

The Effect of Perceived Usefulness and Perceived Ease of Use on Intention to Use Accounting Applications for UNPAB Accounting Students

Yohanes Kevin Lukna^{1*}, Aqilah Miranda², Citra Amelia Parsi³, Edya Nashwa Septika⁴, Wan Fachruddin⁵

1,2,3,4,5 Universitas Pembangunan Panca Budi, Medan, Indonesia

DOI: <https://doi.org/10.53697/jim.v4i4.2150>

*Correspondence: Yohanes Kevin Lukna
Email: yohaneslukna5@gmail.com

Received: 10-10-2024

Accepted: 17-11-2024

Published: 30-12-2024



Copyright: © 2024 by the authors. Submitted for open access publication under the terms and conditions of the Creative Commons Attribution (CC BY) license (<http://creativecommons.org/licenses/by/4.0/>).

Abstract: This study aims to determine the relationship between the independent variables of perceived ease and perceived usefulness on the dependent variable of intention to use accounting applications with the subjects being accounting students and students in semester 3 and semester 7 at Universitas Pembangunan Panca Budi. The population consists of 60 students and female students obtained through a sampling method, namely purposive sampling. The data collection method was carried out using a survey, namely a questionnaire distributed online via google form. The data analysis technique was carried out using multiple linear regression analysis using the SPSS version 23 statistical application. The results of the analysis show that the independent variable perceived usefulness has a significant effect on intention to use accounting applications, it was also found that the perceived ease of use variable has a significant effect on intention to use accounting applications.

Keywords: Perceived Usefulness, Perceived Ease of Use, Intention to Use, Accounting Applications

Introduction

At Universitas Pembangunan Panca Budi, students of the accounting study program are introduced to the “Business Accounting Computer” course in the first semester. This course is designed to help students understand the basic concepts of accounting applications and related system operations. However, learning related to accounting applications only takes place in the first semester without continuation of relevant courses in subsequent semesters.

The absence of this advanced course has the potential to have a negative impact. Without continuous academic encouragement, students tend to pay less attention to the importance of mastering accounting applications, and even risk forgetting how to use them accurately. This condition can reduce students' competence in utilizing accounting applications, even though in today's digital era, accounting applications are vital and crucial components for the efficiency and effectiveness of businesses and companies.

In addition, this situation can also cause students to not fully understand the concepts, functions, and operations of accounting applications. This limitation can affect their readiness to compete in the world of work which demands mastery of accounting technology as one of the main skills. Of course, this problem can be overcome by integrating

courses related to accounting applications in the following semesters. or additional training can be a strategic solution in improving student competence.

But beyond this there are still factors that influence the use of accounting applications, the main thing is definitely about the ease of using the application. Because if it is in accordance with the habits that have been planted in the human mind, that difficult things will certainly be more disliked than easy things to do. This concept is also applied to the use of accounting applications, where the main factor that usually influences students' views is the ease of an application. The second factor that is also considered crucial by researchers is the usefulness of accounting applications, of course, applications that provide many benefits will be more attractive.

From the explanation above, it may have been a little illustrated what are the factors that can influence intention to use accounting applications in general, so this study has the aim of ascertaining whether accounting students at Universitas Pembangunan Panca Budi have the same perception or view of the factors that can influence the willingness to use accounting applications.

THEORETICAL OVERVIEW

Technology Acceptance Model (TAM)

Fred Davis first introduced the Technology Acceptance Model (TAM) to see what influences the use of computer technology. TAM theory comes from psychology, which explains the behavior of information technology users through several main factors: belief, attitude, intention, and actual behavior. This model emphasizes that a person's attitude towards using certain technologies will determine their behavior in adopting these technologies. According to Widanengsih in Aditya Nurul Rohman (2023), "TAM is a system used to predict user acceptance of the use of new technology." Theory of Reasoned Action (TRA), first developed by Fishbein and Ajzen in 1980, became this model. Furthermore, TAM explains the causal relationship between two main elements, namely: Perceived Usefulness and Perceived Ease of Use. Use Technology behavior affects usage behavior, which in turn affects Perceived Effectiveness and Perceived Ease of Use Kusumadewi et al in (Aditya Nurul Rohman, 2023)

