

PERCEPTIONS OF ACCOUNTING STUDENTS ON INFORMATION TECHNOLOGY KNOWLEDGE REQUIRED BY ACCOUNTANTS

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ABSTRACT

The rapid development of information technology has significantly transformed the accounting profession, making information technology skills essential for future accountants. This study aims to analyze differences in accounting students' perceptions of information technology knowledge required by accountants based on gender, Grade Point Average (GPA), and working status. This research employed a quantitative comparative method with a survey approach using questionnaires. The population consisted of 1,809 accounting students at the University of Jember and Muhammadiyah University of Jember, with 190 respondents selected through purposive sampling. Data were analyzed using validity and reliability tests, independent sample t-tests, and one-way ANOVA. The findings reveal that there are no significant differences in students' perceptions based on gender and GPA. However, significant differences were found between working and not working students. These results imply that work experience influences students' perceptions of the importance of information technology literacy in accounting. The study recommends that higher education institutions strengthen technology-based accounting curricula to better prepare students for the digital transformation of the accounting profession.

Keywords: Accounting, Information Technology, Student Perception, Digital Skills

INTRODUCTION

The development of information technology (IT) has become an inevitable phenomenon in today's digital era. The transformation from manual to digital systems has significantly changed how individuals work, interact, and make decisions across sectors. In the field of business, the use of IT enhances efficiency, reduces costs, and generates more accurate and timely financial reports, making it an indispensable element of modern accounting practices. Accountants, as professionals responsible for providing financial information, are required to continuously master digital competencies to meet increasingly complex demands in the business environment. Accounting students, as future accountants, must also be adequately prepared with digital literacy and skills in using accounting software such as MYOB, SAP, or Oracle, which are widely applied in professional settings. Nevertheless, questions remain regarding the extent to which students possess sufficient technological readiness to adapt to the evolving accounting profession (International Federation of Accountants [IFAC], 2021).

Prior studies have attempted to analyze factors influencing accounting students' IT knowledge, yet their findings remain inconsistent. Research by Sari, M. U. et al. (2022) found that gender and GPA did not significantly influence students' perceptions of IT proficiency, while Sahri (2021) showed that gender and work experience did have an influence. Another study by Sari, R. O. et al. (2023) confirmed that differences exist based on GPA but not on gender. These varying results highlight a research gap that warrants further examination. Moreover, the rapid development of digital technologies necessitates updated studies, particularly considering that some accounting students have work experience that may strengthen their perception of IT competencies.

This study aims to analyze differences in accounting students' perceptions of IT knowledge by considering gender, GPA, and work status. The research provides novelty by being conducted in the current digital era, where technology is increasingly integrated into accounting practices and decision-making processes. Beyond filling the gap in previous studies, this research seeks to link students' technological readiness with global issues such as the use of Artificial Intelligence (AI) in sustainability-based accounting,

Environmental, Social, and Governance (ESG) reporting, and the integration of Islamic values. The findings are relevant not only for general accounting education but also for the development of Islamic accounting and finance practices, where digital literacy is crucial for ensuring accountability, transparency, and compliance with sharia principles. Accordingly, the study contributes to the literature on accounting information systems while offering practical implications for designing curricula that equip students with relevant IT skills, aligned with the demands of the digital era and the ethical foundations of Islamic economics and business.

LITERATURE REVIEW

Technology Acceptance Model (TAM)

The Technology Acceptance Model (TAM), introduced by Davis (1989), is an extension of the Theory of Reasoned Action (TRA) and has become one of the most widely applied frameworks in studies of technology adoption. The model proposes that individuals' acceptance of technology is influenced primarily by two perceptions: perceived usefulness (PU) and perceived ease of use (PEOU). Perceived usefulness refers to the degree to which individuals believe that using a particular technology will enhance their performance, while perceived ease of use refers to the extent to which they believe that using the technology will be free from effort. TAM has been extensively validated across diverse disciplines, including business, healthcare, education, and information systems (Venkatesh & Davis, 2000). In the context of higher education, TAM provides a valuable framework to assess students' readiness to adopt digital tools that increasingly shape learning and professional practices. Accounting students, as future professionals, are a particularly important group to study, since their ability to engage with technological tools will influence their capacity to deliver reliable, efficient, and transparent financial reporting in the digital era.

