

The Influence of Accounting Students' Understanding in Facing the Fundamentals of Accounting Course (Study on D3 and S1 Accounting Students of Bina Sarana Informatika University (UBSI) Surakarta

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Keywords:

Senior High School, Aliyah
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Capital, Obligations, Assets.

Abstract: The purpose of this research is to test the influence of understanding on the ability of students from SMA, SMK and Aliyah to understand Introduction to Accounting on students graduating from SMA. SMK, and aliyah as independent variables, while the dependent variables are assets, liabilities and capital. The data collection technique in this research is using a questionnaire, which is the population and sample in the research of 201 students in the first, third and fifth semesters of 2023/2024, Department of Accounting Information Systems and Information Systems Department. Hypothesis Regression Analysis in research on assets that influence high school students is 0.205 with a t count of IDR 0.3485 with a sig value of 0.001 so it can be concluded that high school graduate students understand from studying economics the influence of understanding obligations on vocational school students. Hypothesis in research on obligations that influence vocational school students level of significant 0.469 with a calculated t of 10.932 with a Sig value of 0.000. Conclusion: Vocational school graduate students understand accounting obligations better in accounting because they have knowledge of honest accounting. Influence of Understanding Capital for High School, Middle School, Aliyah Students. Hypothesis in capital/equity research Influences Aliyah students for The regression coefficient is 0.8 with a t count of 0.15,400, a sing level of 0.000. Conclusion: Graduate students from aliyah receive social studies lessons. Meanwhile, for the F test, the influence of understanding assets influences SMA, SMK, Aliyah students with a sig of 0.001, so it can be concluded that high school graduate students understand from studying Economics, while for the F test it is partial and simultaneous significant relationship is significantly 0,001 for R2 the adjusted to 39.9.% It can be concluded that SMA, SMK Aliyah funds are 39.9%. The remaining amount is 60.1%. Capital, assets, liabilities.

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INTRODUCTION

Science is very necessary to improve the system, it is necessary to have accounting education to produce a profession and an accountant in carrying out a company's financial audit to make decisions in improving the company's progress. Higher education in the field of accounting aims to provide results graduates have ethics with character in making decisions, in an effort to develop the profession of an accountant, students are given accounting lab facilities will make it easier and understand with Accounting Practice, this professionalism is needed Feedback in the future, in recent times there are individuals who provide accountant services to side with clients without using independent channels in the end doubts arise for the reliability of the audit report results.

Education is a way to change a person's behavior to communicate in social norms individually and the society is getting higher education so that they feel grateful for what they can get. Formal education in terms of higher education that provides expertise in accordance with the field provides a wealth of ethics. Skills according to the field of expertise.

Learning is an activity that involves mental aspects and patience to understand the knowledge being studied both cognitively, affective and psychomotor. The learning process is very important, because this process determines whether the learning goals will be achieved or not achieved, the achievement in the teaching and learning process is marked by a change in behavior (Sutianah, 2022).

University education using conventional methods is a method applied by the lecturer concerned to form a group / class so that it is easy to supervise the task being done, the conventional method is one of the learning approaches used by teachers, teaching strategies are the key to the success of education, learning is formed by many different concepts, if applied in a modern or traditional way, this method is very useful, In several studies, conventional learning methods have been proven to still be widely used and successfully achieve educational goals (Kapoh & Komarudin, 2023).

Achievement is the peak of a person's success in performing tasks in college and school learning that has assessed the results of work in accordance with the list index, the higher it will provide good achievements, Learning Achievement is one of the benchmarks that serves as a reference in improving learning outcomes in improvement research related to learning achievement (Abduloh et al., 2022).

Accounting is a basic assumption regarding the accounting environment of the transaction classification process by proving financial-related transactions that provide interested parties to make decisions (Hery, 2015). Accounting is the process of transactions that are evidenced by invoices, then from transactions a journal, a ledger of the balance sheet, then will produce information in the form of financial statements used by certain parties (Masnoni et al., 2024). The key to making financial statements must be able to understand the root accounting in order to solve the problems faced. Students must understand how to make financial statements and understand their contents.

Accounting is inseparable from the operational activities of a company, both small and large companies such as Transaction Recording, journal preparation, general ledger preparation, bank reconciliation (Wenur et al., 2023). Financial statements are the final product of a series of business data recording and overview processes. With the explanation above, we researchers have concluded that every business activity must be able to make financial reports because it is very important that every business activity they are doing in order to facilitate the ongoing cash flow and make tax payments.

The basic concept of accounting consists of three main components, namely assets, liabilities, and capital. Assets refer to resources owned by a company and used to carry out daily operational activities, such as cash, accounts receivable, inventory, and fixed assets. Debt is an obligation or claim right of creditors against the company's assets that must be repaid in accordance with due conditions, such as business debts, bank loans, and other obligations. Meanwhile, capital describes the claim rights of fund owners (shareholders) to the company's assets after deducting all liabilities, which reflects the portion that belongs to the owner of the company. These three concepts are very important foundations in corporate financial management (Sufyati et al., 2021).

