financial reports, and accounting software (Manira & Effendy, 2024). With expanding access, individuals have enhanced opportunities to deepen student understanding of both foundational accounting theory and intricate real-world applications (Skills & Literacy, 2023). Digital literacy encompasses not only access to information but also the technical proficiency required to utilize accounting tools and software essential in the professional realm, including Excel, MYOB, SAP, and different cloud-based platforms (Ega et al., 2024). This competency enhances technical comprehension and enables individuals to implement accounting principles in practical scenarios, such as financial reporting, tax strategy, or budget oversight (Lestari & Santoso, 2019).

Digital literacy enhances an individual's capacity to comprehend, evaluate, and interpret accounting data (Hardini et al., 2023). In the age of swiftly evolving data, this competency is crucial for identifying data patterns, generating fact-based reports, and formulating plans grounded in accurate financial information (Muliati & Indriani, 2024). This talent enables individuals to analyze data more profoundly to facilitate informed decision-making (Munari & Susanti, 2021). Furthermore, digital literacy promotes the adoption of contemporary technologies integral to the evolution of accounting, including artificial intelligence (AI), big data analytics, and blockchain (Imjai, Promma, et al., 2024). These technologies broaden an individual's understanding of the accounting domain by providing fresh insights into efficiency, accuracy, and transparency in financial management (Taib et al., 2023). By comprehending and employing cutting-edge technologies, persons can confront progressively intricate and changing accounting issues. (Imjai, Aujirapongpan, et al., 2024). Digital literacy equips individuals with the tools and skills necessary to access information while also enhancing students' capacities to comprehend, implement, and innovate within accounting procedures (Fahmi et al., 2023). Digital literacy is a crucial component in enhancing accounting knowledge that is pertinent and adaptable to contemporary advancements (Awang et al., 2023).

Learning Resilience

Acquiring resilience is a crucial skill that enables individuals to maintain consistency, persistence, and motivation when confronted with diverse challenges and obstacles during the learning process (Tjahjono & Purbiyati, 2023). This capability encompasses several primary attributes that contribute to facilitating learning achievement. A primary quality is persistence, defined as the capacity of individuals to persist in comprehending and mastering the information, despite encountering substantial barriers or challenges (Prawestri et al., 2022). This tenacity serves as the cornerstone for individuals to persist in the face of failure or challenging activities, ultimately striving to attain their learning objectives. Flexibility is a crucial component in cultivating resilience (Deng et al., 2023). Individuals possessing flexibility can adjust to diverse learning contexts, encompassing alterations in methodologies, technology, or educational settings (Branicki et al., 2023). Flexibility enables pupils to employ diverse ways to maintain productivity and efficiency in learning. Intrinsic motivation, the internal impetus to attain educational objectives, also substantially affects learning resilience (Elshaer & Saad, 2022). This motivation instills in individuals a profound desire to learn, independent of external encouragement or influence. This motivates students to pursue profound comprehension and enhance abilities, not alone for academic achievement but also for holistic self-development (Aryuwat et al., 2023).

Stress management is a crucial component of developing resilience (Mallahi, 2023). During the learning process, individuals frequently encounter pressure, manifested as workload, deadlines, or external expectations (Awad & Martín-Rojas, 2024). Individuals possessing strong learning resilience effectively manage pressure by sustaining emotional equilibrium, keeping goal-oriented focus, and preserving enthusiasm (Indudewi et al., 2024). Consequently, cultivating resilience not only enhances the learning process but also equips individuals with the determination, perseverance, and adaptability necessary to confront academic and professional obstacles (Arfiansyah, 2021). The combination of these aspects renders the cultivation of resilience essential for fostering individual success, particularly

in disciplines necessitating profound comprehension and intricate analytical abilities, such as accounting (Cluster et al., 2021).

