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Sustainability Model of Accurate Accounting Software Implementation for Outcome-Based Education in Higher Education

Sri Hartati Sidauruk[1*], Muhammad Saleh Rizkian[2], Devi Purnama Sari [3]
[1,2,3] Satya Terra Bhinneka University, Indonesia,
[1]srihartatisdrk@satyaterrabhinneka.ac.id , [2]saleh@satyaterrabhinneka.ac.id , [3]devipurnama@satyaterrabhinneka.ac.id

***Corresponding Author**

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ABSTRACT

The implementation of Outcome-Based Education (OBE) in higher education requires a learning process oriented towards achieving graduate competencies, including mastery of digital accounting skills. Accurate Accounting System software is one of the accounting applications widely used in industrial practice, and its potential for integration into OBE-based learning is significant. This study aims to analyze the factors that influence the sustainability of Accurate implementation and develop a conceptual model for the software's continued use in supporting OBE implementation. This study uses a quantitative approach with a survey method by distributing questionnaires to 100 respondents consisting of students, lecturers, and educational staff who use Accurate. The variables analyzed include the Technology Readiness Index (TRI), the Technology Acceptance Model (TAM), the Unified Theory of Acceptance and Use of Technology (UTAUT), and the Sustainability of Implementation Model. Data were analyzed using SPSS through validity and reliability tests, as well as multiple linear regression. The results showed that optimism and innovation had a significant positive effect on performance expectancy ($\beta = 0.45$, $p < 0.01$) and effort expectancy ($\beta = 0.38$, $p < 0.05$). Conversely, discomfort and insecurity had a negative effect on effort expectancy ($\beta = -0.33$, $p < 0.05$) and behavioral intention ($\beta = -0.29$, $p < 0.05$). This indicates that technological readiness (TRI) has an indirect effect on implementation sustainability through the UTAUT variable. This study strengthens the view that psychological readiness of technology users is an important prerequisite for educational technology adoption.

INTRODUCTION

The development of digital technology The development of digital technology has brought fundamental changes in the world of higher education, especially in the field of accounting, which now demands mastery of technology-based accounting information systems . The integration of various digital devices into the curriculum makes accounting education more interactive and practical, in line with the needs of the modern professional world . Universities as institutions producing professional workers need to adapt to the digital era through the implementation of *Outcome-Based Education (OBE)-based learning* , which emphasizes the achievement *of measurable learning outcomes and is relevant to industry needs* (Kementerian Pendidikan, 2023). In the context of accounting education, the use of *Accurate Accounting System software* is a significant form of digital transformation. This software is widely used in industry and education to create a practical, integrated, and data-driven learning experience. (Hariyani et al., 2023) . Through the integration of accounting software into the OBE curriculum, students are expected to achieve digital and analytical competencies that align with the demands of the workforce (Muzakir, 2023) . However, several studies have shown that the implementation of *Accurate software* in higher education is often unsustainable. Contributing factors include limited licensing, lack of lecturer training, weak managerial support, and the absence of institutional policies guaranteeing the software's continued use. (Novida, 2025) This creates a gap between the implementation of digital learning and the expected learning outcomes. (Putriyani & Sugiharto, 2024) . Theoretically, the concept of sustainable information system implementation illustrates an institution's commitment to achieving a sustainable future . In the context of higher education, the sustainability of accounting software implementation is influenced by infrastructure readiness, lecturer competence, university policies, and relevance to industry needs . (Hartati & Nahda, 2025) Previous research has focused more on the effectiveness of using accounting software in improving learning outcomes. (Aminuddin et al., 2021) However, sustainability is key to ensuring that information technology investments truly support long-term student competency improvement. (Ministry of Education, Culture, 2023) The purpose of this research is to develop a sustainable implementation model for Accurate Accounting System software in the implementation of OBE in higher education. This model is expected to serve as a strategic reference for accounting study program managers and higher education institutions to strengthen the integration of technology into the curriculum in a sustainable manner, in line with the policy direction of Independent Learning–Independent Campus (MBKM) and the digital transformation of

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higher education.