Accounting Information Systems (AIS) and Digital Literacy

The Accounting Information System (AIS) represents one of the most tangible applications of technological advancement in the field of accounting. AIS is a computer-based system designed to process transaction data, record information within the accounting cycle, and produce financial reports that support both internal and external decision-making (Muda et al., 2017; Pratiwi & Alytha, 2020). The effectiveness of AIS depends on users' digital literacy, which refers to the ability to access, process, organize, and communicate data through technology in a way that produces accurate and timely information (Simarmata, 2020). For accounting students, developing strong digital literacy skills is not merely a supplementary ability but a critical requirement to meet the expectations of modern organizations. This necessity has become even more urgent with the growing emphasis on sustainability reporting, corporate governance, and global accounting standards, which demand accuracy and technological competence. Hence, mastery of AIS and digital literacy should be considered fundamental pillars of accounting education that prepare students for the demands of the contemporary labor market.

Information Technology System Knowledge

Information technology system knowledge refers to an individual's understanding of the technological components required to process, store, and communicate data effectively. Elfira (2021) defines such knowledge as mastery over hardware, software, and networks, which together form the infrastructure necessary to transform raw data into meaningful information. In accounting education, this knowledge encompasses not only familiarity with computer applications but also practical competence in specialized accounting software such as MYOB, SAP, and Oracle. These applications are widely used in the professional world, and exposure to them ensures that students develop skills that are both relevant and marketable. Students' perceptions of their IT knowledge are therefore crucial, as these perceptions shape their confidence, motivation, and willingness to integrate digital tools into their academic and professional tasks. Internal factors such as interest and prior experience, as well as external factors such as institutional support and access to

technology, play an important role in influencing these perceptions (Alizamar & Couto, 2016; Isrina & Munawaro, 2022). Understanding students' IT system knowledge thus provides valuable insight into their readiness to engage in increasingly digitized accounting environments.

Gender and IT Perceptions

Gender is a socially constructed concept that reflects cultural, political, and ideological expectations about the roles, responsibilities, and behaviors of men and women. Wati (2018) explains that gender goes beyond biological distinctions, shaping how individuals are perceived and how they interact within society. Similarly, Ikhlasiah (2020) argues that gender influences belief systems and ideologies, which in turn determine how men and women are expected to think and act within specific cultural contexts. Hermawati (2017) further emphasizes that gender roles often define divisions of labor and positions in society, which can influence individuals' access to resources and opportunities. In accounting education, such constructions have the potential to affect how male and female students perceive and engage with technology. For example, gendered expectations may shape students' confidence, self-efficacy, or interest in adopting new digital tools, including accounting information systems. These variations in perception highlight the importance of considering gender as a moderating factor when studying students' acceptance of technology in higher education.

Academic Achievement (GPA) and IT Competence

Grade Point Average (GPA) is widely recognized as a measure of students' academic performance and progress throughout their studies. Abimanyu (2019) defines GPA as a cumulative representation of students' achievements, which is updated at the end of each semester to reflect their overall performance. Habibi (2020) notes that GPA is often categorized into several scales—such as Satisfactory, Very Satisfactory, and With Distinction—which are used to determine eligibility for academic recognition and scholarships. Rinaldy (2020) argues that students with higher GPAs often demonstrate stronger competencies in information technology systems, suggesting a positive correlation between academic achievement and technological readiness. In this sense, GPA serves not only as an academic indicator but also as a proxy for students' ability to adapt to technological challenges. For accounting education, GPA may thus be an important factor influencing students' perceptions of their IT competence, particularly in relation to their preparedness for professional environments that demand accuracy, efficiency, and digital proficiency.