Accounting science grows and develops together and is supported by various types of science or other sciences as other sciences become the basis for making generally accepted accounting principles and accounting standards that are a means of recording financial statements (Hoesada, 2022).

Students to find out their knowledge of in-depth accounting theory, knowledge of the basics of accounting is a key to the main key, in college education majors that aim to provide a foundation to be ready to work as a profession, library book facilities will provide convenience in learning accounting science.

Research (Wijaya & Asana, 2019) The Influence of Emotional Intelligence, Intellectual Intelligence and Spiritual Intelligence on the Level of Accounting Understanding of Accounting Study Program Students at Stie Triatma Mulya The results of the study show that the variables of emotional intelligence, intellectual intelligence, and spiritual intelligence partially affect the variables of the level of accounting understanding.

Research (Indra & Rusmita, 2018) Analysis of the Level of Accounting Understanding (Student Study of Accounting Department Feb Utan Research. First, there is a difference in the level of understanding of accounting students in the accounting department of all study programs, namely Regular A, PPAPK and International classes. This may be due to the different quality of student input, because they have different entry paths for each study program. Second, there is no difference in the level of understanding of accounting students based on gender.

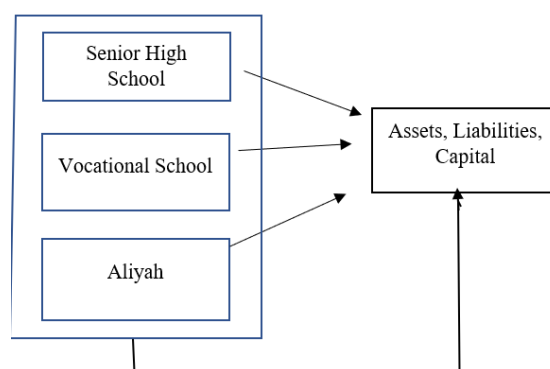
Research (Dana, 2022) Analysis of accounting students' understanding of the development of basic concepts of cost accounting and its application The results of this study show significant differences in the understanding of the application of cost accounting in manufacturing companies between accounting students in semesters 3, 5 and 7. Meanwhile, the test results on the other two hypotheses showed that there was no significant difference in the understanding of basic accounting concepts and the application of cost accounting in trading companies between accounting students in semesters 3, 5 and 7.

The research will measure those from Vocational High School majoring in accounting and Senior High School majoring in social studies and Madrasah Aliyah general majoring in social studies from these three objects on students' understanding of the basics of accounting.

METHOD

Research Object

The research object of Bina Sarana Informatika Surakarta students come from different school backgrounds in understanding the basics of accounting.



Description 1. Research Outline

Hypothesis in research

Research between independent variables and dependent variables The relationship between Ha and Ho from these variables is as follows

Ha1 : There is a relationship between significant differences in understanding of assets with students from Vocational High School Department of Accounting, High School department of Social Sciences and Madrasah aliyah general

Ha2 : There is a relationship between significant differences in understanding of obligations with students from Vocational High School Department of Accounting, Senior High School department of Social Sciences and Madrasah aliyah general

Ha3 : There is a relationship between significant differences in the understanding of capital with students from Vocational High School Department of Accounting, Senior High School department of Social Sciences and Madrasah aliyah general

Population and Sample

The population in the research of students majoring in accounting and management D3 and S1 Accounting Information Systems and Information Systems UBSI Surakara who are included in the data of students in semesters 4, 6, and 8 who are active in the 2023/2024 school who have completed the Basic Accounting course.

Table 1. Total Number of Accounting Information Systems and Information Systems Students

No	Semester	Local			Sum
		A	B	C	
1	IV	40	38	41	119
2	VI	50	40	30	120
3	VIII	40	30	25	95
Total Students					334

Source : Accounting Information Systems and Information Systems Study Program 2023

From the table above, the population in this study is not from all students but students from VOCATIONAL HIGH SCHOOL majoring in Accounting, HIGH SCHOOL majoring in Social Sciences and Madrasa Aliyah General.

Table 2. Total Research Population

No	School Origin	Number of Students
1	Vocational High School Plupuh Department of Automotive	30
2	Social Studies High School	126
3	General Aliyah Madrasah	36
4	Other	10
Total Population		202

Source : Accounting Information Systems and Information Systems Study Program 2023

Population is the person who is the subject of research or the person whose characteristics are to be studied, the person who is the subject of research is called the research unit or unit of observation (unit of observation) and the number of people who are the subject of research is called the population size or the usual population size (Roflin & Liberty, 2021).