LITERATURE REVIEW

Accurate Accounting System Software in Higher Education

Accurate Accounting System software is widely used in Indonesia and provides features for transaction recording, general ledger, inventory, and automated financial reporting. In the context of higher education, accounting software plays a crucial role in enhancing students' technical competency through hands-on, *industry -relevant learning* . (Rahmawati et al., 2024) Integrating Accurate into the accounting curriculum allows students to comprehensively understand the digital accounting cycle, improve accuracy, and enhance analytical skills needed in the digital age. The use of accounting software has been shown to improve learning efficiency and provide practical experience that mimics real-world workplace conditions (Sinaga et al., 2025). Therefore, the implementation of Accurate in higher education is crucial in preparing graduates who are competitive and adaptable to developments in modern accounting technology.

Sustainability of Information System Implementation

Sustainability of information system implementation refers to the ability of an institution to maintain consistent use of technology over the long term. (Park et al., 2022) The information systems sustainability model emphasizes the importance of organizational support, technological readiness, system quality, and user competency as determining factors for implementation sustainability. In the context of higher education, accurate implementation sustainability includes integration into the curriculum, training availability, institutional commitment, and digital infrastructure readiness. Implementation sustainability is also influenced by perceptions of ease of use, usefulness, and user satisfaction, requiring empirical analysis to produce an accurate and applicable model.

Ease of use and acceptance of technology (technology acceptance model – TAM)

The Technology Acceptance Model (TAM) states that the acceptance of a technology is influenced by two main constructs: perceived usefulness and perceived ease of use. **(** Park et al., 2022) . The easier a system is to use, the more likely users will accept and utilize it effectively. In the context of Accurate, ease of use significantly influences student motivation in carrying out digital accounting tasks. A simple interface, clear navigation, and transaction automation features make this software easy for students to understand and increase their interest in continuing to use it (Nilvia & Wijayanti, 2024) . This ease of use is also a determinant of the sustainability of information system implementation in educational institutions (Raihan, 2025) .

User Satisfaction as a Factor of System Sustainability

User satisfaction is a key component in assessing the success of an information system. A study by Bervell et al., 2024 found that ease of use of the system, information display, and system performance significantly predicted user satisfaction levels. (Bervell et al., 2024) High levels of satisfaction will increase the intensity of technology use and contribute to the long-term sustainability of implementation . Students who are satisfied with Accurate—whether in terms of its benefits, feature quality, or ease of use—tend to be more motivated to use it for various academic tasks. User satisfaction can also be the basis for institutional decisions to pursue long-term implementation in the OBE curriculum.

Digital Competence of Accounting Students

Digital competence encompasses the ability to use technological devices to acquire, manage, and process information effectively in academic and professional contexts (Libraeni & Desmayani, 2024) . Using Accurate improves students' skills in:

a. Digital transaction processing,
b. Automatic preparation of financial reports,
c. Use of accounting software, and
d. Adaptation to industry 4.0 technology.

Research shows that the use of accounting software can improve students' digital competence and work readiness. (Darren & Maryadi, 2025) **.** Therefore, the continuous implementation of Accurate makes a direct contribution to improving the quality of graduates in higher education. (Risal et al., 2025)

Outcome-Based Education (OBE) and Accurate Software Integration

Outcome-Based Education (OBE) is a learning approach that focuses on learning outcomes. OBE emphasizes that the entire learning process should lead to the achievement of Graduate Learning Outcomes (CPL). Therefore, the use of technology such as Accurate must demonstrate a tangible contribution to student competency. Accurate's integration into accounting learning supports the achievement of:

- CPL Knowledge **:** Understanding the digital accounting cycle and accounting information systems.

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- CPL General Skills **:** Operating digital accounting software.
- CPL Special Skills **:** Preparing financial reports using accounting software.
- CPL attitude **:** forming professional and responsible work habits.

Previous research has shown that the integration of accounting software in OBE supports significant improvements in learning outcomes (Yulaini et al., 2025) so that the sustainability of its implementation is important for the university.

METHOD

This research uses a quantitative approach with an explanatory type. This approach was chosen to explain the relationship between variables that influence the sustainability of the implementation of *Accurate Accounting System Software* in supporting the implementation of Outcome-Based Education (OBE) in higher education. In addition, this study is also descriptive , namely describing the level of Accurate implementation, the level of OBE readiness, as well as the driving and inhibiting factors of system sustainability. This study was conducted in the Accounting/Management Study Program at a university that has implemented Accurate Accounting System Software. as part of practice-based learning or accounting laboratory, namely Satya Terra Bhinneka University.

