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THE EFFECT OF DIGITAL LITERACY AND SELF-EFFICACY ON COMPUTERIZED ACCOUNTING LEARNING OUTCOMES AMONG ECONOMIC EDUCATION STUDENTS

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ABSTRACT
The attainment of satisfactory learning outcomes in Accounting Computer coursework remains a persistent scholarly concern, as academic success in this domain is determined not solely by students' mastery of foundational accounting subject matter, but also by their capacity to effectively utilize digital technology and their level of confidence in their own academic capabilities. Deficiencies in digital literacy proficiency, compounded by inadequate self-efficacy, have been identified as significant impediments to students' ability to operate MYOB accounting software competently, with consequential adverse implications for overall learning achievement in Accounting Computer education. Therefore, this **study aims** to empirically examine the influence of digital literacy and self-efficacy on computerized accounting learning outcomes among undergraduate students in Economics Education. **This study employs** a quantitative research approach and involves 48 students selected through purposive sampling. The **findings** reveal that digital literacy and self-efficacy have statistically significant effects on students' learning outcomes, both independently and collectively. The partial test results indicate that digital literacy has a positive regression coefficient of 0.485, with a t-statistic of 4.203, which exceeds the critical t-value of 1.679 at a significance level below 0.05. Similarly, self-efficacy shows a positive regression coefficient of 0.486, with a t-statistic of 3.928, also exceeding the critical t-value of 1.679 at $p < 0.05$. The simultaneous test results further confirm the significance of the model, as indicated by an F-statistic of 48.561, which is greater than the critical F-value of 3.20, with a significance value of $0.000 < 0.05$. The coefficient of determination, represented by the R-square value of 0.683, suggests that digital literacy and self-efficacy collectively explain 68.3% of the variation in computerized accounting learning outcomes. **Conclusion in this study** indicate that students' digital literacy skills and self-efficacy are important predictors of achievement in computerized accounting learning. This **study contributes** to the accounting education literature by offering empirical evidence on the relevance of digital competence and self-belief in supporting students' academic performance in technology-based accounting instruction.
Keywords: digital literacy; learning outcomes; self-efficacy

ABSTRAK
Pencapaian hasil belajar pada mata kuliah Komputer Akuntansi hingga saat ini masih menjadi persoalan akademik yang relevan untuk dikaji secara mendalam, mengingat keberhasilan pembelajaran dalam domain ini tidak semata-mata ditentukan oleh penguasaan konseptual mahasiswa terhadap materi akuntansi, melainkan juga dipengaruhi oleh kapasitas pemanfaatan teknologi digital serta tingkat keyakinan mahasiswa terhadap kompetensi akademik dirinya sendiri. Defisiensi dalam kecakapan literasi digital, yang diperparah oleh rendahnya efikasi diri, telah teridentifikasi sebagai faktor penghambat signifikan bagi mahasiswa dalam mengoperasikan perangkat lunak akuntansi MYOB secara kompeten, yang pada gilirannya berdampak negatif

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terhadap capaian hasil belajar Komputer Akuntansi secara keseluruhan. Oleh karena itu, ***tujuan penelitian*** *ini untuk mengkaji secara empiris pengaruh parsial dan simultan literasi digital serta efikasi diri terhadap hasil belajar Komputer Akuntansi pada mahasiswa Program Studi Pendidikan Ekonomi.* ***Metode penelitian*** *menggunakan pendekatan kuantitatif, dengan melibatkan 48 mahasiswa sebagai sampel penelitian yang ditetapkan melalui teknik purposive sampling.* ***Hasil*** *pengujian hipotesis menunjukkan bahwa literasi digital dan efikasi diri berpengaruh secara statistik signifikan terhadap hasil belajar, baik secara parsial maupun simultan. Pengujian parsial melalui uji-t menghasilkan koefisien regresi positif sebesar 0,485 untuk variabel literasi digital, dengan nilai t-hitung sebesar 4,203 yang melampaui nilai t-tabel sebesar 1,679 pada taraf signifikansi di bawah 0,05. Variabel efikasi diri secara serupa menghasilkan koefisien regresi positif sebesar 0,486, dengan nilai t-hitung sebesar 3,928 yang juga melampaui nilai t-tabel sebesar 1,679 pada p < 0,05. Pengujian simultan melalui uji-F menghasilkan nilai F-hitung sebesar 48,561, melampaui nilai F-tabel sebesar 3,20, dengan nilai signifikansi sebesar 0,000 < 0,05. Koefisien determinasi (R-square) diperoleh sebesar 0,683, yang mengindikasikan bahwa literasi digital dan efikasi diri secara bersama-sama mampu menjelaskan 68,3% variansi hasil belajar Komputer Akuntansi mahasiswa. Dengan demikian,* ***disimpulkan*** *bahwa kecakapan literasi digital dan efikasi diri mahasiswa merupakan prediktor signifikan terhadap capaian hasil belajar Komputer Akuntansi, baik secara individual maupun secara simultan. Penelitian ini memberikan* ***kontribusi*** *terhadap pengembangan literatur pendidikan akuntansi dengan menyajikan bukti empiris mengenai peran literasi digital dan efikasi diri sebagai determinan pencapaian hasil belajar mahasiswa dalam konteks pembelajaran akuntansi berbasis teknologi.*