Work Status and IT Competence

Work status is another factor that may shape students' perceptions of their information technology knowledge. Dudija (2011) defines working students as individuals who pursue higher education while simultaneously engaging in work activities, whether through part-time jobs, internships, or entrepreneurial ventures. Such experiences expose students to real-world applications of information technology, enabling them to integrate academic theory with practical knowledge. Exposure to workplace demands often enhances adaptability, problem-solving ability, and familiarity with professional software, thereby influencing perceptions of technological competence. Not working students, by contrast, may rely primarily on classroom instruction and academic simulations, which can provide less practical exposure. Consequently, work status can serve as a differentiating factor that influences how students view their digital skills. In the context of accounting education, this distinction is especially important because professional success increasingly depends on the ability to apply IT knowledge in diverse, fast-changing work environments.

The reviewed literature highlights the importance of integrating theoretical perspectives, such as TAM, with individual characteristics, including gender, GPA, and work status, to explain variations in students' perceptions of IT knowledge. TAM provides the conceptual foundation for understanding technology acceptance, while demographic and experiential factors serve as additional determinants that shape individual differences. For accounting

education, this synthesis suggests that students' digital literacy cannot be fully explained without considering the influence of both personal attributes and contextual experiences. More importantly, digital literacy in accounting is not only a matter of technical competence but also of professional responsibility, particularly in ensuring transparency, accountability, and ethical compliance. This aligns with the broader goals of Islamic accounting and finance, where the integration of technology must support values of integrity, fairness, and sustainability. By linking TAM with these contextual factors, this study seeks to provide a comprehensive framework for analyzing students' readiness to meet the demands of the digital era.

HYPOTHESIS

The development of hypotheses in this study is based on previous theories and research findings. First, regarding gender, the Technology Acceptance Model (TAM) explains that there are differences in perception between men and women, especially in terms of ease of use. Men tend to have higher levels of computer self-efficacy than women (Christensen, 2023). Previous studies have also shown mixed results: Sahri (2021) found that gender significantly influences understanding of technology and accounting ethics. However, Nurazizah (2022) study showed different results, namely that there were no significant differences between men and women in their understanding of accounting information systems. Based on these differing findings, the first hypothesis is formulated as follows:

H1. There are differences in perceptions of information technology system knowledge between male and female students.

Second, the Grade Point Average (GPA) reflects students' academic ability. Within the framework of the Technology Acceptance Model (TAM), GPA can indicate the quality of learning that influences the acceptance and understanding of information technology. Students with high GPAs generally have good learning quality, making it easier for them to master information technology (Yolanda et al., 2025). Several studies support this, such as Habibi (2020), Rinaldy (2020), and Sari (2023), who found a positive and significant influence of GPA on information technology knowledge and accounting professional ethics. However, Sari et al. (2022) showed different results, indicating that GPA is not always a distinguishing factor in understanding information technology systems. Therefore, the second hypothesis is:

H2. There is a difference in students' perceptions of information technology systems knowledge between those with Satisfactory, Very Satisfactory, and With Distinction GPA.

Third, students who work have practical experience and broader insights into the use of technology, so they may have different perceptions compared to students who do not work. Within the framework of the Technology Acceptance Model (TAM), work experience can increase acceptance of information technology because it is considered to provide convenience and efficiency in completing tasks. The research results show diverse findings. Sahri (2021) state that working students have a positive and significant influence on information technology system knowledge, while Rinaldi (2020) found no significant influence. From this description, the third hypothesis is formulated as:

H3. There is a difference in perception between working students and not working students regarding knowledge of information technology systems.