Perceived Usefulness

According to Mn & Warningsih in (Adillah Maharani, 2024), "perceived usefulness is a person's perception and assessment of the benefits that will be obtained from using a service". Or Machdar in (Gusi Putu Lestara Permana, 2022) defines perceived usefulness as "how someone considers a system to be useful for its users". "Perceived usefulness can also be defined as how much someone believes that implementing a particular system can increase effectiveness and efficiency in their daily lives" Esthiningrum and Shinta P in (Setiawati & Mahmudah, 2023). Perceived usefulness is an important component in TAM, this concept shows how a person sees the benefits that technology or applications can provide in everyday life. Applications will be very useful for those who believe that they can increase productivity and performance. According to (Erawati et al., 2017), "effectiveness is the ability to choose the most appropriate goal or the right equipment for achieving predetermined goals", while productivity is defined by Mathias and Jackson in (Sri Wahyuningsih, 2019) as "measurement of the quantity and quality of work completed,

taking into account the cost of the resources used". In addition, of course, with the current advances in data processing, it can be done faster and more accurately than manual processes that are prone to human error. Behavior or actions that can reduce the effectiveness and performance of a system called human error Sanders & McCormick in (Sri Zetli, 2021).

Perceived Ease of Use

According to Davis in (Adillah Maharani, 2024) Perceived ease (PEU) is defined as the level of a person's belief that they do not need to make significant efforts to use a particular system or technology. Meanwhile, according to Jogiyanto in (Rahayu & Purbandari, 2020) "perceived ease of use refers to the idea that a technology system can be used without requiring additional effort from the user". This concept provides an overview of how someone assesses an application or technology in its usage aspect. An application or technology that has a simple and intuitive interface, is easy to understand, and also does not require a high level of effort will certainly be considered easy to use. In TAM, perceived ease is directly related to perceived usefulness. This model states that if a technology is considered easy to use, it is likely that users will also consider that the technology is useful. This will have a positive impact on intention to use the technology or application. In other words, if the information system is considered easy, the information system will be in great demand, and vice versa" Debbie in (Setiawati & Mahmudah, 2023).

Behavioral Intention to Use

Interest is the view that if someone is interested in something, they will do these things but if the thing is deemed uninteresting then they will tend not to do anything. According to Davis et al in (ELIS LESTARI, 2018), "interest is defined as the level of how strong a person's desire or urge to perform certain behaviors". Kamisa in (Dwitasari Zaki Baridwan, 2013) states that "interest is will, desire, or liking" In this case, behavioral interest is defined as when users can consciously make decisions about using technology systems and plan their future actions. Interest is strongly related to personal desires and is often associated with attitudes. One of the main variables in the Technology Acceptance Model (TAM) model created by Davis in (Adillah Maharani, 2024) is behavioral desire to use, also known as BIU (Behavioral intention to use). This concept shows that people want to use technology on an ongoing basis". According to Suh and Han in (Adillah Maharani, 2024) "behavioral intention to use shows how aware a person will use or not the system in the future." The concept of BIU is very relevant because it reflects people's perceptions of the value and benefits provided by information systems or technology.

Hypothesis Development

The Effect of Perceived Usefulness on Intention to use Accounting Applications

Perceived Usefulness (PG) means a view or belief that a system or technology can provide benefits or advantages that can improve the performance and productivity of a task or job. In research on perceived usefulness seen in accounting applications, the accounting application itself provides many benefits and advantages for its users, especially students and female students who are the subject of this research. Accounting applications can

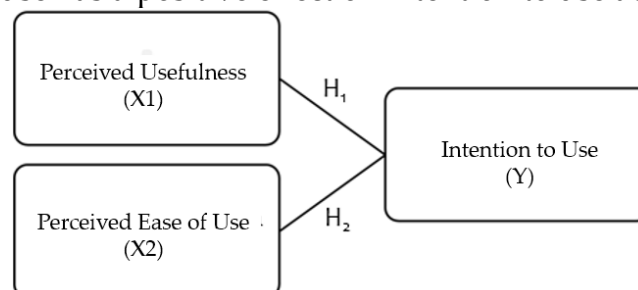
simplify the work of the accounting cycle by automating accounting output, so that inputted data or numbers can be directly converted or processed into financial statement output. This is certainly very helpful for students and female students when working on the accounting cycle, because students and female students no longer need to make reports manually, so that the work can be completed more quickly without having to drain a lot of energy or take a lot of time. So the hypothesis is:

H1: Perceived usefulness has a positive effect on intention to use accounting applications.