Kata kunci*:* hasil belajar; literasi digital; *self efficacy*

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Introduction

The contemporary wave of digital disruption has permeated academic disciplines and higher education institutions at an unprecedented scale. The strategic integration of technological tools into pedagogical frameworks has been demonstrated to enhance the efficiency and effectiveness of learning processes, thereby maximizing student academic potential (Dama et al., 2025). Within the higher education context, students are no longer expected to acquire theoretical knowledge in isolation; rather, they are required to develop both technical and non technical competencies that enable them to adapt to an increasingly technology driven professional landscape (Gani et al., 2024). Consequently, learning outcomes serve as a critical benchmark for evaluating student competency, with significant long term implications for the quality of the future workforce (Elizabeth et al., 2025).

Despite the pivotal role of accounting computer courses in cultivating digitally oriented financial and economic literacy, prior empirical evaluations have consistently revealed suboptimal academic performance among students enrolled in such courses. Evidence from Kadir et al. (2026) indicates that a substantial proportion of economics education students encounter significant conceptual difficulties in accounting computer coursework, particularly in the preparation of standardized financial statements using the MYOB (Mind Your Own Business) application a deficiency that has been shown to adversely affect overall learning

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achievement. Similarly, Sitompul et al. (2021) documented that 16 out of 24 students failed to achieve passing scores on the final examination (Ujian Akhir Semester/UAS) in accounting computer courses, further corroborating the persistent nature of this academic challenge. These findings collectively underscore the continued need for targeted scholarly and institutional attention to the factors influencing learning outcomes in accounting computer education (Suleman et al., 2024).

Drawing on preliminary observational data, an initial assessment of students' mastery of course material was conducted through MYOB based Accounting Computer assessment instruments administered to Class A of the Accounting Concentration in Economics Education. The findings are presented in Table 1.

Table 1. Assessment scores of economic education students (class A)

Score Interval	Obtained Score	Number of Students	Percentage
75 - 90	78	3	22,2%
	89	1	
0 - 70	44	4	77,8%
	33	1	
	56	4	
	67	5	
Total		**18 Students**	

Data Source: Recapitulation of Assessment Scores for the Computerized Accounting Course, 2025.

An analysis of the assessment data presented in Table 1 reveals that the majority of students enrolled in the Accounting Computer course obtained grades below the threshold of C, indicating that overall student learning outcomes fall within the low performance category. Specifically, of the 18 students present in Class A, only 22.2% (n = 4) achieved scores above 75, while the remaining 77.8% (n = 14) recorded scores below 70. This distribution reflects a pronounced academic performance gap that warrants systematic scholarly investigation.

Although the preliminary assessment dataset is limited to 18 participants, this sample is considered sufficiently representative for characterizing the baseline learning conditions, given that the respondents were drawn from the same cohort as the target research population and possessed homogeneous prior learning experiences in the Accounting Computer course. Accordingly, this dataset functions as a preliminary study designed to identify and empirically substantiate the existence of learning outcome deficiencies, thereby providing adequate evidentiary grounding for the research problem under investigation.

The observed phenomenon is hypothesized to be attributable to two interrelated determinants namely, students' digital literacy proficiency and self efficacy levels which constitute both internal and external factors that collectively

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influence academic learning outcomes (Elisyah et al., 2026; Juandi et al., 2025). In particular, an individual's degree of self efficacy has been identified as a critical moderating variable that governs the effectiveness or ineffectiveness of digital technology utilization as a pedagogical instrument, thereby exerting a consequential impact on the attainment of learning outcomes (Suparyono & Paling, 2025). The partial and simultaneous relationships among the variables of digital literacy, self-efficacy, and learning outcomes are conceptually illustrated in Figure 1.

