

Research Article

The Level of Understanding of Accounting is Seen from the Educational Background and Learning Behavior

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ABSTRACT

This study aims to examine whether there is an influence of educational background and learning behavior on the level of understanding of accounting. Understanding the basic concepts of accounting is the main key to assessing the success of learning in the field of accounting. If it is related to the learning process to gain a good understanding of accounting, then the accounting learning experience of students gained during previous education is very important that can be seen from the background of secondary education. Many factors affect the understanding of a student's accounting in addition to secondary education background factors, namely student learning behavior. Good learning behavior will have an impact on understanding good accounting concepts. This type of research is quantitative explanatory. Data collection tools use questionnaires and settings. Data analysis techniques used descriptive analysis and multiple linear regression analysis. The results showed that there was an influence of educational background on the level of understanding of accounting, and there was an influence of learning behavior on the level of accounting understanding. Accounting understanding is obtained from the interaction of various factors that influence it, both from internal factors and from external factors.

Keywords: Level understanding; educational background; learning behavior

Introduction

Education is a conscious and planned effort to create an atmosphere of learning and the learning process so that students actively develop their potential to have religious spiritual strength, self-control, personality, intelligence, noble character, and skills needed by themselves, society, nation and state. In the

Indonesian national education system, higher education is the highest level of education which is expected to create quality and intellectual people so that they are able to change the future of the nation for a better. According to the legal regulations of the Republic of Indonesia regarding the Quality Assurance System, it is stated that quality higher education is higher

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education which produces graduates who are able to actively develop potential and produce science and / or technology that is useful for society, nation, and state. This is also in accordance with the opinion of Suwardjono [1] that students studying in tertiary institutions are required not only to have technical skills but also to have the power and frame of mind as well as certain mental and personality attitudes, so that they have broad insights in dealing with problems in the real world (Public). Given the importance of competencies that college graduates must have, Higher Education Institutions must be able to improve their education system in order to create quality graduates for every department without exception.

One of the majors in tertiary institutions that has the highest interest because of the ample job opportunities is accounting. Graduates are expected to have professional accounting skills and understandings of accounting science which will later be used when entering the world of work. College graduates or quality resources are those who are able to master a field of expertise in science and technology, are able to carry out work professionally, and are able to produce superior works in order to compete in the world of work. One of the efforts used to make this happen is by increasing their understanding of accounting [2]. The level of accounting understanding is the main measure for assessing learning success in accounting. According to Budhiyanto and Nugroho [3], the level of understanding of student accounting is expressed by how much a student understands what he has learned which in this context refers to accounting courses and the Cumulative Achievement Index. The sign that a student understands accounting is not only shown from the grades he / she gets in the course but also if the student understands and can master related concepts. Learning is a process, where the word process implies that the learning act itself is a series of activities carried out by individuals on an ongoing basis. The learning process can take place through formal experience or training or from other experiences [4]. From this explanation, it can be concluded that the essence of the learning process is practice and experience. If it is related to the learning process to gain a good understanding of

accounting, then the accounting learning experience of students obtained during their previous education plays an important role. The understanding of accounting in the previous education is the accounting lessons that students get while studying at senior high school.

Based on preliminary observations made by researchers on students, it was found that some students felt they did not fit the major they took because they found it difficult to understand the material taught in accounting courses. This is indicated by the large number of students who obtain low Achievement Index scores in accounting subjects such as B-, C + even C and the inability of students to answer some accounting questions during exams. As a result, some students feel sorry that they have chosen to major in accounting and think that they took the wrong major. Many also have difficulty adjusting their study habits once they enter college. It can be seen in the learning process in class, students who still tend to be passive in learning, still rely on lecturers' explanations, and have not been able to learn independently. These difficulties will certainly affect the quality of the accounting understanding.

