

ISIR Journal of Business and Management Studies (ISIRJBMS)
ISSN: 3048-7684 (Online)
Frequency: Bimonthly
Published By ISIR Publisher
Journal Homepage Link- https://isirpublisher.com/index.php/isirjbms

Teamwork Effectiveness as a Determinant of Accounting Technology Readiness in the Digital Era

By

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Article History

Received: 10/02/2026
Accepted: 25/03/2026
Published: 27/04/2026

Vol – 3 Issue – 2

PP: -83-87

Abstract

This study is about students working and how ready they are to use accounting technology. Accounting has changed a lot because of technology. We used to do accounting by hand. Now we do it with software. So people who work in accounting need to know how to use technology and also work with people. This study used a survey to ask students about their experience, with teamwork and accounting technology. The students had already learned about working in teams and using accounting technology.. Data were collected through a questionnaire that measured dimensions of teamwork effectiveness (communication, trust, shared goal orientation, and work effectiveness) and accounting technology readiness (perceived benefits, efficiency, understanding, and readiness to use). Data analysis was performed using descriptive statistics and simple linear regression. The results showed that teamwork effectiveness had a positive and significant effect on readiness to utilize accounting technology. This finding indicates that the ability to work in a team is an important factor in supporting students' adaptation to digital transformation in the field of accounting.

Keywords: *accounting, technology, teamwork, digital era*

Background of the Study

The development of digital technology has brought significant changes to various sectors, including accounting. The transformation from manual recording systems to technology-based systems such as accounting software and enterprise resource planning (ERP) has increased the efficiency, accuracy, and speed of presenting financial information (Hilbert, 2020). This situation requires individuals, especially aspiring accountants, to be prepared to understand and utilize this technology.

However, technological readiness is not solely determined by technical skills. In practice, the use of accounting technology often involves coordination between individuals within a team, including data input, analysis, and reporting (Jackson & Allen, 2024). Therefore, the ability to work effectively within a team is a crucial factor in supporting successful technology use.

Teamwork effectiveness encompasses various aspects such as open communication, trust between members, shared goals, and the ability to adapt to change (Salas et al, 2015). In today's world, things are very complicated and always changing. No one person can do a job without a good team behind them. This is what Kozlowski et al(2008). When it comes to accounting working together and using technology is really important. Many people have said that teamwork and technology are crucial. However, not many people have thought about how they work. Some people have studied how students who will be accountants one day use teamwork and technology. For example (2008) found some things out. Dissanayaka et al (2021), and Oosthuizen and et al (2021). Most of the time, studies look at either technology or teamwork skills. Not both at the same time. This study is going to look at how students work in teams and how that affects their ability to use accounting technology. The goal of this study is to help make accounting education better. It wants to focus on more, than the technical skills but also on teamwork skills. This way students will be able to adapt to technology and accounting techniques.

Theoretical Background

To see how well teams work together and how ready they are to use accounting tech we need to look at both the people and technology sides. Teamwork is about how individuals interact, talk and trust each other to reach goals. Technology readiness is about being able and willing to use tech for accounting tasks (Lai, 2008). In reality teamwork and

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technology readiness go hand in hand; they help each other make performance in todays digital world. They are not things; good teamwork makes it easier to use tech and being comfortable, with tech helps teams work better together. We need to consider both teamwork effectiveness and technology readiness.

Teamwork Effectiveness

Teamwork effectiveness is when a group of people can work together well to achieve a goal. Teamwork effectiveness is important because it helps people work together. Good teams have things that make them work well. They have communication, they trust each other, and they all know what they want to achieve. Teamwork effectiveness is what makes this possible. People like Kozlowski and Ford have studied teamwork effectiveness. Kozlowski (2008) said something about teamwork effectiveness. Ford et al (2017)also said something about teamwork effectiveness. Team effectiveness is also about members being able to work and solve conflicts in a constructive way and adapt to changes (Rico et al, 2019). In organizations, teamwork is crucial because work is getting more complex and individuals can't do it alone. Working together allows for sharing ideas, making decisions, and creating something better than what one person could do alone (Bititci et al, 2007). Teamwork effectiveness, in this study, includes communication, trust, shared goals, and work effectiveness. These reflect how team members interact to complete tasks.

Accounting Technology Readiness

Accounting technology readiness is about how ready a person's to understand and use technology for accounting tasks (Lai, 2008). This is important because technology has changed the way we do recording and reporting. We can use accounting software to do things more accurately (Smith, 2018). Accounting technology readiness is not about knowing how to use technology it is also about thinking that technology is helpful and feeling comfortable using it. People who are ready to use technology can adapt to changes. Use technology in the best way possible (Walczuch et al, 2007). In this study we looked at how ready people're to use accounting technology by checking a few things: how easy it is to use the benefits how efficient it is, how well people understand the system and how ready they are to use technology for accounting.