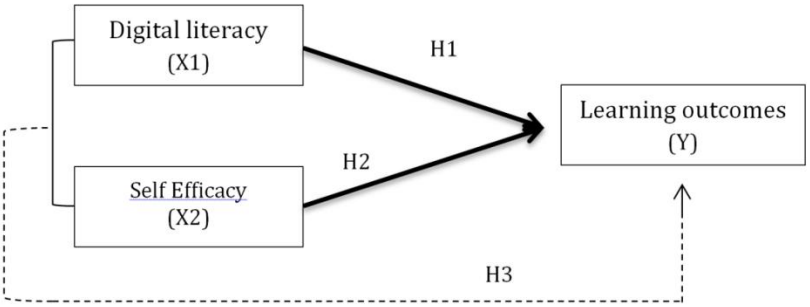


Figure 1. Conceptual framework

As illustrated in Figure 1, the proposed conceptual framework systematically delineates the directional and relational pathways among the constructs under examination. Notwithstanding this theoretical grounding, a rigorous appraisal of the extant literature exposes substantive inconsistencies in the accumulated body of evidence, wherein prior empirical inquiries investigating the influence of self-efficacy and digital literacy on academic achievement have produced divergent, and at times contradictory, results. Purba et al. (2023) demonstrated that self-efficacy constitutes a statistically significant predictor of students' academic achievement; yet this conclusion diverges markedly from the position advanced by Hayati et al. (2021), whose inquiry confined itself to establishing the mere presence of an associative relationship between the two constructs, without subjecting the strength or direction of that relationship to systematic empirical scrutiny. Compounding this ambiguity, Yustinaningrum et al. (2024) reported that the association between self-efficacy and learning achievement yields only a moderate effect size, thereby intimating that the predictive capacity of self efficacy is neither stable nor generalizable across diverse instructional contexts.

From a methodological perspective, extant scholarship in this domain has been disproportionately concentrated within the disciplinary boundaries of mathematics and physics, frequently characterized by constrained sample sizes and an absence of multi variable simultaneous analysis limitations that collectively circumscribe the transferability of prior findings to the accounting education domain. Notably, no study to date has explicitly and simultaneously interrogated the joint explanatory power of digital literacy and self-efficacy in predicting

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learning outcomes within the specific context of Accounting Computer coursework. The present study is therefore positioned to make an original scholarly contribution by addressing these identified lacunae, with deliberate focus on the empirically neglected population of Economics Education undergraduates specializing in Accounting. Consequently, this investigation seeks to rigorously and empirically ascertain the differential and combined effects of digital literacy and self efficacy on academic learning outcomes in Accounting Computer education.

Research Methods

The present study adopts a quantitative research design, consistent with the methodological orientation articulated by Candra Susanto et al. (2024), wherein this approach is characterized by the predominant utilization of numerical data as the empirical foundation for hypothesis testing and statistical verification. The target population of this investigation comprises 63 undergraduate students from the 2023 academic cohort enrolled in the Accounting Concentration of the Economics Education Study Programme, Faculty of Economics and Business, Universitas Negeri Gorontalo. From this population, a sample of 48 students was drawn using purposive sampling technique.

Purposive sampling, as defined by Lenaini (2021), refers to a deliberate sample selection procedure whereby participants are systematically identified on the basis of specific characteristics that are deemed representative of the research objectives. The eligibility criteria established for sample inclusion in the present study were: (1) students enrolled in the Accounting Concentration of the Economics Education Programme from the 2023 academic cohort, (2) active participation in Accounting Computer coursework, and (3) non-involvement as respondents in the instrument pilot testing phase. Application of these criteria yielded a final sample of 48 students, representing 76.2% of the total target population a proportion that indicates broad coverage of the population of interest and reinforces the adequacy of the sampling frame.Although the absolute sample size may be considered relatively modest in comparative terms, the ratio of the sample to the population demonstrates that the obtained dataset is sufficiently robust to support inferential statistical analysis, specifically multiple linear regression, as corroborated by Muthahharah and Fatwa (2022). This methodological justification is consistent with established conventions in quantitative accounting education research, wherein sample-to-population proportionality is recognized as a legitimate criterion for affirming analytical suitability in the absence of large scale datasets.

The present investigation specifically examines the interrelationships among three principal constructs, namely digital literacy, self efficacy, and academic learning outcomes. The operationalization of each construct is defined through theoretically grounded indicators as follows. Digital literacy is measured through four indicators: (1) internet search proficiency, (2) hypertextual navigation, (3) information content evaluation, and (4) knowledge construction

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(Karimah et al., 2023). Self efficacy is operationalized through three dimensions consistent with Bandura's seminal framework: (1) magnitude, referring to the level of task difficulty an individual believes they are capable of performing; (2) generality, denoting the extent to which efficacy beliefs transfer across diverse situational contexts; and (3) strength, reflecting the degree of confidence an individual maintains in the face of adversity or failure (Adha et al., 2022). Academic learning outcomes are assessed across three taxonomic domains: (1) the cognitive domain, encompassing knowledge acquisition and intellectual skill development; (2) the affective domain, pertaining to attitudinal dispositions and value internalization; and (3) the psychomotor domain, relating to the development of practical and procedural competencies (Mellasanti Ayuwardani, 2023).

