



Reading the Digital Footprint of Indonesian Accounting: A Literature Study on the Adoption of ABSS Accounting

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ABSTRACT

This study aims to systematically examine the use of the ABSS Accounting application in Indonesia within the context of vocational learning and accounting practices in the MSME sector. The study was conducted using a systematic literature review (SLR) method on 15 selected articles obtained from Google Scholar and Garuda, with publications spanning 2022–2024. The analysis results show that ABSS Accounting makes a significant contribution to both the educational and business worlds. In vocational learning, the use of ABSS has been proven to improve students' understanding of accounting concepts, technical skills, and work readiness in the digital era. Meanwhile, in MSME practice, this application simplifies transaction recording, accelerates the process of preparing financial reports, and improves the efficiency and accuracy of financial data. Two key findings based on the Technology Acceptance Model (TAM) framework are high perceived ease of use and usefulness, both of which are key drivers of technology acceptance. However, successful implementation is still influenced by external factors such as training, organizational support, and technological infrastructure. The results of this study emphasize the importance of integrating training and mentoring in expanding the adoption of ABSS Accounting effectively and sustainably in Indonesia.

INTRODUCTION

Technological developments are rapid, particularly with the advent of the industrial revolution, which has now entered the 5.0 era, where the integration between humans and technology is becoming increasingly close. This change has had a significant impact on various sectors, including accounting, which was previously manual or traditional and is now transforming into digital accounting (Pradipa et al., 2024). This transformation not only changes the way financial recording and reporting is carried out but also demands a paradigm shift in the way accountants and accounting educators work. With technological developments, business process efficiency can be improved through systems that accelerate workflows, minimize human error, enable integrated and cloud-based data storage, and support inter-divisional collaboration within a single digital ecosystem (Mulyadi & Herfina, 2023). Furthermore, digital accounting technology also opens up new opportunities for real-time financial monitoring, data analysis, and information-based decision-making, previously difficult to achieve through conventional systems.

One of the most widely used accounting applications in Indonesia is ABSS Accounting, an update of MYOB Accounting (Mind Your Own Business). This latest version of MYOB Accounting was developed to adapt to the needs of modern businesses and the increasingly rapid development of information technology (Setyoningrum & Fitri, 2023). This application is designed to be more responsive to user needs, both in the vocational education sector, MSMEs, and service and trading companies. ABSS Accounting has several advantages, including a user-friendly interface, comprehensive financial reporting features, and the availability of a trial version that allows users to adapt before using it fully (Pradipa et al., 2024). Furthermore, ABSS Accounting's ability to integrate with other systems such as inventory, payroll, and banking modules makes it a popular choice among small and medium-sized businesses. In the context of vocational education, this application is also widely used as a learning medium for computer accounting practices, as it can simulate the real accounting cycle in a simple yet effective manner.

The theory underlying this research is the Technology Acceptance Model (TAM). This theory was proposed by Davis (1986), which explains the mechanisms by which users accept and use new technology (Pradipa et al., 2024). This model emphasizes two main factors that influence a person's attitude and intention to use technology: perceived usefulness and perceived ease of use (Prakarsa et al., 2023). Perceived usefulness describes the extent to which a person believes that using a particular system can improve their job performance, while perceived ease of use indicates the level of perceived ease of use when using the system. In the context of the ABSS Accounting application, these two factors are important because they will determine whether users find the application truly helpful and easy to operate.

However, to date, there have been few systematic literature reviews that comprehensively map the results of research on the use of ABSS Accounting in Indonesia based on the Technology Acceptance Model (TAM) framework. Most previous studies have been single-case studies, limited to specific MSMEs or

educational institutions, and have not provided a comprehensive picture of the acceptance patterns of this accounting technology at the national level. Based on these conditions, this study aims to review and synthesize the results of previous studies on the use of ABSS Accounting applications in Indonesia using the Technology Acceptance Model (TAM) theory as an analytical framework.

Thus, the main objective of this study is to identify how previous research results describe user acceptance of ABSS Accounting based on two main constructs of the Technology Acceptance Model (TAM): perceived usefulness and perceived ease of use. This study also aims to examine the extent to which the ABSS Accounting application impacts work efficiency, the effectiveness of vocational learning, and the implementation of digital accounting systems in MSMEs. The results of this review are expected to serve as a basis for further research and provide input for educational institutions and business actors in improving accounting technology literacy and readiness to face the era of financial digitalization.