Data collection techniques

How to distribute questionnaires is shared online to students using Google Forms. Google forms are distributed through a link sent to students.

Variable Measurement

Students' understanding of the basics of accounting is measured by basic concepts (Hery, 2015), namely:

1. Understanding Assets

Tangible company wealth and expenses that have not been allocated (Deferred Changes) or expenses that still have to be allocated to future income.

2. Understanding Obligations

The company's financial obligations to other parties that have not been fulfilled, where the obligation is a source of funds or the company's capital that comes from creditors.

3. Capital Understanding

It is the right or part owned by the company that is indicated in the capital (share capital), supply and retained profit, or excess value of assets owned by the company against all its obligations.

Table 3. Scale Likert

Strongly disagree	(SD)
Disagree	(D)
Do not know	(N)
Strongly Agree	(SA)
Agree	(A)

Data Analysis Techniques

In this study, various statistical methods were used to analyze the data and test various assumptions and relationships between variables. Descriptive statistics are used to calculate important values such as mean, median, mode, variance, standard deviation, and proportion, which provide an overview of the distribution of data. To ensure the quality of the data, validity and reliability tests are carried out. Validity tests aim to ensure that the instruments used can measure what they are supposed to measure, while reliability tests are used to evaluate the

extent to which the instruments used can provide consistent and reliable results (Hidayah & Rohmatillah, 2021). The instruments used in this study are distinguished between standard instruments and those prepared by the researcher himself.

In addition, classical assumption tests are performed to ensure that the data meet the statistical requirements required in regression model analysis, such as normality tests to test whether the data follow normal distributions, multicollinearity tests to identify strong relationships between independent variables, and heteroscedasticity tests to find out if there are unequal variances among variable observations. Furthermore, to analyze the relationship between dependent and independent variables, multiple linear regression analysis was used, which aimed to determine the influence of independent variables on dependent variables in the studied population.

Finally, hypothesis tests were conducted to test the relationship between variables using several methods, such as a simultaneous statistical test that measures the relationship between dependent and independent variables as a whole, a t-statistical test that measures the partial relationship between independent and dependent variables, and a determination coefficient (R^2) test used to find out how much the dependent variable is explained by the independent variable in the regression model. All of these steps are important to obtain valid and reliable results in research.

RESULTS AND DISCUSSION

Descriptive Statistical Test

Table 4. Descriptive Statistical Test Results

Descriptive Statistics					
	N	Min	Max	Mean	Std. Deviation
High School	202	3	5	3,87	,845
Vocational High School	202	2	5	3,46	,893
Aliyah	202	2	4	3,24	,894
Aktiva	202	2	4	3,59	,701
Obligation	202	2	4	3,01	,564
Capital	202	2	4	3,42	,743
Valid N (listwise)	202				

Assets have the lowest value and have a maximum value of 4 and an average of 3.59 and a standard deviation of 0.701 and liabilities have the lowest value of 2 and a maximum value of 4 and an average of 3.01 and a standard deviation of 0.564 for capital with the lowest value of 2 and have a maximum value of 4 with a standard deviation of 0.743.

Data Quality Test

1. Validity Test

Table 5. Validity Test Results

Correlations								
		High School	Vocational High School	Aliyah	Aktiva	Obligation	Capital	Total
High School	Pearson Correlation	1	,221**	,681**	,050	,671**	,612**	,898**
	Sig. (2-Tailed)		,002	,000	,483	,000	,000	,000

	N	202	202	202	202	202	202	202
Vocational High School	Pearson Correlation	,221**	1	-,319**	,701**	-,009	,175*	,503**
	Sig. (2-Tailed)	,002		,000	,000	,898	,013	,000
	N	202	202	202	202	202	202	202
Aliyah	Pearson Correlation	,681**	-,319**	1	-,502**	,627**	,719**	,613**
	Sig. (2-Tailed)	,000	,000		,000	,000	,000	,000
	N	202	202	202	202	202	202	202
Aktiva	Pearson Correlation	,050	,701**	-,502**	1	-,405**	-,463**	,124
	Sig. (2-Tailed)	,483	,000	,000		,000	,000	,079
	N	202	202	202	202	202	202	202
Obligation	Pearson Correlation	,671**	-,009	,627**	-,405**	1	,749**	,697**
	Sig. (2-Tailed)	,000	,898	,000	,000		,000	,000
	N	202	202	202	202	202	202	202
Capital	Pearson Correlation	,612**	,175*	,719**	-,463**	,749**	1	,769**
	Sig. (2-Tailed)	,000	,013	,000	,000	,000		,000
	N	202	202	202	202	202	202	202

** . Correlation Is Significant At The 0.01 Level (2-Tailed).

* . Correlation Is Significant At The 0.05 Level (2-Tailed).