The empirical data for this investigation were collected through the administration of a structured digital survey instrument deployed via Google Forms. Four complementary data collection techniques were employed to ensure methodological comprehensiveness and triangulation of evidence, as follows: (1) Observation, conducted to obtain systematic information pertaining to students' behavioral responses during the instructional process, with particular attention to their engagement with the MYOB application software and their procedural conduct during practical computer based assessment exercises. (2) Semi structured Interview, administered to elicit individual students' personal perspectives, experiential accounts, and subjective reflections regarding various dimensions of their learning experience in the Accounting Computer course. (3) Questionnaire Survey, utilized as the primary quantitative instrument to assess the extent to which digital literacy and self-efficacy function as determinant factors in predicting Accounting Computer learning achievement among the study participants. (4) Documentation, employed as corroborative evidentiary support to substantiate the factual conditions observed in the field, thereby providing verifiable confirmation that the designated research location, objects, and subjects had been systematically examined and recorded.

The measurement instrument used in this study was structured using a five-point Likert scale, requiring respondents to express their degree of agreement with each statement item. The response options were arranged into five ordinal categories: Strongly Agree (SA), Agree (A), Neutral (N), Disagree (D), and Strongly Disagree (SD). The use of this scale is aligned with conventional psychometric practices commonly adopted in quantitative research within the fields of social sciences and accounting education.

As an initial phase of the research protocol, the measurement instruments underwent rigorous validity and reliability testing to evaluate their psychometric soundness. This pilot study involved 15 respondents drawn from the target population who were explicitly excluded from the primary analytical sample. Subsequently, the main data collection phase utilized a structured questionnaire comprising 45 items, evenly distributed across the three latent constructs with 15 items allocated to each variable. Prior to field administration, the instrumentation

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must be rigorously evaluated for construct validity and internal consistency. This procedure ensures that each measurement item precisely and reliably operationalizes its respective construct.Construct validity was assessed using Pearson product-moment correlation analysis, with the retention threshold established where the calculated correlation coefficient exceeds the critical value $r_{calculated} > r_{table}$ at a statistical significance level of < 0.05. Concurrently, instrument reliability was verified using Cronbach's alpha coefficient, applying a standard acceptability threshold of greater than 0.60. An item is deemed empirically valid if its individual correlation coefficient surpasses the critical table value, whereas construct reliability is confirmed when the overall Cronbach's alpha meets the prescribed psychometric criteria.

Before the regression model was estimated, the dataset was evaluated through a set of diagnostic procedures to verify compliance with the assumptions of the classical linear regression model. These diagnostic tests comprised a normality test to examine the distribution of the residuals, a multicollinearity test to identify possible linear associations among the independent variables, and a heteroscedasticity test to determine whether the residual variance remained constant across observations. After the relevant diagnostic requirements were fulfilled, multiple linear regression analysis was applied to estimate the empirical association between digital literacy, self-efficacy, and learning outcomes. The separate effects of digital literacy and self-efficacy were then assessed using partial significance tests, whereas their collective influence was examined through a simultaneous significance test. In addition, the coefficient of determination was used to evaluate the proportion of variation in learning outcomes that could be explained by the independent variables incorporated in the research model.

Results and Discussion

1. Instrument Testing

a) Validity Test

The adequacy of the measurement instrument in this study was assessed using data from 48 participants and a total of 45 statement items. Further details are presented in Table 2.

Table 2. Validity test results

Variable	Number of Items	Valid Items Sig. < 0,05 ($r_{cslculated} > 0,284$)	Invalid Items	Description
Digital Literacy (X1)	15	15	0	Item valid
Self efficacy (X2)	15	15	0	Item valid
Learning Outcomes (Y)	15	15	0	Item valid
Total	**45**	**45**	**-**	

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As presented in Table 2, the validity testing results indicate that all statement items pertaining to the digital literacy, self efficacy, and learning outcomes variables were determined to be valid. This determination is evidenced by the computed correlation coefficient (r-calculated) exceeding the critical correlation value (r-table) of 0.284, with an associated significance probability of less than 0.05 ($p < 0.05$). Accordingly, the measurement instrument satisfies the requisite validity criteria and is thus deemed appropriate for empirical data collection purposes.

b) Reliability Test

The reliability analysis yielded Cronbach's alpha coefficients of 0.937 for digital literacy, 0.926 for self efficacy, and 0.953 for learning outcomes, all of which substantially exceeded the conventional minimum acceptable threshold of 0.60 (Febriana et al., 2023). These coefficients collectively indicate a high degree of internal consistency across all three measurement instruments, thereby confirming their reliability and methodological appropriateness for subsequent inferential analysis.