Research related to secondary education background has been researched by Sugiyarti [5] which states that secondary education background variables have a positive influence on student achievement of basic accounting. These results are supported by research conducted by Agustina and Yanti [6] where secondary education background factors simultaneously have a significant effect on accounting understanding. However, different research results were found by Santoso [7] who examined the effect of secondary education background and learning behavior on the level of accounting understanding of students with confidence as a moderating variable. The results of this study, the secondary education background variable has a negative effect on the level of understanding of student accounting and learning behavior has a positive effect on the level of understanding of student accounting. In line with previous research, Wahyuni [8] also gave results that secondary education background had a negative effect on the level of understanding of student accounting, but different results

were found in learning behavior variables which had a negative effect on the level of student accounting understanding. Other research that discusses learning behavior variables was carried out by Aulia and Subowo [2] and Rachmi [9] which gave the result that learning behavior had a positive and significant effect on the level of student accounting understanding.

Methods

Slameto [10] argues that the learning outcomes that have been obtained in the past affect the learning process and outcomes that are carried out later. The past learning outcomes can facilitate or assist the learning process later. The importance of accounting knowledge in secondary education was also revealed by Agustina and Yanti [6], that secondary education background is a factor that influences the pre-lecture experience stage. The amount of accounting knowledge obtained from secondary education will make it easier for accounting students in higher education to understand accounting courses. Without an educational background student will find it difficult to understand accounting. Department of Accounting, Universitas Negeri Malang itself accepts prospective students who come from various secondary education backgrounds. According to academic data from the accounting department, 68% of accounting students came from senior high school, 22% of vocational high school, and 10% others. This initial knowledge of accounting is expected to help students understand accounting courses, especially at the beginning of the lecture period. But of course, students will also get an understanding of accounting during the lecture process. When students take accounting courses in higher education, understanding of accounting is obtained from the interaction of various factors that influence it, both from within the student (internal factors) and from outside the student (external factors). According to Hamalik [11], one of the factors that comes from within oneself is learning habits or rather learning behavior. Rachmi [9] argues that learning behavior is a learning habit carried out by individuals repeatedly so that it becomes automatic or takes place spontaneously. In the learning process, learning behavior is needed in accordance with

educational goals, wherewith this learning behavior educational goals can be achieved effectively and efficiently so that academic achievement can be improved. The existence of good learning behavior will result in a good understanding of accounting, on the other hand, if the learning behavior is bad, the understanding of accounting obtained will not be optimal.

This study uses a quantitative research approach with the type of explanatory research (explanatory research). The variables to be examined in this study are educational background (X_1), learning behavior (X_2), and the dependent variable, namely the level of accounting understanding (Y) (Figure 1).

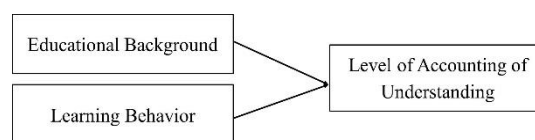


Figure 1. Research Design

The population in this study were all students of the State University of Malang at the undergraduate of Accounting Education totaling 152 students. The sampling technique used in this study was simple random sampling technique. Based on the population data of the 7th semester Accounting Education Study Program students, totaling 144 students, the sample was calculated using the Slovin formula and it was found that 106 samples were used in this study. The type of data used in this study is quantitative data derived from questionnaires. This study will use two data sources, namely primary data and secondary data. Primary data comes from a questionnaire to measure variables of secondary education background, learning behavior, motivation, and level of accounting understanding. Secondary data comes from data on the number of students obtained from the Academic Department of the Accounting Department. The level of accounting understanding is measured using the student's grade point average. Learning behavior will be measured using 5 (five) alternative answers provided by a score using a Likert scale. In this study, the analysis used to test the research hypothesis is multiple regression test. The following is the multiple regression analysis equation in this study:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e$$

Information:

Y	= The Level of Understanding
α	= Constant
β	= Regressions Coefficient
X_1	= Educational Background
X_2	= Learning Behavior
e	= error term

Results and Discussion

This section will present the results of the research, which examines the effect of Educational Background on the Level of Understanding of Accounting. In addition, this study also examines the effect of Learning Behavior on the Level of Understanding of Accounting. Based on the planned method, the results of this study were processed using multiple linear regression. The results of multiple regression analysis of the effect of Educational Background (X_1) and Learning Behavior (X_2) on the Level of Understanding of Accounting (Y).