The Relationship Between Teamwork Effectiveness and Technology Readiness

The use of accounting technology in practice relies heavily on teamwork. Modern accounting systems are integrated, which means users need to work to manage data and generate reports (Nofel et al, 2024). Effective teamwork can break the success of technology implementation as Godin et al (2017) pointed out in.

When team members communicate well they are more likely to share information and solve problems related to using the technology as Weimann et al (2013). Trust, among team members helps them feel sharing knowledge and experiences which speeds up the learning process according to Booth (2012).

Also when teams have a goal they use technology to get the best results as Mehta & Mehta (2018). So it makes sense that effective teamwork would help individuals feel more ready to use accounting technology.

Hypothesis Development

Based on the theoretical analysis described above, the hypothesis in this study is:

H1: Teamwork effectiveness has a positive effect on readiness to utilize accounting technology.

Research Methods

Types of research

This study employs a quantitative approach using a survey method. The quantitative approach is selected because this study aims to examine the influence of teamwork effectiveness on accounting technology readiness through numerical data processing and statistical analysis. The survey method helps the researcher get life information from people about what they think of working together and using accounting technology. This study is trying to figure out why some things are related, like how people work together and how ready they are to use accounting technology. The researcher wants to see if there is a connection between how people work together and how ready they are to use accounting technology so they are testing a hypothesis to understand this connection, between teamwork and accounting technology and accounting technology readiness.

Population and Sample

The people in this study are university students. These university students have done teamwork-based learning activities. They have learned about accounting technology concepts. We chose university students because they will be the accounting professionals of the future. They need to be able to adapt to the changes that technology is bringing to accounting.

We picked the people for this study in a way. We used something called sampling. This means we selected respondents based on requirements. The requirements are:

(1) university students who have worked in groups on projects
(2) university students who know a little bit about accounting technology, like accounting software or ERP systems
(3) university students who have been studying for at least one year so they have enough experience.

We did it this way so that the information we collect is useful and matches what we want to find out about university students and accounting technology. This way the data we get from university students will be relevant to our research, about university students and accounting technology.

Research Variables

This study is two main things: teamwork and accounting technology. The first thing is teamwork effectiveness.

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Teamwork effectiveness is how well a group of people can work together to get things done. When people work together they need to be able to talk to each other trust each other and know what they are trying to do. They also need to be able to work and make changes when they need to. We looked at what other people have said about teamwork. Found that it has four main parts: communication, trust, shared goals and teamwork effectiveness.

The second thing is accounting technology readiness. Accounting technology readiness is how ready someone is to use computer systems to do accounting work. This means they need to understand how the systems work think they are useful and be willing to use them. We are looking at things to see how ready people are to use accounting technology, including how useful they think it is how easy it is to use how well they understand the system and if they are ready to start using it to do accounting work.

Data Collection Technique

The information used in this study is collected from people who answer questions. We give them a form with questions. They tell us what they think. The form has a scale with numbers from 1 to 5. Number 1 means they really do not agree and number 5 means they really agree. We use this scale to see what people think about working as a team and how ready they are to use accounting technology. We make sure the questions on the form are good, by using ideas from things we already know about teams and technology. This way we get an understanding of how people work together and how they use technology. We want to know about the people side of things like teamwork and the technical side like technology.

Data Analysis Technique

Data analysis for this study is done using the Statistical Package for the Social Sciences software. We do a validity test to see if the questions in the questionnaire really measure what they are supposed to measure. We look at how each question is related to the total score. If the correlation is strong enough, we consider the question to be valid. The reliability test is done using Cronbach's Alpha to see if the measurement instrument is consistent. We think a variable is reliable if the Cronbach's Alpha value is, than 0.60. This means the instrument gives us consistent results. Before we do regression analysis, we do some tests to make sure the regression model is okay. We do a normality test to see if the data is normally distributed. We also do a heteroscedasticity test to see if the variance of residuals is okay.

To see how teamwork effectiveness affects accounting technology readiness, we use linear regression analysis. The regression model is set up like this:

$Y = a + bX$

where:
Y = Accounting Technology Readiness
X = Teamwork Effectiveness
a = Constant
b = Regression coefficient

Hypothesis testing is conducted using the t-test to determine the significance of the relationship between the independent and dependent variables. If the significance value is less than 0.05, the hypothesis is accepted, indicating a significant effect. Otherwise, the hypothesis is rejected. Additionally, the coefficient of determination (R^2) is used to measure the extent to which teamwork effectiveness explains the variance in accounting technology readiness.