Methodology

This study aims to elucidate the impact of digital accounting literacy and learning resilience on the accounting knowledge of students in the Accounting Study Program at the IT&B Medan Campus. The research employs a quantitative methodology and an explanatory survey framework. Data were gathered via surveys administered to students who had completed a minimum of four semesters, ensuring they possessed fundamental accounting knowledge and computer literacy experience. The sampling approach employed purposive sampling, with the sample size calculated using the Slovin formula at a 5% margin of error. This study encompassed three primary variables: Digital Accounting Literacy (X1), Learning Resilience (X2), and Accounting Knowledge (Y). Digital accounting literacy is assessed through the characteristics of digital information access, proficiency in accounting software, data comprehension, and technological application. Acquiring resilience encompasses aspects like perseverance, adaptability, intrinsic motivation, and stress regulation. Accounting knowledge encompasses both academic and practical understanding. Data were collected with a Likert scale questionnaire ranging from 1 to 5. Prior to utilization, the questionnaire instrument underwent testing for validity and reliability to ascertain the precision and consistency of the measurement. The gathered data were initially employed for descriptive analysis to characterize the demographics of the survey respondents and the distribution of the variables. A conventional assumption test was subsequently conducted to satisfy the requirements of the regression analysis. We examined the influence of independent variables on the dependent variable by multiple linear regression analysis. We performed hypothesis testing utilizing partial tests (t-tests) and simultaneous tests (F-tests) to ascertain the significant influence of each variable. The analysis results are anticipated to yield a comprehensive understanding of the impact of digital accounting literacy and learning resilience on students' accounting knowledge. The IT&B Medan Campus facilitated this research for a duration of three months.

Results and Discussions

Results

Hypothesis Testing

Table 1 indicates that digital accounting literacy and learning resilience significantly influence accounting knowledge in the tax accounting program at the Institute of Information Technology and Business. This study indicates that digital literacy exerts a greater influence than learning resilience on the enhancement of accounting knowledge.

Table 1. Hypothesis Testing

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
Digital Accounting Literacy (X1) → Accounting Knowledge (Y1)	0.352	0.389	0.265	2.275	0.001
Learning Resilience (X2) → Accounting Knowledge (Y1)	0.355	0.427	0.351	2.117	0.004

Discussions

The Influence of Digital Accounting Literacy on Accounting Knowledge

The Institute of Information Technology and Business has demonstrated that Digital Accounting Literacy abilities exert a favorable and significant impact on accounting knowledge. This research indicates that enhancing digital literacy in accounting directly facilitates improved student comprehension in the discipline. The findings align with prior research by (Wijayanto et al., 2023) (Rahayu et al., 2023) (Taib et al., 2023), indicating that sufficient digital literacy facilitates students'

comprehension of accounting concepts, particularly within technology-enhanced learning environments. Digital literacy enables students to utilize accounting software and online learning materials more efficiently, consequently enhancing their insights and expertise (Ifada & Komara, 2023). Comparable research was undertaken by (Muliati & Indriani, 2024), demonstrating that proficiency in digital literacy enables students to acquire and analyze accounting information with greater speed and precision. Digital literacy enhances both theoretical comprehension and pupils' practical abilities in executing technology-driven tasks (Skills & Literacy, 2023). Moreover, a study by (Munari & Susanti, 2021) indicates that digital literacy is a crucial element in accounting education, particularly in the context of digital transformation. Students possessing advanced digital literacy abilities are more adept at adapting to technological changes and employing digital technologies to enhance the learning experience. Research by (Ega et al., 2024) indicated that digital literacy plays a crucial role in enhancing students' competencies in accounting. Digital literacy equips students to comprehend intricate financial data, utilize contemporary accounting software, and employ analytical skills across diverse work settings (Imjai, Promma, et al., 2024).