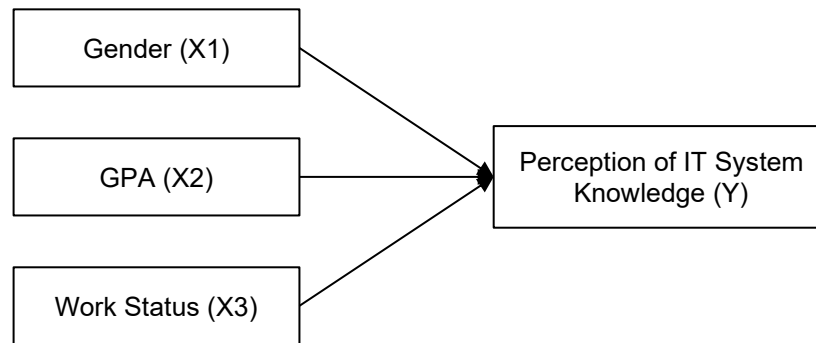


Figure 1. Conceptual Framework
Source: Processed Data, 2025

METHODS

This study uses a quantitative approach because the data obtained is in the form of numbers and analyzed statistically. The type of research chosen is a comparative study with the aim of comparing research variables to determine whether there are significant differences between them. The data used are primary data, i.e., data obtained directly from respondents through questionnaires distributed to undergraduate accounting students at Jember University and Muhammadiyah Jember University. The research population includes undergraduate accounting students from the 2019 to 2021 cohorts at both universities, with a total of 698 students at Jember University and 1,111 students at Muhammadiyah University of Jember. The research sample was calculated using the Slovin formula with a 10% margin of error, resulting in 90 respondents from Jember University and 100 respondents from Muhammadiyah University Jember, for a total sample of 190 respondents. The sampling technique used was purposive sampling, which involves selecting samples based on specific criteria, including active students from the 2019–2021 cohort, students currently taking or who have completed courses related to information technology systems (such as Cloud Accounting, Big Data Analytics, Management Information Systems and Technology, Accounting Information Systems, SIA Design, Information Technology Knowledge, and SIA Design Applications), having a GPA between 2.50 and 4.00, and students who are already working or interning. Data collection was conducted by distributing an online questionnaire via the Google Forms platform to ensure easy access for respondents.

This study uses independent and dependent variables measured through specific indicators. The independent variables consist of gender, cumulative grade point average (GPA), and whether students are working or not. Meanwhile, the dependent variable is students' knowledge of information technology systems. To clarify the measurement of each variable, the indicators are described in the following table:

Table 1. Research Operational Variables

Variable	Measurement	Indicator
Gender (X1)	1 = Male 2 = Female	Physical condition
Grade Point Average (X2)	2 = Satisfactory (GPA 2.50-3.35) 1 = Very satisfactory (GPA 3.36-3.50) 0 = With distinction (GPA 3.51-4.00)	GPA of students from the 2019-2021 cohort
Work Status (X3)	1 = Working 0 = Not Working	Student who work and not work

Knowledge of
information
technology systems
(Y)

Likert scale

Personal computer
knowledge system
design and development
knowledge accounting
software knowledge
Source : Habibi (2020)

Source: Processed Data (2025)

The measurement scale used in this study is the Likert scale. This scale was chosen because it is capable of measuring the attitudes, opinions, and perceptions of an individual or group of people toward a social phenomenon. In this study, respondents' answers were categorized into five categories with specific scores, as shown below:

Table 2. Likert Measurement Scale

Answer Category	Score
Strongly Agree (SA)	5
Agree (A)	4
Undecided (U)	3
Disagree (D)	2
Strongly Disagree (SD)	1

Source: Processed Data, 2025

The data analysis method in this study began with descriptive statistical analysis to provide an overview of the research data, which was viewed from the minimum, maximum, mean, and standard deviation values of the research variables. Next, the validity and reliability of the instruments were tested to ensure the suitability of the questionnaire used. The instrument was declared valid if the calculated *r* value was greater than or equal to the table *r* at a significance level of 5%, while the reliability of the instrument was determined through the Cronbach's alpha value with a minimum limit of 0.60. After that, a classical assumption test in the form of a normality test using the Kolmogorov-Smirnov method was conducted, where the data was declared to be normally distributed if the probability was greater than 0.05, and conversely, it was considered not normal if the probability was less than 0.05.

Hypothesis testing in this study was conducted using tests appropriate to the characteristics of the variables. For the variables of gender and student work status, an independent sample *t*-test with a significance level of 5% was used to test the difference in means between two independent groups. Meanwhile, for the GPA variable, which consists of three categories, a one-way ANOVA was used to determine the difference in means between groups. If the data did not meet the assumptions of normality and homogeneity, the non-parametric Kruskal-Wallis Test or Mann-Whitney Test was used as an alternative. If the ANOVA results were significant, the testing was continued with a Post Hoc test to determine which groups had significant differences.