Population and Sample

The population in this study was students who use Accurate software in their learning, lecturers who teach accounting software-based courses, and accounting laboratory managers. The sampling technique used was *purposive sampling.* , with the criteria of students who have used Accurate for at least one semester, lecturers who teach accounting system practice courses, and laboratory managers/technicians involved in software implementation. The number of student samples can be determined using the Slovin formula (Wahjoedi et al., 2022)

Types and Collection Techniques

This study used primary and secondary data. Primary data were obtained through a questionnaire distributed online using Google Forms to students in the 2023-2025 intake of the Digital Business Study Program and Digital Accounting supervisors. The questionnaire was designed to measure each variable. The questionnaire used a Likert scale, with a 1–5 Likert scale: 1 = strongly disagree, 2 = disagree, 3 = neutral, 4 = agree, 5 = strongly agree.

Operational Definition

Table 1. Operational Definition

NO	Variables	Definition	Indicator
1	Technology Readiness Index (TRI) X1	The integration *of Technology Readiness* with the technology acceptance model shows that technology readiness is determined by optimism and ease of use, which influence the overall adoption of technology in a learning or organizational context. (Khan et al., 2024)	Optimism Dimension (Readiness & Trust in Technology) Innovation Dimension (Openness to Innovation) Dimensions of Discomfort Dimensions of Insecurity
2	Technology Acceptance Model (TAM) X2	The Technology Acceptance Model (TAM) explains that the perception of usefulness and ease of use of the system influences the user's intention to use digital learning technology (Oktaria et al., 2024).	Perceived Usefulness Dimension Perceived Ease of Use Dimension
3	Integrated Theory of Technology Acceptance and Use (UTAUT) X3	UTAUT states that expectation performance , expectations effort , influence social , and conditions that facilitate in a way significant influence intention behavior users in use technology like device soft accountancy in learning (Kadek Diah Listiyani Putri & I Gusti Ayu Nyoman Budiasih, 2023)	Performance Expectation Dimensions Effort Expectancy Dimension (Ease of Use Expectancy) Dimensions of Social Influence Dimensions of Supporting Conditions
4	Sustainability Model (Sustainability Implementation) Y	*Sustainability of implementation* refers to the extent to which the use of Accurate Accounting Software (AAS) can be maintained in the long term through institutional support, educational policies, and effective integration with the learning process. Sustainable implementation of information systems requires organizational support, responsive policies,	Continuity Dimension (Continuity of Use) Dimensions of Institutional Support Integration with OBE (Integration with Outcome Based Education) Dimension

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and institutional adaptation to ensure continued use and long-term benefits for educational institutions (Kadek Diah Listiyani Putri & I Gusti Ayu Nyoman Budiasih, 2023).

RESULTS

The data analysis process used SPSS version 26 statistical software. The questionnaire data results met the criteria in the research sample. The analysis in this study included descriptive analysis, validity tests, reliability, normality, multicollinearity, heteroscedasticity, coefficient of determination, and regression analysis.

Descriptive Analysis Test

The descriptive analysis method is a method used to describe the characteristics of respondents and is used to calculate the minimum, maximum, standard deviation and average values for each variable.

Table 2. Descriptive Analysis Results

Descriptive Statistics					
	N	**Minimum**	**Maximum**	**Means**	**Standard Deviation**
TRI	100	29	60	43.24	5,710
TAM	100	6	30	23.11	4,725
UTAUT	100	10	50	40.04	7,256
Sustainability	100	7	35	28.93	5,456

Source: Research, 2025

In table 2, it can be seen that this study involving 100 respondents has been appropriate and meets the research criteria. For variable X1 (TRI) the minimum value recorded is 29, the maximum value is 60 and the average value is 43.24 with a standard value or data variation of 5.710. Variable X2 (TAM) the minimum value recorded is 6, the maximum value is 30 and the average value is 23.11 with a standard value or data variation of 4.725. Variable X3 (UTAUT) the minimum value recorded is 10, the maximum value is 50 and the average value is 28.93 with a standard value or data variation of 5.456 while Variable Y (Sustainability) shows a minimum value of 7, a maximum value of 35, an average value of 28.93 and a standard value or data variation of 5.456.