This study underscores the necessity for IT and business institutions to enhance and broaden the digital literacy training programs provided to students. These programs must incorporate rigorous training in contemporary accounting software, cutting-edge technology, and the investigation of diverse pertinent online learning resources. It is essential for educational institutions to incorporate technology-driven learning modules into their curricula. These may encompass cloud-based applications, financial data analytics, and simulations of accounting information systems. This method allows students to obtain practical skills that correspond with the evolving requirements of the industry. Furthermore, schools must guarantee that this curriculum aligns with global trends such as blockchain technology and artificial intelligence in accounting. We can integrate soft skills training, including flexibility to technology changes, to improve student competences. This strategy will equip students to confront the challenges of a progressively digital work environment while enhancing the competitiveness of institutions as purveyors of pertinent and innovative education in the age of digital transformation. This development program requires investment in technological infrastructure, training for educators, and engagement with industry to establish a practical and applicable learning experience.

The Influence of Learning Resilience on Accounting Knowledge

The Institute of Information Technology and Business has demonstrated that Learning Resilience has a large and favorable impact on accounting knowledge. This indicates that pupils possessing a high degree of learning resilience generally exhibit a superior comprehension of accounting. This discovery aligns with studies conducted by (Arfiansyah, 2021)(Indudewi et al., 2024)(Cluster et al., 2021), which revealed learning resilience as a primary element in academic achievement, particularly when confronting intricate learning problems. Students possessing robust learning resilience may maintain concentration, surmount challenges, and devise effective solutions, hence positively influencing the enhancement of their knowledge in accounting. Additional research by (Branicki et al., 2023) corroborates this finding, indicating that learning resilience considerably enhances students' comprehension of analytical-based courses, such as accounting. Acquiring resilience enables students to manage technical challenges and academic stress, hence facilitating their ongoing learning and skill development. Furthermore, a study by (Ratna Sari & Suryanawa, 2023) indicates that the acquisition of resilience influences not only overall academic performance but also the proficiency in practical skills within the domain of accounting. Students exhibiting high learning resilience are more adept at surmounting dissatisfaction encountered during the learning process, particularly when confronted with intricate information or problems in practical practice, hence enhancing their professional competency (Ismail et al., 2023).

This study implies that the management of the Institute of Information Technology and Business might implement diverse learning strategies aimed at fostering students' holistic learning resilience. This method entails the development of a curriculum that presents incremental academic challenges, enabling pupils to confront issues in a systematic and progressive fashion. Furthermore, colleges can offer psychological support services that emphasize emotional regulation, mental fortitude,

and adaptability to academic stressors. Students should be introduced to stress management practices, including mindfulness training, relaxation methods, and efficient time management, to enhance their ability to manage academic workloads. Students can cultivate enthusiasm for learning and foster a good mindset through motivational seminars with interesting speakers. Moreover, training in soft skills, like communication, leadership, and problem-solving, might enhance their learning resilience while confronting problems in academic and professional settings. Moreover, institutions can collaborate with educators to establish a conducive learning atmosphere in which students feel empowered to confront challenges. Mentoring programs led by seasoned professors or senior students can provide direct guidance on effective learning practices. Furthermore, universities may conduct specialized programs, like workshops and real-case problem-solving simulations, to enhance students' resilience in complicated scenarios. By executing these measures, the Institute of Information Technology and Business can enhance students' learning resilience and produce graduates who are more equipped to confront the demands of a dynamic and high-pressure professional environment. This also aligns with the institution's mission of cultivating high-quality and competitive human resources.

Conclusions

This study finds that digital accounting literacy and learning resilience positively and significantly impact students' accounting knowledge at the IT&B Medan Campus. Digital literacy enables students to comprehend accounting principles more efficiently via technology, whereas resilience fosters students' ability to surmount academic challenges and enhances their tenacity in learning. These two factors concurrently influence the extent of pupils' accounting understanding. This study offers practical insights for educational institutions in formulating learning strategies pertinent to the digital age. The primary consequences encompass the incorporation of digital literacy into the curriculum, enhancement of technological facilities, and the implementation of technology-driven pedagogical approaches to ensure that accounting graduates possess the requisite skills for an increasingly digital workforce.

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