2. Classical Assumption Tests

This diagnostic testing stage is designed to detect potential statistical violations or estimation irregularities within the regression model employed in the present study (Irrawati & Mukaramah, 2024). Accordingly, a series of classical assumption tests were conducted as prerequisite procedures to verify the validity, appropriateness, and robustness of the subsequent regression analysis.

a) Normality Test

The distributional properties of the research data were evaluated using the Kolmogorov Smirnov normality test, the results of which are presented in detail in Table 3.

Table 3. Data normality test results

Variable	Asymp. Sig. Value	Significance Level	Result
Unstandardized Residual	0,241	0,05	Data Normality

Source: Data processed using SPSS version 20.0, 2026

As reported in Table 3, the Asymp. Sig. (2-tailed) value of 0.241 exceeds the conventional significance threshold of 0.05, indicating that the residuals are normally distributed and that the normality assumption underlying the regression model is satisfied. Accordingly, the inferential analysis examining the relationships

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among digital literacy, self efficacy, and learning outcomes may proceed using multiple linear regression analysis.

b) Multicollinearity Test

The results of the multicollinearity assessment for the research data are presented in detail in Table 4.

Table 4. Multicollinearity test results

Variable	Tolerance Value	VIF Value	Remarks
Digital Literacy	0,565	1.770	No indication of multicollinearity
Self Efficacy	0,565	1.770	

Source: Author's processed data using SPSS 20.0, 2026

The multicollinearity diagnostics presented in Table 4 indicate that the estimated regression model is statistically stable. Both digital literacy and self efficacy yielded an identical tolerance value of 0.565 and a variance inflation factor (VIF) of 1.770. Given that the tolerance value exceeds the minimum acceptable threshold of 0.10, and the VIF remains well below the commonly accepted cut-off of 10, these results suggest the absence of any serious multicollinearity problem among the independent variables. Accordingly, the regression model satisfies the multicollinearity assumption and is deemed appropriate for estimating the effects of the independent variables on the dependent variable.

c) Heteroscedasticity Test

The results of the heteroscedasticity test are presented and further clarified in Figure 2.

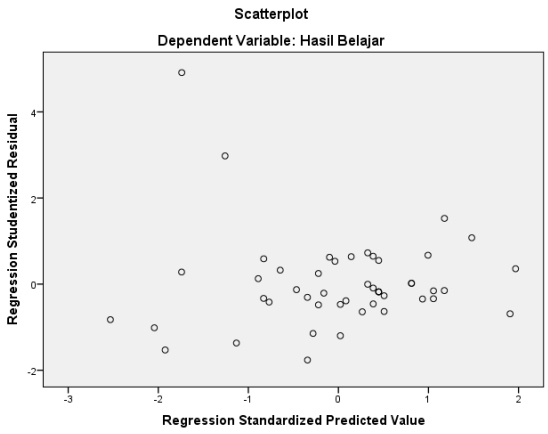


Figure 2. Heteroscedasticity test results

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A visual evaluation of the scatterplot presented in Figure 2 reveals that the residual data points are randomly dispersed, exhibiting no discernible or systematic pattern. The residuals are distributed in a relatively constant and uniform manner both above and below the zero point on the Y-axis, thereby indicating the satisfaction of the homoscedasticity assumption. This random and unstructured dispersion of points around the zero line confirms the absence of heteroscedasticity disturbances within the model (Erwin et al., 2023). Accordingly, the regression model is determined to be free from heteroscedasticity symptoms and is thus deemed suitable for subsequent interpretive analysis.

3. Multiple Linear Regression Analysis

Multiple linear regression analysis was employed to quantify the extent to which the independent variables contribute to variation in the dependent variable (Purnomo et al., 2022). The corresponding results of this analysis are presented in Table 5.

Table 5. Results of Multiple Linear Regression Analysis

Model	**Regression Coefficient B**	**Sig.**
Constant	2,730	0,632
Digital Literacy	0,485	0,000
Self Efficacy	0,486	0,000

Source: Author's processed data using SPSS 20.0, 2026

The regression results reported in Table 5 demonstrate the explanatory role of the predictor variables in the estimated model. The detailed interpretation is presented as follows:

$$Y = 2{,}730 + 0{,}485X1 + 0{,}486X2 + e$$

The estimated constant value of 2.730 indicates that, in the hypothetical absence of digital literacy and self efficacy (i.e., when both predictor variables are held at zero), the predicted score for learning outcomes would remain at 2.730 units. The regression results further reveal a positive correlation between digital literacy proficiency and learning achievement, with a coefficient of 0.485. This finding demonstrates that for every one unit increase in the digital literacy score, learning outcome scores are predicted to increase by 0.485 units, holding other variables constant. Similarly, the regression coefficient for self efficacy was found to be positive, at 0.486, indicating that a one unit increase in students' self efficacy is associated with a corresponding 0.486 unit increase in learning outcome scores, ceteris paribus.