The Effect of Perceived Ease of Use on Intention to use Accounting Applications

Perceived Ease (PM) means a view or belief that if a system that provides many benefits or advantages can be used easily, without requiring more effort, there will be less effort required overall to complete the task or job. In this study, the perception of convenience is seen in accounting applications, accounting applications are considered easy or not also based on the accounting knowledge that has been previously owned by its users (in this case students and female students). But beyond that, if the user already has accounting knowledge, the assessment of whether the accounting application is easy or not is based on how the application is designed, whether the application has many modules that can confuse users, whether the application has a simple or confusing user interface, whether the application can be learned and understood easily. Of course, applications that have features that are easy to understand are applications that will be in demand or that will be used frequently. So the hypothesis is:

H2: Perceived ease of use has a positive effect on intention to use accounting applications.



Picture 1.
Conceptual Framework

Methodology

Type of Research

This research applies a quantitative approach, which is a type of approach that uses statistical analysis methods to process data that has a numerical form or numbers. The quantitative approach is used to answer hypotheses or problems in a study.

Data Documentation Technique

The research uses primary data derived from surveys distributed online via google form. The research questionnaire consists of 11 questions with a Likert scale measurement consisting of five points, namely: strongly disagree, disagree, neutral, agree, and strongly agree. The survey was conducted to discuss how the perceptions of accounting program students and female students regarding accounting applications.

Population and Sample

This study involved all accounting study program students at Universitas Pembangunan Panca Budi, especially those who were undergoing odd semesters. The research data was collected using purposive sampling with the criteria that students who have passed the business accounting computer course. This course is a basic course for 1st semester students. Therefore, 1st semester students were not used as research subjects because they did not meet the criteria, then for 5th semester students were also not used as research subjects because the number was not registered in the student portal. For a total of 3 and 7 semester students, 231 students were obtained. To determine the number of data samples needed, this study used the Slovin formula, namely:

$$n = \frac{N}{1 \pm N (e^2)}$$

Description:

n = Number of Samples

N = Total Population

e = Tolerance of Error (0.10)

$$n = \frac{231}{1 \pm 231 (0,10^2)}$$

After 70 questionnaires were distributed to students, there were only 59 questionnaires received back with the remaining 11 questionnaires not returned. And after checking, three questionnaires could not be used because there were questions that had not been answered. As a result, the total data from the study was 57 questionnaires. The questionnaire return rate in the study was 84.2% with a usable questionnaire rate of 81.4%. But there are 2 data excluded from the research sample because they are outliers, outlier data can be defined as data that has a different amount in a sample. Outliers in this study caused the research data not to pass the normality test, so the total remaining sample was 55 data.

Research Variables

Dependent Variable

The dependent variable is the variable that is influenced by the independent variable. The dependent variable is intention to use accounting applications (Y), Intention to use can be defined as a person's attitude of intention to use an object or system. In the case of research, it is seen that intention to use accounting applications such as MYOB, Zahir, and others.

Independent Variable

Independent variables are variables that have an influence on the dependent variable. Independent variables consist of perceived usefulness and perceived convenience.

Perceived usefulness (PU) has a definition as a belief that An application or system used has benefits or advantages that can improve work or task performance.

Perceived ease of use (PEU) has a definition as a view that a system or technology can be used or used easily or not complex and without the need of extra effort to operate.

Table 1

Measures of Research Variables

No.	Variable	Indicator	Det.
1.	Perceived Usefulness (X1)	1) Increase Effectiveness 2) Increase Productivity 3) Helps reduce errors 4) Provides Benefits	1-4
2.	Perceived Ease of Use (X2)	1) Easy to Learn 2) Easy to Use 3) Doesn't Need Extra Effort	5-7
3.	Intention to Use (Y)	1) Interest in Using 2) Suggesting Other to Use 3) Will Use in the Future	8-11

Data Analysis Technique

Validity and reliability tests, classical assumption tests, and multiple linear regression analysis were conducted to complete the data analysis. All of these tests were conducted using the SPSS version 23 statistical program. The regression equation is as follows:

$$Y = \alpha + bX_1 + bX_2 + e$$

Description:

Y = Intention to use accounting applications

α = Constant

b = Regression Coefficient

X1 = Perceived Usefulness

X2 = Perceived Ease

e = error

Result and Discussion

Data Quality Test

Validity Test

Used to propagate the ability of a tool such as a questionnaire to measure the amount that should be measured precisely. The validity test ensures that the data is relevant and correctly reflects the concept under study.