Validity Test

Validity testing is used to measure the accuracy of a questionnaire item in measuring what it is supposed to measure. According to Rindiasari et al. (2021), questionnaire validity can be measured by comparing the calculated r value and the table r value. If the calculated r value is greater than the table r value (0.05), the questionnaire is considered valid.

Table 3. Validity Test

Question	r table	number r	Information	Question	r table	number r	Information
P01	0.195	0.806	Valid	**Page 19**	0.195	0.775	Valid
P02	0.195	0.763	Valid	**Page 20**	0.195	0.802	Valid
P03	0.195	0.791	Valid	**Page 21**	0.195	0.798	Valid
P04	0.195	0.698	Valid	**Page 22**	0.195	0.727	Valid
P05	0.195	0.530	Valid	**Page 23**	0.195	0.745	Valid
P06	0.195	0.696	Valid	**Page 24**	0.195	0.698	Valid
P07	0.195	0.253	Valid	**Page 25**	0.195	0.750	Valid
P08	0.195	0.345	Valid	**Page 26**	0.195	0.773	Valid
P09	0.195	0.299	Valid	**Page 27**	0.195	0.639	Valid
Page 10	0.195	0.273	Valid	**Page 28**	0.195	0.665	Valid
Page 11	0.195	0.274	Valid	**Page 29**	0.195	0.773	Valid
Page 12	0.195	0.390	Valid	**P30**	0.195	0.809	Valid
Page 13	0.195	0.704	Valid	**Page 31**	0.195	0.813	Valid
Page 14	0.195	0.817	Valid	**Page 32**	0.195	0.777	Valid
Page 15	0.195	0.770	Valid	**Page 33**	0.195	0.791	Valid
Page 16	0.195	0.731	Valid	**Page 34**	0.195	0.746	Valid
Page 17	0.195	0.721	Valid	**Page 35**	0.195	0.825	Valid
Page 18	0.195	0.615	Valid				

Source: Research, 2025

Based on table 3, it can be concluded that overall the question items for each item variable indicator have a calculated r value that is greater than the table r value, so it can be concluded that all items are valid.

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Reliability Test

In this study, reliability testing was conducted using Cronbach's Alpha. According to Putri (in Dewi & Sudaryanto, 2020), if a variable shows a Cronbach's Alpha value > 0.60, it can be concluded that the variable is reliable or consistent in measuring something.

Table 4. Reliability Test Results

Reliability Statistics	
Cronbach's alpha	The amount of goods
0.862	4

Source: Research, 2025

Based on the reliability criteria table and the requirement that the Cronbach's Alpha value on the questionnaire must be >0.60, it can be concluded that the questionnaire's reliability value of 0.862 > 0.60 indicates that all variable items have met the reliability value. Thus, it can be concluded that all variable items used are sufficient for measurement and can be considered reliable.

Normality Test

According to (Kadek Diah Listiyani Putri & I Gusti Ayu Nyoman Budiasih, 2023) The normality test aims to show and determine whether data is normally distributed or not. The method for testing normality is the Kolmogorov-Smirnov (KS) test. Decision-making is based on the significance value (p-value). If the p-value obtained from the test is greater than the significance level (0.05), then the data is considered normally distributed. Conversely, if the p-value is less than 0.05, then the data is considered non-normally distributed.

Table 5. Normality Test Results

One-Sample Kolmogorov-Smirnov Test					
		TRI	**TAM**	**UTAUT**	**Sustainability**
N		100	100	100	100
Normal Parameters [a,b]	Means	43.24	23.11	40.04	28.93
	Standard Deviation	5,710	4,725	7,256	5,456
The Most Extreme Difference	Absolute	0.067	0.085	.113	0.133
	Positive	0.067	0.072	0.085	0.133
	Negative	-0.062	-0.085	-.113	-.132
Test Statistics		0.067	0.085	.113	0.133
Asymptomatic . Sig. (2-tailed)		.200 [c,d]	0.071 [c]	0.053 [c]	0.051 [c]

a. The test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is the lower limit of true significance.

Source: Research, 2025

Based on the Kolmogorov-Smirnov test in Table 7, Asymp.Sig. (2-tailed) or p-value is TRI = 0.200, TAM = 0.71, UTAUT = 0.53 and Sustainability = 0.51 which means it is greater than the significance level of 0.05. So the data can be considered normally distributed.