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4. Hypothesis Testing

a) t-Test (Partial Test)

The regression results indicate that digital literacy and self-efficacy each exert a significant partial effect on learning outcomes, with the detailed results presented in Table 6.

Table 6. t-Test results

Variable	Regression Coefficient	Value (t_{value})	Value (t_{table})	Sig.
Digital Literacy	0,485	4,203	1,679	0,000
Self Efficacy	0,486	3.928	1,679	0,000

Source: Data processed by the author using SPSS 20.0, 2026

As presented in Table 6, the results of the partial (t-test) hypothesis testing indicate that both digital literacy and self efficacy exert a positive and statistically significant effect on students' learning outcomes. Specifically, the digital literacy variable yielded a regression coefficient of 0.485, with a calculated t-value (t-statistic) of 4.203, exceeding the critical t-table value of 1.679 at a significance level below 0.05 ($p < 0.05$). This finding suggests that as students' proficiency in utilizing digital technology and information resources improves, their corresponding learning outcomes increase commensurately. Similarly, the self efficacy variable produced a regression coefficient of 0.486, with a t-statistic of 3.928, likewise exceeding the critical t-table value of 1.679 at $p < 0.05$. This result indicates that students' confidence in their own capacity to complete academic tasks and comprehend course material in Accounting Computer positively contributes to enhanced learning outcomes. Taken together, these findings underscore that the cultivation of digital literacy and self efficacy constitutes a critical determinant in fostering students' academic success in the Accounting Computer course.

b) F-Test (Simultaneous Test)

The simultaneous regression testing of digital literacy and self-efficacy on learning outcomes is detailed in Table 7.

Table 7. F-Test results

F-statistic	Critical F-value	Sig.	Sig. Level
48.561	3,20	0,000	0,05

Source: Data processed by the author using SPSS 20.0, 2026

As presented in Table 7, the calculated F-value (F-statistic) of 48.561 exceeds the critical F-table value of 3.20, with an associated significance level below 0.05 ($p < 0.05$). This result demonstrates that digital literacy and self

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efficacy, when considered simultaneously, exert a positive and statistically significant joint effect on learning outcomes. These findings suggest that enhanced student proficiency in utilizing digital technology, when reinforced by strong self efficacy beliefs, facilitates a more effective learning process, thereby contributing to improved learning outcomes. Taken together, digital literacy and self efficacy function as conjoint determinants that collectively contribute to students' achievement of learning outcomes in the Accounting Computer course.

5. Coefficient of Determination Test (R^2)

The coefficient of determination, which quantifies the proportion of variance in learning outcomes explained by digital literacy and self efficacy, is presented in detail in Table 8.

Table 8. Coefficient of determination test results

Variable	R-*square*
Digital Literacy Self Efficacy	0,683

Source: Data processed by the author using SPSS 20.0, 2026

As reported in Table 8, the coefficient of determination (R-square) was found to be 0.683, indicating that digital literacy and self efficacy jointly account for 68.3% of the variance in students' learning outcomes. This finding substantiates that the mastery of digital literacy, in conjunction with the capacity for self efficacy, constitutes a determinant element that plays a critical role in optimizing students' academic achievement in the Accounting Computer course. The remaining 31.7% of variance is attributable to factors beyond the scope of the present study, including but not limited to learning interest, learning motivation, digital learning readiness, learning autonomy, instructional facilities, teaching methods, and the broader learning environment.

The Influence of Digital Literacy on Learning Outcomes

The partial regression analysis reveals a positive and statistically significant contribution of digital literacy to Accounting Computer learning outcomes among the 2023 cohort of Economics Education students at Universitas Negeri Gorontalo. This finding indicates that digital literacy proficiency functions as a determinant of the relative magnitude of students' academic achievement, whereby an increase in digital literacy corresponds to a commensurate increase in learning outcomes, and conversely, a decline in digital literacy is associated with diminished academic performance. Furthermore, students' digital competence has been shown to influence their self efficacy, creative capacity, and overall level of engagement within digital learning ecosystems. Specifically, higher levels of digital literacy are associated with greater adaptive capacity in students' utilization of digital media as a learning resource (Silalahi et al., 2026).