Table 2
Validity Test Results

Variabel	Item	R count	R table	Sig.	Description
Perceived Usefulness	PU_1	,821	0,2656	0,000	Valid
	PU_2	,876	0,2656	0,000	Valid
	PU_3	,752	0,2656	0,000	Valid
	PU_4	,855	0,2656	0,000	Valid
Perceived Ease of Use	PEOU_1	,858	0,2656	0,000	Valid
	PEOU_2	,823	0,2656	0,000	Valid
	PEOU_3	,768	0,2656	0,000	Valid
Intention to Use	ITU_1	,914	0,2656	0,000	Valid
	ITU_2	,857	0,2656	0,000	Valid
	ITU_3	,889	0,2656	0,000	Valid

The validity test results show that all questionnaire questions have $R_{\text{value}} > R_{\text{table}}$ and a significant value < 0.05 . So it is stated that all the variables are valid.

Reliability Test

It is carried out with the aim of seeing whether the instrument can provide consistent and stable results over time. The reliability test ensures that the data will not be affected by random errors and remains the same.

Table 3
Reliability Test Results

Variable	Cronbach's Alpha	Description
Perceived Usefulness	0,833	Reliable
Perceived Ease of Use	0,732	Reliable
Intention to Use	0,864	Reliable

The test results display the Cronbach's alpha value obtained exceeds the value of 0.7. So it is stated that all the variables are reliable.

Classical Assumption Test

Normality Test

It is a test that is conducted to see if the data has a normal distribution. In our research we use Kolmogorov smirnov test to see whether the data is normal or not, the test is fulfilled if the sig. value > 0.05.

Table 4
Normality Test Results
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		55
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.31472219
Most Extreme Differences	Absolute	.078
	Positive	.065
	Negative	-.078
Test Statistic		.078
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

From the table above it is shown that the sig. value is 0.200. So it can be stated that the data has a normal distribution.

Heteroscedasticity Test

Conducted to determine whether there are differences in residuals between periods in the regression model. In the Spearman test, the heteroscedasticity test will be fulfilled if the sig. value > 0.05.

Table 5

Heteroscedasticity Test Results

Correlations

Spearman's rho		Unstandardized Residual
Perceived Usefulness	Sig. (2-tailed)	.568
	N	58
Perceived Ease of Use	Sig. (2-tailed)	.678
	N	58

The test results using the Spearman's rho method show the significance value for both variables exceeds the value of 0.05, which is 0.568 and 0.678. Then it can be stated that the data is free from heteroscedasticity.

Multicollinearity Test

Conducted to ascertain whether the independent variables in the regression model have a strong correlation with each other. The multicollinearity test is fulfilled if the tolerance value > 0.1 and the VIF value < 10 .

Table 7

Multicollinearity Test Results

Coefficients^a

		Collinearity Statistics	
		Tolerance	VIF
1	Perceived Usefulness	.774	1.291
	Perceived Ease of Use	.774	1.291

a. Dependent Variable: Intention to Use

The results show the tolerance value for both variables is 0.774 and the variable inflation factor is 1.291. So it is said that the data is free from multicollinearity.

Autocorrelation Test

It's a test that is carried out to see if there is correlation between residuals (errors) that occur at various times or observations in the regression model. The Durbin Watson test is fulfilled if the value of $dU < d < 4-dU$.

Table 6

Autocorrelation Test Results

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.660 ^a	.436	.414	1.33977	2.096

a. Predictors: (Constant), Perceived Ease of Use, Perceived Usefulness

b. Dependent Variable: Intention to Use

The test results produce a d value of 2.096 with n = 55 and k = 2, the dL value = 1.4903 and dU = 1.6406. 4-dL value = 2.5097 and 4-dU value = 2.3594. Obtained a value of $1.6406 < 2.096 < 2.3594$. So it is said that the data is free from autocorrelation.

Multiple Linear Regression Analysis

It's conducted to find out how much each independent variable affects each other, how the influence of each independent variable moves, and how much influence each independent variable has on the dependent variable.