Multicollinearity Test

According to (Kadek Diah Listiyani Putri & I Gusti Ayu Nyoman Budiasih, 2023) The purpose of the multicollinearity test is to determine whether the regression model shows a high correlation between the independent variables. Multicollinearity in regression is detected through the tolerance value and Variance Inflation Factor (VIF). If the variable tolerance value is >0.1 or if the Variance Inflation Factor (VIF) value for all variables is <10, the regression model is declared free of multicollinearity.

Table 6. Multicollinearity Test Results

Coefficient [a]			
Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	TRI	0.799	1,252
	TAM	0.281	3,556
	UTAUT	0.296	3,381

a. Dependent Variable: Sustainability

Source: Research, 2025

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Based on the statistical collinearity analysis in Table 6, it can be seen that the investment knowledge variable has a TRI tolerance value of 0.799 and a VIF value of 1.252, the investment motivation variable has a tolerance value of 0.281 with a VIF of 3.556, and the risk perception variable has a tolerance value of 0.296 and a VIF value of 3.381. This shows that all research variables have a tolerance value > 0.1 and a Variance Inflation Factor (VIF) value < 10, so it is concluded that there is no multicollinearity.

Heteroscedasticity Test

The heteroscedasticity test in this study aims to examine whether the regression model contains unequal residual variance between the observed data and the predicted values of an observation. According to (Kadek Diah Listiyani Putri & I Gusti Ayu Nyoman Budiasih, 2023) Heteroscedasticity can be observed through a scatterplot. If the points on the graph form a pattern, this indicates the presence of heteroscedasticity. Conversely, if the points are scattered or random above or below the Y-axis at a value of zero (0), heteroscedasticity does not occur.

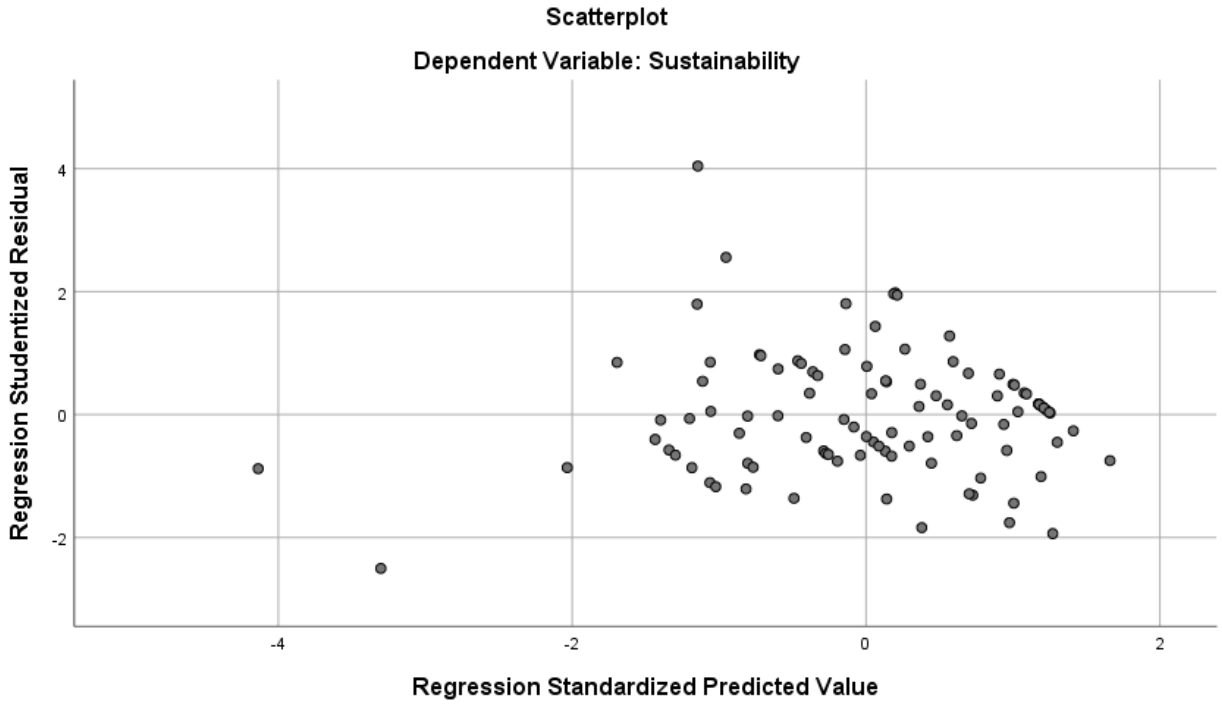

Figure 1. Heteroscedasticity Test (Scatter Diagram)

Based on the graphic results, it was found that the distribution of points in the scatterplot test was spread randomly, both above and below the Y axis at a value of zero (0) and did not form a particular pattern, so there was no heteroscedasticity in this study.