RESULTS

Profile of Respondents

The study involved 190 accounting students from the University of Jember and Muhammadiyah University of Jember. Table 1 presents the demographic characteristics of the respondents categorized by gender, Grade Point Average (GPA), and working status.

Table 3. Profile of Respondents

Variable	Category	Total	
		Frequency	Percentage
Gender	Male	54	28.4%
	Female	136	71.6%
GPA	2.50 - 3.35	12	6.3%
	3.36 - 3.50	44	23.2%
	3.51 - 4.00	134	70.5%
Work Status	Working	53	27.9%
	Not Working	137	72.1%

Source: Processed Data, 2025

In terms of gender, the majority of respondents were female (71.6%), while male respondents accounted for only 28.4%. This finding is consistent with the broader trend that accounting programs in Indonesia are predominantly chosen by female students (Salsabila et al., 2024). With regard to GPA, most respondents (70.5%) reported a GPA between 3.51 and 4.00, followed by 23.2% of students with GPA 3.36 - 3.50, and only 6.3% with GPA between 2.50 and 3.35. This distribution indicates that accounting students generally maintain a good academic standing, which aligns with previous findings emphasizing the academic commitment of accounting students (Rohmah, 2021). In terms of working status, the majority of respondents were not working (72.1%), while 27.9% were employed while studying. The proportion of working students is noteworthy, as prior research has highlighted that work experience can shape students' perceptions of professional competencies, including digital and technological skills required in accounting practice (Widyawati, 2024). These demographic characteristics provide an important context for interpreting the subsequent hypothesis testing, as they highlight potential differences in students' perceptions of information technology knowledge required for accountants.

Hypothesis Testing Results

The statistical test using the independent sample t-test demonstrated that gender does not significantly influence accounting students' perceptions of information technology (IT) knowledge required for accountants ($p > 0.05$). Both male and female respondents expressed similar views regarding the importance of IT competencies in supporting accounting practices. This result indicates that awareness of digital skills in accounting education has been internalized across genders, suggesting that exposure to accounting curricula and learning environments provides comparable experiences regardless of gender differences. Prior studies also reported similar findings, concluding that gender does not create substantial variation in students' attitudes toward technological literacy in the accounting field (Primasatya et al., 2023). The absence of gender-related differences may also reflect the fact that digital technologies have become an integral part of higher education, where both male and female students are equally required to interact with accounting software and information systems. In this regard, gender is not a determinant factor in shaping students' perceptions of IT skills in accounting.

The one-way ANOVA analysis further showed that students' Grade Point Average (GPA) is not significantly associated with their perceptions of IT competencies ($p > 0.05$). Students with lower, average, and higher GPA categories shared relatively similar views about the necessity of mastering technological knowledge for accountants. This suggests that academic achievement does not necessarily translate into differences in students' awareness of digital competencies. In line with Romadhoni & Pratama (2024), academic performance may primarily reflect mastery of theoretical knowledge rather than practical exposure to information technology applications in accounting. Thus, GPA alone cannot serve as a predictor of students' perceptions of technological literacy. The findings imply that IT-related awareness is influenced by external factors beyond academic scores, such as curriculum design, institutional support, or students' personal interest in digital tools.

Therefore, GPA variations do not produce meaningful differences in perceptions regarding IT knowledge in the accounting profession.

Different outcome is observed when analyzing students' working status. The independent sample t-test confirmed that there is a significant difference between working and not working students in perceiving the importance of IT knowledge ($p < 0.05$). Students who combined their studies with work showed higher awareness of technological competencies required for accountants compared to those who were not employed. This finding is consistent with the argument of Widyawati (2024), who emphasized that work experience enhances students' understanding of real-world professional demands. Exposure to actual accounting practices, particularly in workplaces where information systems are utilized, provides working students with stronger recognition of the role of technology in the profession. In contrast, students without work experience may rely solely on classroom-based learning, which might limit their appreciation of how IT skills are applied in practice. Consequently, work status becomes an influential factor in shaping perceptions of technological competencies.