LITERATURE REVIEW

The digital transformation of accounting in Indonesia has shown rapid progress through the adoption of modern financial applications such as ABSS Accounting, which is now widely implemented in the MSME, vocational education, and banking sectors. Several recent studies have revealed that the increasing use of these applications is driven not only by the need for efficiency and accuracy in financial recording but also by a shift in the business paradigm towards technology-based information systems. Within the Technology Acceptance Model (TAM) framework introduced by Davis (1986), technology acceptance is explained through two main constructs: perceived usefulness and perceived ease of use. Perceived usefulness reflects users' belief that technology will improve productivity and work quality, while perceived ease of use describes the perception of the system's ease of use (Prakarsa et al., 2023). In the context of vocational accounting and MSMEs, the usefulness of ABSS Accounting is reflected in the efficiency of transaction recording time, the accuracy of financial report preparation, and support for managerial decision-making. Ease of use, meanwhile, relates to an intuitive interface, clear operational guidance, and compatibility with local business needs.

Furthermore, factors driving ABSS Accounting adoption in Indonesia include digital financial literacy, the relevance of the vocational curriculum to industry practices, support for small business digitalization policies, and the availability of structured technical training (Mediaty et al., 2025)). In MSMEs, good digital literacy and positive perceptions of the application's usefulness and ease of use significantly strengthen adoption intentions. However, research also shows that ease of use does not always directly impact perceived usefulness, indicating the need for ongoing training and outreach interventions to improve implementation effectiveness (Mediaty et al., 2025; Komalasari et al., 2023). In the context of startups and enterprises, the application's strategic value factors, such as the ability to generate real-time reports and automated financial analysis, are additional drivers that increase trust in the system (Wicaksono et al., 2023;

Yaputri & Widuri, 2024). In the banking sector, successful adoption is determined more by human resource readiness and organizational support than by technological factors alone, with a primary focus on data security and system reliability (Farishi & Lauw, 2025). Overall, literature studies confirm that the adoption of ABSS Accounting contributes to digital financial inclusion, increased MSME competitiveness, and strengthened vocational student competencies, making it a crucial part of Indonesia's digital accounting transformation (Mediaty et al., 2025; Wicaksono et al., 2023; Yaputri & Widuri, 2024).

METHODOLOGY

This study uses a systematic literature review approach to examine various research findings on the use of ABSS Accounting applications in Indonesia. This approach was chosen due to the limited number of studies that comprehensively discuss the acceptance and utilization of ABSS Accounting using the Technology Acceptance Model (TAM) framework. Through this approach, the researcher attempts to summarize the patterns of findings and trends in previous research related to the effectiveness and acceptance of ABSS Accounting in accounting practice and vocational education in Indonesia.

Data collection was conducted through a literature search from two primary sources, namely Google Scholar and Garuda, using keywords such as ABSS Accounting, MYOB, and Accounting Applications. The publication range was limited to 2022 to 2024 to ensure the studies obtained were relevant to current technological developments. From the initial search results, which yielded thousands of publications, a screening process was conducted using the PRISMA approach, which includes four stages: identification, initial selection, feasibility assessment, and determination of the final article (Afriadi & Veri, 2025). The final results showed that there were 15 articles that met the criteria, consisting of 14 articles from Google Scholar and 1 article from Garuda, which were deemed relevant to the research topic.

All selected articles were analyzed descriptively and qualitatively using the thematic narrative synthesis method to identify similarities and variations in the research findings. The analysis was conducted by reviewing the method, study object, main findings, and their relevance to two main variables in the Technology Acceptance Model (TAM) theory. The synthesis results show that the majority of studies describe ABSS Accounting as an easy-to-understand and useful application in supporting the recording and preparation of financial reports. However, several studies also highlight the need for increased training and technology adaptation, particularly among MSMEs and vocational students. Thus, the results of this literature review provide a comprehensive understanding of the level of acceptance of ABSS Accounting-based accounting technology in Indonesia through the perspective of the Technology Acceptance Model (TAM) theory.

RESEARCH RESULT AND DISCUSSION

The literature review shows that research on the use of ABSS Accounting in Indonesia has increased over the past three years. Of the 15 articles analyzed,

most focused on the context of vocational education and the application's use in MSME operations. In general, ABSS Accounting, whether Premier 20, 25, or other recent versions, as the latest version of MYOB Accounting, has been proven to facilitate accounting data management and the preparation of more accurate financial reports, while minimizing recording and calculation errors. This trend reflects the increasing attention to the digitalization of accounting processes, both in learning and business practice. The articles reviewed demonstrate a diversity of methods, ranging from descriptive studies to simple quantitative research measuring user perceptions of the application's ease of use and usefulness.

The most prominent theme across the findings is perceived ease of use. Nearly all studies indicate that the ABSS Accounting interface is intuitive, has a menu structure that resembles a manual bookkeeping flow, and is easy to learn even for users new to computer-based accounting systems. In the educational context, several studies have shown that implementing ABSS Accounting as a medium for accounting practice improves understanding of basic concepts, increases student confidence in operating accounting software, encourages learning motivation with effective learning media, and better prepares students for the digital work environment. This is consistent with research by Komalasari, Zai, et al. (2023); Wibawa et al. (2024); Andriani et al. (2025), which states that its use helps students, pupils, and MSMEs understand accounting concepts, improves job readiness, and empowers them digitally. Meanwhile, in the business sector, users stated that the process of recording transactions is faster, more accurate, and free from input errors. This ease of use aspect drives positive attitudes toward technology use and increases the intention to continue using it in the long term.