Coefficient of Determination Test

The coefficient of determination test is used to assess the extent to which a model can describe or explain dependent variation. According to (Kadek Diah Listiyani Putri & I Gusti Ayu Nyoman Budiasih, 2023) The coefficient value of determination is in the range of 0 to 1, if the R Square is small, it shows that the independent variable has limitations in explaining the dependent variable .

Table 7. Coefficient of Determination Test

[b] Summary				
Model	R	R Square	Adjusted R Squared	Standard Error of Estimate
1	0.878 [a]	0.772	0.764	2,648

a. Predictors: (Constant), UTAUT, TRI, TAM
b. Dependent Variable: Sustainability

Based on the results of the test analysis in Table 7, it can be seen that the Adjusted R square value in this study is 0.764, meaning that the TRI, TAM, and UTAUT variables can explain 76.4% of the variation in sustainability and the remaining 23.6% can be explained by other variables.

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Multiple Linear Analysis Test

According to (Kadek Diah Listiyani Putri & I Gusti Ayu Nyoman Budiasih, 2023) Multiple linear analysis is used to calculate the magnitude of the influence and functional relationship between dependent and independent variables.

Table 8. Multiple Linear Analysis Results

Model		Coefficient [a] Unstandardized Coefficients B	Standard Error	Standardized Coefficient Beta	T	Signature.
1	(Constant)	.201	2,172		0.093	0.926
	TRI	0.090	0.052	0.094	1,725	0.088
	TAM	0.148	0.106	0.128	1,395	0.166
	UTAUT	0.545	0.067	0.725	8,080	0,000

a. Dependent Variable: Sustainability

Source: Research, 2025

The results of the analysis in table 10, obtained the results of the multiple linear regression equation:

$$u= 0.201 + 0.090\ X1 + 0.148\ X2 + 0.545\ X3 + e$$

1. The constant value produces a value of 0.201, which means that when the independent variable (X) has a value of 0, the dependent variable (Y) will have a value of 0.201.
2. The test coefficient for the TRI variable (X1) has a positive value, namely 0.090, which means that if there is an increase in the X1 variable, it will be followed by an increase in the Y variable.
3. The test coefficient of the TAM variable (X2) has a positive value, namely 0.148, which means that if there is an increase in the X2 variable, it will be followed by an increase in the Y variable.
4. The test coefficient of the variable (X3) has a positive value, namely 0.148, which means that if there is an increase in the variable X2, it will be followed by an increase in the variable Y.

Hypothesis Test (T-Test)

Hypothesis testing aims to test each hypothesis and determine the significant influence of the independent variable on the dependent variable. According to (Kadek Diah Listiyani Putri & I Gusti Ayu Nyoman Budiasih, 2023) Hypothesis testing can be done by comparing the calculated t value and the significance level. The significance level used in the partial significance test (t) is: If the p value < 0.05, then H0 is rejected, which means the independent variable has a significant influence on the dependent variable. Conversely, if the p value > 0.05, then H0 is accepted, which means the independent variable has no influence.

1. The Technology Readiness Index (TRI) has a positive influence on the sustainability of Accurate Software implementation. Based on the results of the hypothesis testing in Table 8, it can be seen that investment knowledge has a calculated t value of 1.726 < t table 1.9849, with a significance value of less than 0.088 > 0.05.
2. The Technology Acceptance Model (TAM) has a positive influence on the sustainability of Accurate Software implementation. Based on the results of the hypothesis testing in Table 8, it can be seen that investment knowledge has a calculated t value of 1.385 < t table of 1.9849, with a significance value of less than 0.166 > 0.05.
3. The Unified Theory of Acceptance and Use of Technology (UTAUT) has a positive influence on the sustainability of Accurate Software implementation. Based on the results of the hypothesis testing in table 8, it can be seen that investment knowledge has a calculated t value of 8.080 > t table 1.9849, with a significance value of less than 0.000 < 0.05.