Source: processed data

From the table above, it is concluded that the variables of Senior High School, Vocational High School, Aliyah, Assets, Liabilities, Capital are valid.

2. Reliability Test

Table 6. Reliability Test Results

Item-Total Statistics				
	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted
High School	16,71	4,335	,804	,397
Vocational High School	17,12	6,155	,209	,666
Aliyah	17,34	5,599	,350	,609
Aktiva	16,99	7,880	-,126	,746
Obligation	17,57	5,988	,569	,550
Capital	17,16	5,222	,619	,503

The statements in this questionnaire are reliable, the conclusion results from the table above show that the consistent statement is greater than 0.60.

Classic Assumption Test

1. Uji Normalitas

Tabel 7. Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test		
	Unstandardized Residual	
N	202	
Normal Parameters ^{a,b}	Mean	,0000000

	Std. Deviation	,39604077
Most Extreme Differences	Absolute	,188
	Positive	,144
	Negative	-,188
Test Statistic		,188
Asymp. Sig. (2-tailed)		,242
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

From the results of the normality test, it was concluded that the data was distributed normally.

2. Multicollinearity Test

Table 8. Multicollinearity Test Results

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	High School	,322	3,102
	Vocational High School	,541	1,849
	Aliyah	,304	3,285

a. Dependent Variable: Aktiva

The table above shows that there are no symptoms of multicollinearity.

Hypothesis Test Results

1. Simultaneous Tests

Table 9. Simultaneous Tests

ANOVA ^a					
Model		Sum of Squares	df	Mean Square	F
1	Regression	79,543	3	26,514	166,521
	Residual	31,527	198	,159	
	Total	111,069	201		

a. Dependent Variable: Modal

b. Predictors: (Constant), Aliyah, Vocational High School, Senior High School

The results of the simultaneous test showed a significance of 0.00 with a standard of 0.05.

2. Test t

Table 10. Test Statistics

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		

1	(Constant)	-,261	,184		-1,418	,158
	High School	-,205	,059	-,232	-3,485	,001
	Vocational	,469	,043	,563	10,932	,000
	High School					
	Aliyah	,879	,057	1,057	15,400	,000

a. Dependent Variable: Modal

Based on the test results of Upper Secondary School for a Regression coefficient of 0.205 with a t calculation of Rp 0.3485 with a sig value of 0.001 affects capital while Vocational High School has a Regression coefficient of 0.469 with a t count of 0.10,932, a sig level of 0.00, Aliyah 0.879 with a t calculation of 0.15,400, a level of 0.000 affects capital.

3. Determination Coefficient Test (R²)

Table 11. Coefficient of Determination test results

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,846 ^a	,716	,712	,399

a. Predictors: (Constant), Aliyah, Vocational High School, Senior High School

b. Dependent Variable: Capital

Based on the explanation of table 11, it has shown that the adjusted R square is 39.9% It can be concluded that the UPPER SECONDARY SCHOOL, VOCATIONAL HIGH SCHOOL of Aliyah funds is 39.9%. The rest is 60.1%. Capital, assets, liabilities have no other relationship.

Discussion

The Influence of Asset Understanding on HIGH SCHOOL STUDENTS

The hypothesis in the research on the influencing assets of HIGH SCHOOL STUDENTS 0.205 with the calculation t is Rp 0.3485 with a gis value of 0.001 so that it can be concluded that students who graduated from HIGH SCHOOL understand from studying economics

The Effect of Understanding Obligations on Students of VOCATIONAL HIGH SCHOOL

Hypothesis in the study of the influence of liability of VOCATIONAL HIGH SCHOOL students Regression coefficient of 0.469 with a calculated t of 0.10.932 with a Sig value of 0.000 conclusion that graduates from VOCATIONAL HIGH SCHOOL understand liability accounting better in accounting because they can get the science of accounting honesty

The Influence of Capital Understanding of Senior High School Students, Vocational High School, Aliyah

Hypothesis in capital / equity research Influence of Aliyah students for Regression coefficient of 0.8 with t calculation of 0.15,400 level that 0.000 conclusion of students graduating from aliyah get social studies lessons.

CONCLUSION

Based on the results of the study, the researcher concluded the following :P influence on the understanding of assets affecting students of HIGH SCHOOL, VOCATIONAL HIGH SCHOOL, Aliyah
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with a sig of 0.001 so that it can be concluded that students graduating from HIGH SCHOOL understand from studying Economics, while for the F test partially and simultaneously with a significant influence of 0.000 and for R2 adjusted R square of 39.9% It is concluded that the indentation variable of 39.9% is the remaining value of 60.1% influence other variables.

Due to the limitations of the research due to the focus of the campus of Bina Sarana Informatics University of Surakarta specifically for students who graduated from HIGH SCHOOL, VOCATIONAL HIGH SCHOOL, aliyah for researchers.

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