After testing the hypothesis using multiple regression analysis, the results obtained are:

Educational background has a positive and significant effect on the level of accounting understanding of students

Based on the research results, it is known that there is a significant positive influence between educational background variables on the variable level of accounting understanding. This is evidenced by the results of the hypothesis test which show that the significant value is 0.000, where the value is less than 0.05 ($0.000 < 0.05$) and the tcount value is 3.677 (Table 1), which is greater than the t table value of 1.983. From these data, then hypothesis 1 is that secondary education background has a significant positive effect on the level of understanding of student accounting is accepted. According to the data from the research results, students from vocational high school majoring in accounting had the highest average GPA compared to students from senior high school majoring in social science and students from senior high school majoring in natural sciences. This shows that the educational background of students greatly influences the understanding of accounting which is owned which in this study is represented by grade-point average.

Students who come from vocational high school majoring in accounting certainly have a larger portion of accounting material learning compared to students from senior high school majoring in Social Sciences and Natural Sciences while taking secondary education. Learning accounting while taking secondary education provides provisions for students to study in higher education. When a student already has initial knowledge about accounting, the learning process at college will be easier because students will develop this initial knowledge without having to understand the material from scratch. For students who come from senior high school majoring in Social Sciences and Natural Sciences accounting are not studied in depth so that a qualified foundation of knowledge has not been created to be used as a provision for studying in higher education later, so students must learn accounting knowledge from the start. Understanding of accounting can indicate that it is related to high cognitive abilities. If students understand the accounting material with someone who is good at accounting, they can be categorized as having high cognitive abilities [12]. The results of other similar studies, namely educational background have a significant effect on the learning strategies used by educators. This indicates that it will also have an impact on one's understanding of the learning material [13].

Learning behavior does not have a significant effect on the level of student accounting understanding

Based on the research results, it is known that there is no significant influence between the learning behavior variable on the accounting understanding level variable. This is evidenced by the results of the hypothesis test which show that the significant value is 0.401 where the value is greater than 0.05 ($0.401 > 0.05$) and the tcount value is 0.842 (Table 1) which is smaller than the t-table value of 1.983. From these data, then hypothesis 2, namely learning behavior has a significant positive effect on the level of accounting understanding of students is rejected. Based on the research data, it can be concluded that the good and bad learning behavior of students does not affect their accounting understanding. This shows

that it is not certain that students who have good learning behavior will also have a good understanding of accounting as well. Likewise, students who have poor learning behavior do not necessarily have a bad understanding of accounting. Many other factors influence students' accounting understanding apart from their learning behavior. In this study, learning behavior is more assessed from the process. Previous research on the relationship between student learning environment and academic achievement stated that a person's learning outcomes are influenced by the choice of learning behaviour applied by students. Therefore, if this is applied, the level of one's understanding is also influenced by student learning behavior because one's learning outcomes reflect one's understanding [14]. For example, someone's understanding is low because of the wrong learning behavior. This can be seen when students do assignments from the teacher, they plagiarize answers from other friends. They only pursue high scores without paying attention to understanding the material presented by the teacher [15]. Therefore, the results of this study are in line with previous research that learning behavior does not have a significant effect on the level of student accounting understanding.

Conclusion

Based on the research results, it can be concluded that one of the students' level of accounting understanding is influenced by their educational background. Students from vocational high school majoring in accounting have a better understanding of accounting compared to students from senior high school majoring in social sciences and students from senior high school majoring in natural sciences. Based on these results, it is hoped that the university can provide more accounting guidance to new students who come from senior high schools majoring in social sciences and natural sciences. Many other factors influence students' understanding of accounting apart from their learning behavior. One of the influencing factors is the level of cognition of each student. Students who have a good level of cognition but have ordinary learning behavior will still be able to understand the material well. Based on

the results of this study, it is hoped that the University will be able to encourage activities outside the campus that can support students' accounting understanding.

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- Additional files:**
16. File name: CJ2501-1 Table (.docx)
 17. Title of data: Table 1. Coefficients^a