DISCUSSION

The Influence of Technology Readiness Index (TRI) on **Sustainability Model (Sustainability of Implementation)**

The results of the hypothesis testing indicate that the Technology Readiness Index (TRI) does not have a significant influence on the Sustainability Model (Sustainability of Implementation) . This is indicated by the regression coefficient value β = 0.090 **.** t count = 1.725 < t table 1.9849 **,** and significance value 0.088 > 0.05. Thus, hypothesis H1 which states that TRI has positive influence on the sustainability of Accurate Software implementation is rejected. These findings indicate that although respondents have a relatively good level of technological readiness, this readiness is not strong enough to directly guarantee the sustainability of Accurate Software implementation in the context of Outcome-Based Education (OBE)-based learning. Technological readiness, measured through the dimensions of

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optimism, innovation, discomfort, and insecurity, plays more of an initial supporting factor, but does not automatically encourage continued use of the system. These results indicate that in the context of higher education, individual readiness for technology is not always directly proportional to the sustainability of system use , especially when such sustainability is highly dependent on institutional and environmental factors. In other words, even though users are psychologically ready, without strong policy support, facilities, and curriculum integration, the use of Accurate Software is likely to be inconsistent.

The Influence of Technology Acceptance Model (TAM) on Sustainability Model (Sustainability of Implementation).

The results of the study indicate that the Technology Acceptance Model (TAM) does not have a significant influence on the Sustainability Model (Sustainability of Implementation) . This is indicated by the regression coefficient value β = 0.148 , the calculated t value = 1.395 < t table 1.9849 **,** and the significance value 0.166 > 0.05. By Therefore, the hypothesis H2 which states that TAM has a positive influence on the sustainability of Accurate Software implementation is rejected. These findings indicate that perceived usefulness *and* perceived ease *of use* are not key determinants in ensuring the sustainability of Accurate Software implementation. Although users find the software useful and relatively easy to use, these perceptions are not sufficient to encourage continued long-term use. This can be explained by the characteristics of Accurate Software's implementation in higher education, which is still instructional and curricular in nature , so that users use the system more for academic reasons than for internal motivation based on perceived usefulness and ease of use. Thus, acceptance of technology at the individual level has not automatically transformed into a long-term commitment to use it without structural support and institutional policies.

The Influence of the Integrated Theory of Technology Acceptance and Use (UTAUT) on **the Sustainability Model (Sustainability of Implementation).**

In contrast to TRI and TAM, the results of the study indicate that the Integrated Theory of Technology Acceptance and Use (UTAUT) has a positive and significant influence on the Sustainability Model (Sustainability of Implementation **).** This is evidenced by the regression coefficient value β = 0.545 **.** t count = 8.080 > t table 1.9849 **,** and significance value 0.000 < 0.05 **.** Thus, hypothesis H3 is accepted. These findings indicate that the factors in UTAUT—including *performance expectancy , effort expectancy , social influence ,* and *enabling conditions* —have a dominant role in determining the sustainability of Accurate Software implementation. The perception that the software is capable of improving learning performance, supported by adequate institutional facilities and policies, is a key factor that encourages continued use of the system.

These results confirm that the sustainability of educational technology implementation is not only determined by individual readiness and acceptance **,** but is greatly influenced by Organizational environmental support and enabling conditions . In the context of OBE, the existence of institutional policies, integration into the curriculum, and technical and social support are key factors in sustaining the long-term use of Accurate Software.

CONCLUSION

This study analyzes the factors influencing the sustainability *of the Accurate Accounting System software implementation* in supporting the implementation of *Outcome-Based Education (OBE)* in higher education. The test results indicate that the Unified Theory of Acceptance and Use of Technology (UTAUT **)** has a positive and significant influence on the sustainability of the Accurate Software implementation. This finding indicates that performance expectations, ease of use, social influence, and institutional support conditions are the main factors that encourage the continued use of the software. In contrast, the Technology Readiness Index (TRI) and the Technology Acceptance Model (TAM) do not show a significant influence on the sustainability of the implementation. This indicates that the readiness and acceptance of technology by individuals are unable to guarantee the sustainability of the system's use without strong organizational support and institutional policies. Thus, the sustainability of the Accurate Software implementation in the context of OBE is determined more by environmental factors and institutional support than by individual user factors.

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