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The present findings substantiate the influence of digital literacy on academic achievement, evidenced by a regression coefficient of 0.485. This result reinforces the proposition that students' capacity to identify, critically appraise, and effectively utilize digital information constitutes a critical component underpinning the optimization of Accounting Computer learning. This condition is shaped by several contextual factors inherent to the course, including technology based practical learning utilizing the MYOB accounting software, the requirement that transaction data entry within the main menu correspond precisely to the appropriate account classification, and the fact that the entire software interface is presented in English. Consequently, the mastery of digital competencies facilitates students' comprehensive understanding of course material, thereby exerting a positive implication for enhanced academic achievement (K. Ramadhani et al., 2026).

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Consequently, a high level of digital literacy enables students to operate accounting software more proficiently, effectively leverage online learning resources, and resolve technical difficulties encountered throughout the learning process. These findings suggest that digital literacy functions not merely as a supplementary or supportive skill, but rather as a substantive instrumental mechanism that facilitates the optimization of students' learning experience in the Accounting Computer course.

These findings receive further empirical substantiation from Junita et al. (2025), who documented a robust and statistically significant predictive relationship between digital literacy and academic learning outcomes. Their investigation, conducted among Economics Education undergraduates at the Faculty of Teacher Training and Education (FKIP), Universitas Muhammadiyah Bengkulu, revealed that digital literacy proficiency explained 53.5% of the variance in students' learning achievement a substantial explanatory contribution indicative of strong construct relevance. Analogous evidence is advanced by Setiawati (2023), whose inquiry among education undergraduates at FKIP Universitas Lampung established that digital literacy exerted a positive and educationally significant influence on academic performance, accounting for 23% of the variation

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in observed learning outcomes. Synthesizing the evidence from both antecedent studies, the present investigation affirms that students' level of digital technology competence functions as a consequential determinant of academic achievement quality a conclusion that is consistent with and extends the cumulative empirical record in this domain.

The Influence of Self-Efficacy on Learning Outcomes

The regression analysis reveals a positive and statistically significant relationship between self efficacy and Accounting Computer learning outcomes among the 2023 cohort of Economics Education undergraduates at Universitas Negeri Gorontalo. These findings confirm that students' self efficacy exhibits a directionally consistent and positive association with their academic achievement, such that higher levels of cognitive capacity and task related confidence are systematically associated with superior learning attainment, while diminished self belief correspondingly yields suboptimal academic performance. In this regard, an individual's adequate sense of competence confidence constitutes the primary psychological catalyst enabling students to pursue and attain maximal academic targets (A. A. Putri & Dewi, 2022).

The present study further establishes that self efficacy is positively correlated with learning outcomes, as evidenced by a regression coefficient of 0.486, indicating that students' belief in their own academic capabilities represents an essential prerequisite for successful engagement with Accounting Computer coursework. The contextual factors underpinning this relationship include the computation intensive nature of practical learning activities, the precision required in transaction data analysis, and the systematic yet procedurally complex character of software based practical tasks. A robust sense of self efficacy motivates students to mobilize their full academic potential toward task completion, thereby optimizing the quality of learning outcomes. Consistent with this interpretation, Hafid et al. (2024) characterize self efficacy as an optimistic disposition that impels individuals to engage with novel challenges in the pursuit of personal capability development and goal attainment. Conversely, students characterized by low self efficacy demonstrate a greater propensity to disengage when confronted with academic difficulties, a behavioral tendency that is subsequently reflected in deteriorated learning achievement (Cahyono, 2021).

The present findings are consistent with those of Purba et al. (2023), who documented a significant effect of self efficacy on mathematics learning achievement among undergraduates at Universitas Asahan, with self efficacy accounting for 22.2% of the variance in academic performance. This conclusion receives additional corroboration from Arista (2024), who identified a positive and statistically significant contribution of self efficacy to the academic achievement of electrical engineering students at Universitas Panca Marga Probolinggo, with an explanatory proportion reaching 60.2%. In convergence with this body of prior literature, the present investigation affirms that self efficacy constitutes a consequential determinant of students' academic success. This conclusion aligns

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with the theoretical position advanced by Mufidah et al. (2022), who posit that self-efficacy engenders behavioral initiative, sustained effort, and perseverance across challenging task conditions.

The Influence of Digital Literacy and Self-Efficacy on Learning Outcomes

Simultaneous regression analysis confirms a positive and statistically significant joint effect of digital literacy and self efficacy on Accounting Computer learning outcomes among the 2023 cohort of Economics Education undergraduates at Universitas Negeri Gorontalo, as evidenced by an F-statistic of 48.561 exceeding the critical F-table value of 3.20. This result substantiates that both constructs make substantive and complementary contributions to the enhancement of learning achievement in the Accounting Computer course. Within the context of software based accounting instruction, digital literacy proficiency is indispensable for enabling students to access online information resources, navigate accounting application interfaces, and leverage digital learning materials effectively. Concurrently, self efficacy reinforces students' confidence and volitional persistence in completing the full range of assigned learning tasks. Taken together, these twin constructs create the enabling conditions for a more productive and optimized learning process, thereby collectively advancing students' attainment in Accounting Computer coursework.