Table 8
Multiple Linear Regression Test Results
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
1 (Constant)	2.255	1.624	
Perceived Usefulness	.439	.104	.498
Perceived Ease of Use	.243	.112	.257

a. Dependent Variable: Intention of Use

The following equation is obtained:

$$Y = 2,255 + 0,439(X1) + 0,243(X2) + e$$

- $\alpha = 2,255$ is the value of intention to use accounting applications if the value of perceived usefulness and perceived convenience is zero.
- $X1 = 0.439$ is the value of perceived usefulness which has a positive influence, if the variable increases by one unit, the intention to use the application will increase by 0.439.
- $X2 = 0.243$ is the value of perceived ease of use which has a positive influence, if the variable increases by one unit, the intention to use the application will increase by 0.243.

T test

It's conducted to determine whether or not there is a relationship between the dependent variable and the independent variable individually. The t test is done by looking at the sig. value and comparing t_{value} and t_{table} .

Table 9
T Test Results
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	2.255	1.624		1.388	.171
Perceived Usefulness	.439	.104	.498	4.209	.000
Perceived Ease of Use	.243	.112	.257	2.168	.035

a. Dependent Variable: Intention to Use

It is known that the value of t table based on $df = 52$ and $\alpha = 5\%$ is 2.00665. The test results show a t_{value} 4.209 and sig. 0.000 for perceived usefulness and t_{value} of 2.168 along with sig. 0.035 for perceived ease of use. Based on these results, it is known that for both variables t_{count} value exceeds the t_{table} value and the sig value $< 0,05$. H1 and H2 are accepted, so that intention to use the application is partially influenced by perceived usefulness and perceived ease of use.

F test

It's conducted to determine how the dependent variable is influenced by the independent variable simultaneously. The f test is done by looking at the sig. value and comparing f_{value} and f_{table} .

Table 10
F Test Results
ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	72.043	2	36.022	20.068	.000 ^b
Residual	93.339	52	1.795		
Total	165.382	54			

a. Dependent Variable: Intention to Use

b. Predictors: (Constant), Perceived Ease of Use, Perceived Usefulness

It is known that f_{table} based on $df1 = 2$ and $df2 = 52$ is 3.18. The test results produce f_{value} of 20.068 and sig. 0,000. Based on these results, it is known that the value of f_{value} exceeds f_{table} with sig. $< 0,05$. So it is stated that intention to use the application is simultaneously influenced by perceived usefulness and perceived ease.

Determination Coefficient Test

It's conducted in order to find out how much the ability of the independent variables to explain the dependent variable simultaneously, the R^2 value is used.

Table 11
Determination Coefficient Test Results
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.660 ^a	.436	.414	1.33977

a. Predictors: (Constant), Perceived Ease of Use, Perceived Usefulness

b. Dependent Variable: Intention to Use

It is known that the R^2 value is 0.436, this shows that perceived usefulness and convenience together affect intention to use the application by 43.6%. Other variables outside the study accounted for 56.4% of the total.

The Effect of Perceived Usefulness on Intention to use Accounting Applications

The results of the test show the value of $t_{\text{value}} 4.209 > 2.00665$ and sig value. 0.000 which displays a significant relationship between perceived usefulness and intention to use accounting applications, and based on the regression equation it is known that the effect is positive, so H1 is accepted. For UNPAB students and female students, the usefulness and benefits that accounting applications can provide are important factors when they want to use accounting applications or not. If the application is felt to be able to improve the performance and efficiency of student productivity, the intention to use accounting applications will increase. The results of this study are in accordance with research (Setiawati & Mahmudah, 2023) and (Eka Chyntia, 2023), which shows that perceived usefulness has a positive and significant effect on the desire to use accounting applications.

The Effect of Perceived Ease of Use on Intention to use Accounting Applications

The results of the test show the $t_{\text{value}} 2.168 > 2.00665$ and sig value. 0.035 which shows a significant relationship between perceived ease of use and the desire to use accounting applications, and it is known that the impact is positive based on the regression equation, so H2 is accepted. The ease of an application to be understood and used is an important factor in determining whether UNPAB accounting students and students will use accounting applications. If the accounting application can be easily used and the user interface (UI) is not complex, UNPAB accounting students and students will use the accounting application. This research is in line with the results of research (Gusi Putu Lestara Permana, 2022) and (Rahma Rihadatul Ais, 2024) which states that perceived convenience has a positive and significant effect on intention to use accounting applications.