Besides convenience, the second frequently emerging theme is perceived usefulness. Most studies conducted in the MSME sector report tangible benefits from using ABSS Accounting, particularly in terms of time efficiency, accurate transaction recording, and ease of preparing financial reports in accordance with accounting standards. Users perceive the application as helping reduce manual recording errors, expedite the financial reporting process, and improve data accuracy. In some cases, the implementation of ABSS Accounting also contributes to increased financial transparency and managerial decision-making. This benefit has been reinforced by research by Komalasari, Zai, et al. (2023); Kusumawardhani et al. (2024); Andriani et al. (2025) that digitizing accounting systems accelerates processes, reduces errors, and enables real-time financial reporting, both in the education sector and MSMEs. Studies on MSMEs show that the adoption of modern accounting technology accelerates financial management and increases competitiveness (Andriani et al., 2025).

Meanwhile, in the world of education, students who practice with ABSS not only gain cognitive benefits but also practical skills ready to be applied in the workplace. Certainly in line with Komalasari, Agustina, et al. (2023), in the education sector, students who use ABSS Accounting report increased knowledge, motivation, and technological skills. These findings strengthen the main proposition in the Technology Acceptance Model (TAM), that perceived ease of use will increase perceptions of usefulness, and both together drive user

intentions and actual behavior to adopt accounting technology such as ABSS Accounting. The use of digital accounting applications such as ABSS Accounting has been shown to improve the efficiency and accuracy of financial recording.

However, the study also revealed differentiating factors and implementation challenges across various contexts. Research on MSMEs and community organizations indicates that the success of ABSS Accounting implementation is determined not only by ease of use and usefulness, but also by external factors such as training, mentoring, and organizational support. Several studies note that limited human resources, a lack of basic accounting understanding, and inadequate infrastructure hinder optimal application utilization. On the other hand, in the educational context, a variety of learning methods, such as project-based learning and practice-based learning, have been shown to improve students' ability to operate ABSS Accounting independently. These differences in focus emphasize that acceptance of accounting technology is not uniform, but rather depends heavily on the intended use and the readiness of the learning or work environment. Therefore, overall, the results of this synthesis demonstrate that the Technology Acceptance Model (TAM) theory remains relevant, but in the Indonesian context, it needs to be accompanied by consideration of external support factors for more effective and sustainable implementation of accounting technology such as ABSS Accounting.

CONCLUSION AND RECOMMENDATIONS

Based on the review of fifteen studies, it can be concluded that the use of the ABSS Accounting application in Indonesia generally has a positive impact on increasing the efficiency and accuracy of financial recording, both in educational and business contexts. This application is considered easy to use because of its simple interface and workflow that resembles manual accounting practices, thus facilitating the learning and application process for new users. The benefits perceived by users, such as ease of preparation of financial reports and increased time efficiency, strengthen the relevance of the Technology Acceptance Model (TAM), where perceptions of ease and usefulness are the main factors in technology acceptance. Thus, ABSS Accounting plays a role not only as an administrative tool, but also as a learning medium and a means of digital empowerment for students and MSMEs.

However, several studies also show that the successful implementation of ABSS Accounting is still influenced by external factors such as training, mentoring, and infrastructure and organizational support. This obstacle is particularly felt in the MSME sector, which lacks adequate resources and technological literacy. Therefore, collaboration between educational institutions, the government, and the industrial sector needs to be strengthened to provide ongoing training and technical assistance for users. On the academic side, the integration of project-based learning and hands-on practice needs to be developed to improve student readiness for accounting digitalization. With continuous support, the implementation of ABSS Accounting is expected to strengthen the digital transformation of accounting while improving the competence and professionalism of users across various sectors.

ADVANCED RESEARCH

This study is limited by the scope of the data used, as it is only sourced from articles indexed in Google Scholar and Garuda, published between 2022 and 2024. Therefore, the synthesis results obtained do not fully represent all research on ABSS Accounting in Indonesia, especially those found in international sources or institutional research reports that are not published online. Furthermore, most of the articles reviewed use a descriptive approach and simple surveys, so more in-depth empirical analysis of technology acceptance factors is rare.

For further research, it is recommended that mixed methods studies or quantitative meta-analyses be conducted to strengthen the validity of the findings on the relationship between perceived usefulness, perceived ease of use, and behavioral intention in the context of ABSS Accounting. Further research can also expand the study object by involving MSMEs across regions, vocational education institutions in various provinces, or service and manufacturing companies to obtain a more representative picture of technology acceptance. Furthermore, research development can be directed at comparing the effectiveness of ABSS Accounting with other digital accounting applications such as Accurate, Zahir, or Jurnal.id in the context of financial digitalization and industry-based vocational learning.

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