Demographic variables such as gender and GPA do not substantially affect students' perceptions of IT skills, while work experience has a decisive impact. This pattern suggests that practical exposure plays a more critical role than inherent demographic factors in influencing awareness of technological competencies. The implication is that universities should not rely solely on academic performance or demographic considerations when assessing students' readiness for digital transformation in accounting. Instead, educational programs should provide experiential learning opportunities, such as internships, practicums, and industry collaborations, to ensure that all students develop adequate IT literacy. These initiatives can bridge the gap between classroom knowledge and workplace demands, preparing accounting students to meet the challenges of the digital era. The findings reinforce the importance of integrating work-related experiences into accounting education to enhance students' perceptions and competencies in information technology.

Discussion

The findings of this study confirm that gender and GPA do not influence accounting students' perceptions of information technology (IT) knowledge. Awareness of IT competencies is widely distributed among students regardless of demographic characteristics, indicating that exposure to technology in academic settings has been relatively uniform. Accounting curricula that integrate digital platforms and systems provide similar experiences for students with different personal or academic backgrounds. Research also shows that demographic factors alone cannot adequately explain variation in technological readiness (Primasatya et al., 2023). The result implies that accounting education must be examined from behavioral and contextual perspectives rather than relying solely on demographic variables.

Work status emerges as an important factor that differentiates students' perceptions of IT competencies. Students who work while studying demonstrate stronger recognition of the importance of digital skills compared to those who do not work. This outcome can be explained through the Technology Acceptance Model (TAM), which emphasizes perceived usefulness as a determinant of technology adoption. Work settings expose students to real practices in which accounting information systems and software are essential, thereby reinforcing their perception of technological relevance. Students without work experience primarily rely on classroom learning, which may not fully illustrate the practical necessity of IT skills in professional life. Work, therefore, acts as a meaningful experiential factor that strengthens students' awareness of the role of IT in accounting.

The role of experiential learning highlights the importance of bridging theoretical understanding with professional practice. Demographic factors such as gender and GPA are static, while work represents dynamic exposure to workplace realities. The study contributes to the literature by reaffirming that practical experiences enhance perceptions

of IT knowledge more effectively than demographic attributes. This perspective aligns with accounting education research emphasizing the need for learning processes that combine theoretical knowledge with real-world application. Findings from this study indicate that work-related experience is a significant predictor of students' awareness of technological competencies, thereby supporting the integration of professional engagement in academic programs.

Implication

The findings suggest that higher education institutions need to strengthen accounting curricula with technology-based learning components. Reliance on traditional teaching methods that emphasize theoretical mastery without practical technological exposure may limit students' preparedness for the profession. Curricula should include the use of accounting software, case studies involving digital applications, and simulations of real accounting processes. These initiatives will ensure that students, regardless of work status, acquire sufficient IT literacy to meet professional expectations. Universities that incorporate these elements into their programs will better align with the digital transformation of accounting.

The sustainability of accounting education depends on its ability to anticipate changes in the digital era. The accounting profession is increasingly shaped by automation, artificial intelligence, and integrated information systems, which demand strong digital competencies. Students who are not adequately exposed to technological applications during their studies risk facing challenges in adapting to professional environments. Universities carry the responsibility of preparing students through forward-looking curricula that balance theoretical concepts with practical IT training. A curriculum designed to integrate both academic knowledge and digital practice will produce graduates capable of meeting present and future demands of the accounting profession.

CONCLUSION

This study concludes that accounting students' perceptions of information technology (IT) knowledge required for accountants do not significantly differ based on gender or GPA, but a significant difference is evident between students who are employed and those who are not. These results indicate that demographic factors such as gender and academic performance are less influential than experiential factors in shaping students' awareness of IT competencies. The study was limited to two universities, which restricts the generalizability of the findings, and future research should involve a broader scope of institutions as well as additional variables such as digital literacy and technological experience. Broader investigations are expected to provide deeper insights into how external and experiential factors influence students' readiness to meet the technological demands of the accounting profession in the digital era.

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