Conclusion

The results of this study indicate that perceived usefulness has a significant effect on intention to use accounting applications. This indicates that the greater the benefits perceived by users, the higher their interest in using the application. In addition, perceived convenience also has a significant influence on intention to use accounting applications. Ease of use is one of the main factors that influence technology adoption, including accounting applications. Thus, it can be concluded that accounting students at Universitas Pembangunan Panca Budi have the view that the use of accounting applications will increase if the application not only provides practical benefits but is also easy to operate. It is hoped that this research can provide valuable insights for accounting application developers and educational institutions in encouraging more effective and efficient use of technology among students.

References

- Adillah Maharani, R. P. H. K. (2024). *APPLICATION OF THE TECHNOLOGY ACCEPTANCE MODEL (TAM) IN ANALYZING BEHAVIORAL INTEREST IN THE USE OF ACCOUNTING APPLICATIONS IN UMKM IN JAKARTA*. <https://doi.org/10.8734/mnmae.v1i2.359>
- Aditya Nurul Rohman, M. M. G. G. (2023). *Use of the Technology Acceptance Model in Analyzing Actual Use of E - Commerce Tokopedia Indonesia*.
- Dwitasari Zaki Baridwan, M. (2013). *Determinants of Individual Interest in Using M-Commerce: Modified Technology Acceptance Model*.
- Eka Chyntia, S. M. E. G. P. A. Z. M. Q. (2023). ACCOUNTING KNOWLEDGE AND PERCEIVED USEFULNESS ON THE USE OF ANDROID-BASED ACCOUNTING APPLICATIONS IN UMKM. *Journal of Applied Accounting and Taxation*, 8(1), 9–20. <https://doi.org/10.30871/jaat.v8i1.5016>
- ELIS LESTARI. (2018). *INFLUENCE OF PERCEPTION OF EASE OF USE, PERCEPTION OF usefulness, COMPUTER SELF EFFICACY, FACILITATING CONDITIONS AND ACCOUNTING KNOWLEDGE ON THE INTEREST IN USING ZAHIR SOFTWARE (Study on Trade Businesses in Sukoharjo Regency)*.
- Erawati, I., Darwis, M., & Nasrullah, M. (2017). Effectiveness of Employee Performance at the Pallangga District Office, Gowa Regency. In *Jurnal Office* (Vol. 3, Issue 1).
- Gusi Putu Lestara Permana, P. M. C. R. (2022). *THE EFFECT OF PERCEIVED LEVEL OF USEFULNESS, PERCEIVED EASE OF USE, LEVEL OF ACCOUNTING KNOWLEDGE, AND COMPUTER SELF-EFFICACY ON THE ACCEPTANCE OF MYOB APPLICATIONS ON ACCOUNTING HIGH SCHOOL STUDENTS IN DENPASAR CITY*.
- Rahayu, S., & Purbandari, T. (2020). The Effect of Perceptions of Trust, Perceptions of Usefulness, Perceptions of Ease, Perceptions of Comfort, and Security on Interest in Using Investment Applications for Investors Registered at PT Indopremier Solo Branch. *Jurnal Riset Manajemen Dan Akuntansi*, 08(01).
- Rahma Rihadatul Ais, N. L. W. (2024). *THE INFLUENCE OF PERCEIVED USEFULNESS, EASE OF USE, AND ACCOUNTING KNOWLEDGE ON SMES' INTEREST IN USING ACCOUNTING APPLICATIONS*. <https://databoks.katadata.co.id>
- Setiawati, A. P., & Mahmudah, D. S. (2023). *ANALYSIS OF THE INFLUENCE OF PERCEIVED USEFULNESS, EASE OF USE AND ATTITUDE FACTORS ON THE INTENTION TO USE ZAHIR ACCOUNTING SOFTWARE*. 5. <https://ejurnal.uniyos.ac.id/index.php/ysej-server>
- Sri Wahyuningsih. (2019). *THE EFFECT OF TRAINING IN IMPROVING EMPLOYEE WORK PRODUCTIVITY*.
- Sri Zetli. (2021). HUMAN ERROR ANALYSIS WITH THE SHERPA AND HEART METHOD APPROACH IN UKM YASIN BRICK PRODUCTION. *Jurnal INTECH Teknik Industri Universitas Serang Raya*, 7(2), 147–156. <https://doi.org/10.30656/intech.v7i2.3934>