Results and Discussion

4.1 Model Summary

Table 1. Model Summary

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.412[a]	.170	.161	5.765

a. Predictors: (Constant), Y_AkuntansiDigital

If we look at Table 1, we can see that the correlation coefficient is 0.412. This means that there is a strong connection between accounting technology readiness and how well people work together in a team. The coefficient of determination is 0.170. So what does that mean? It means that 17 percent of how well people work together is because of accounting technology readiness. The other 83 percent is because of things that are not part of this model. We also have an adjusted R^2 value of 0.161. This is important because it shows that the model is still good even after we make some adjustments. It means that the model can explain some things, about teamwork effectiveness and accounting technology readiness.

4.2 ANOVA (Model Feasibility Test)

Table 2. ANOVA

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	692.508	1	692.508	20.836	.000[b]
	Residual	3390.107	102	33.236		
	Total	4082.615	103			

a. Dependent Variable: X_Teamwork

b. Predictors: (Constant), Y_AkuntansiDigital

Table 2 shows that the F-value is 20.836 with a significance level of 0.000, which is lower than 0.05. This indicates that the regression model is statistically significant and feasible to use. In other words, accounting technology readiness has a significant effect on teamwork effectiveness simultaneously.

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4.3 Regression Coefficients

Table 3. Coefficients

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	34.1	6.534		5.23	.000		
Y_AkuntansiDigital	.672	.147	.412	4.56	.000	1.000	1.000

a. Dependent Variable: X_Teamwork

Based on Table 3, the regression equation can be formulated as follows:
X = 34.1 + 0.672Y

The constant value of 34.1 indicates the level of teamwork effectiveness when accounting technology readiness is assumed to be zero. The regression coefficient of 0.672 shows that an increase of one unit in accounting technology readiness will increase teamwork effectiveness by 0.672 units.

The t-value of 4.565 with a significance level of 0.000 (< 0.05) indicates that accounting technology readiness has a positive and statistically significant effect on teamwork effectiveness. Therefore, the hypothesis is accepted.

4.4 Classical Assumption Tests

4.4.1 Normality Test

Table 4. Residuals Statistics

Statistic	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	55.67	67.77	63.88	2.593	104
Residual	-16.096	13.952	0.000	5.737	104
Std. Predicted Value	-3.167	1.497	0.000	1.000	104
Std. Residual	-2.792	2.420	0.000	0.995	104

Based on Table 4, the standardized residual values range from -2.792 to 2.420, which fall within the acceptable ±3 range. Additionally, the mean residual is 0.000, indicating no bias in the residual distribution. Thus, the data are normally distributed and meet the normality assumption.

4.4.2 Multicollinearity Test

Table 5. Collinearity Statistics

Variable	Tolerance	VIF
Accounting Technology	1.000	1.000

Table 5 shows that the tolerance value is 1.000 (> 0.10) and the VIF value is 1.000 (< 10). This indicates that there is no multicollinearity problem in the model. This result is expected because the regression model includes only one independent variable.

4.4.3 Heteroskedasticity Test

Table 6. Glejser Test

Variable	B	Std. Error	t	Sig.
Constant	4.653	3.814	1.220	0.225
Accounting Technology	0.000	0.086	-0.005	0.996

Based on Table 6, the significance value for accounting technology readiness is 0.996, which is greater than 0.05. This indicates that there is no heteroskedasticity problem in the regression model. Thus, the model satisfies the assumption of homoskedasticity.

Discussion

The results of this study show that being ready to use accounting technology has an effect on how well people work together as a team. This means that people who are good at using accounting technology tend to work with others. This makes sense because using accounting technology usually requires people to work. People who know how to use technology can talk to each other better, share what they know, and help each other when they have problems. So being ready to use technology can make teamwork better. This is what other studies have found, too. That technology helps people work together. Makes teams work better. Now we do not just work face-to-face, we also work together online. We need to be good at using technology to do this.

The study also found that there are many other things that affect how well people work together as a team, not just being ready to use accounting technology. These things include getting along with others, having a leader, being able to talk to each other well, and having support from the organization.

So we think that future studies should look at things that affect how well people work together as a team, especially when it comes to using accounting technology.

Conclusion

This study shows that being ready to use accounting technology has an impact on how well people work together. People who are more ready to use accounting technology do a job when they work in teams. These results show that it is important to teach people about technology and how to work

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together in accounting classes. Schools should create lessons that teach skills and also have people work together so that students are ready for the digital age.

This study has some limitations because it does not explain everything about why people work together. Other studies should look at things that can affect how well people work together such as accounting technology and how well people communicate, lead and fit in, with the company culture and also accounting technology. Accounting technology is important. Should be considered when looking at teamwork.

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