These findings are further corroborated by the empirical evidence presented by Abdulloh and Arif (2025) in their investigation of computer laboratory facilities, computer anxiety, digital literacy, and computer self efficacy as predictors of spreadsheet learning outcomes among Grade X students at SMK Negeri 6 Surabaya. Their statistical analysis demonstrated a significant simultaneous contribution of all four predictor variables to student learning outcomes, yielding a probability value of 0.000 and an F-statistic of 36.302 exceeding the critical table value. Analogous findings were reported by Putri and Hakim (2025), whose study examined the relationships among self efficacy, digital literacy, and family support as predictors of foundational accounting competence, mediated by learning autonomy. Their results confirmed the existence of a simultaneous and significant influence of both self-efficacy and digital literacy on learning outcome improvement.

As reported in Table 8, the coefficient of determination (R-square) of 0.683 indicates that digital literacy and self-efficacy jointly account for 68.3% of the variance in students' Accounting Computer learning outcomes. This substantial explanatory proportion reflects the centrality of both constructs as core competency requirements in technology-mediated instructional environments such as the Accounting Computer course. Consistent with this interpretation, Ibrahim and Aldawsari (2023) demonstrate that students' confidence in their digital capabilities exerts a measurable influence on their capacity to complete digitally oriented learning activities, with direct implications for academic achievement. This position is similarly advanced by A. D. Ramadhani and Habibi (2024), who contend that the purposeful integration of digital technology into

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instructional practice necessitates that students possess an adequate level of self efficacy as a prerequisite condition for effective technology enhanced learning.

The principal contribution of the present study resides in its systematic examination of two constructs central to twenty first century learning competencies namely, digital literacy and self efficacy within the specific instructional context of Accounting Computer education. Furthermore, this investigation provides objective empirical evidence regarding the determinants of technology based academic achievement, with particular relevance to the institutional context of the Economics Education Study Programme at Universitas Negeri Gorontalo. Notwithstanding these contributions, the study is subject to several delimitations. The sample is confined to the 2023 Accounting Concentration cohort within the Economics Education Programme, thereby constraining the generalizability of the findings to broader populations. Additionally, the relatively modest sample size and the restriction of the independent variable set to digital literacy and self efficacy leave open the possibility that additional omitted variables exert meaningful influence on learning outcomes beyond those captured by the present model.

The findings of this investigation indicate that the optimization of academic achievement in the Accounting Computer course necessitates an integrated pedagogical approach that simultaneously addresses the cultivation of students' digital literacy competencies and the reinforcement of their academic self efficacy. These empirical insights may serve as a practical evidential foundation for instructors in designing instructional strategies that encourage effective digital technology utilization while concurrently fostering students' confidence in their capacity to fulfill academic task requirements. From a scholarly perspective, this study enriches the accumulating empirical record pertaining to the role of digital and psychological factors in supporting student success within technology mediated instructional environments.

CONCLUSIONS AND SUGGESTIONS

The empirical analysis and interpretive discussion presented in this investigation collectively yield the conclusion that digital literacy and self efficacy exert a positive and statistically significant influence on Accounting Computer learning outcomes among the 2023 cohort of Economics Education undergraduates at Universitas Negeri Gorontalo, both in their individual partial capacities and in their joint simultaneous effect. Partial hypothesis testing confirms that digital literacy constitutes a positive and statistically significant predictor of students' learning achievement, such that progressive improvements in digital literacy proficiency correspond systematically with enhanced academic attainment. An analogous pattern is observed with respect to self efficacy, wherein students' belief in their own academic competence emerges as a consequential determinant of learning process effectiveness. Cumulatively, digital literacy and self-efficacy jointly exert a positive and statistically significant contribution to the attainment of Accounting Computer learning outcomes, underscoring the

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complementary and mutually reinforcing nature of these two constructs within technology mediated instructional contexts.

In light of the delimitations identified in the present study, several directions are proposed for future scholarly inquiry. Subsequent investigations are encouraged to employ larger and more demographically diverse sample sizes to strengthen the representativeness and statistical power of the empirical evidence. Furthermore, future research is advised to extend the scope of independent variables under examination to encompass additional constructs with theoretical relevance to learning outcome prediction, including, but not limited to, learning interest, learning motivation, digital learning readiness, learning autonomy, instructional facility adequacy, pedagogical method variation, and the broader learning environment. Such an expanded analytical framework would enhance the explanatory comprehensiveness of future models and contribute more substantively to the cumulative knowledge base in accounting education research.

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