

# Analysis of Student Understanding Department of Sharia Accounting Faculty of Economics and Islamic Business IAIN Lhokseumawe on the Basic Concepts of Accounting

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## Abstract

*The basic concept of Accounting is an urgent and basic subject that must be known by students, especially students majoring in Islamic accounting. The basic concept of Accounting is studied by students for two semesters in the accounting introduction course. The purpose of this research is to find out the extent of the understanding of students majoring in Sharia Accounting in understanding the basic concepts of accounting. The method used in this study is the mix method. While the results found are: first, students still lack understanding about the terms of basic accounting concepts. In addition, students also lack understanding about the method of calculation in accounting. Second, the knowledge of accounting in students has an effect on understanding the basic concepts of accounting in students. Third, the interest in studying accounting in students affects the understanding of basic accounting concepts in students. Third, the teaching style of lecturers introducing accounting has an effect on understanding the basic concepts of accounting that exist in students.*

## Keywords

basic concepts of accounting;  
knowledge; understanding;  
teaching style



## I. Introduction

In various theories it is explained that accounting is an information system that presents financial statements. This financial statement contains information about the company's operational activities and the company's economic condition during a certain period which is then reported to interested parties. The process of making financial statements by identifying stakeholders, analyzing the needs of interested parties, and designing accounting information systems, recording economic data about company activities and events and preparing accounting reports for stakeholders. The preparation of the report is carried out by experts in the field of accounting called accountants. Accounting serves to analyze and record financial transactions of the company's operational activities during a certain period, then produce a financial statement and make an interpretation of the results of the company's financial transactions through the analysis of financial statements.

Accounting is the process of recording, measuring and presenting economic information and business activities of a company so that it can be used in decision making or company policy. The profession of accountant has various fields consisting of financial accounting and managerial accounting. Financial accounting is concerned with recording and reporting data as well as the economic activity of companies.

The economic condition of the population is a condition that describes human life that has economic score (Shah et al, 2020). Economic growth is still an important goal in a country's economy, especially for developing countries like Indonesia (Magdalena and Suhatman, 2020).

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Managerial accounting or management accounting requires financial accounting as well as forecast data (estimates) aimed at assisting management in carrying out daily operational activities *serte* make *planning of* the company's operational activities in the future. The growing of the company becomes an opportunity for accounting programs to be much in demand by students so that they can produce graduates who have qualified capacity in making financial reports.

Every company certainly needs competent accounting graduates, considering that the accounting profession has an important and crucial role in presenting financial information devoted to *decision making* of corporate interest policy makers. Therefore accounting graduates cannot be considered one eye, the profession is the "main door" in presenting financial information.

The need for the role of accounting services has encouraged the profession that is still being sought. Graduate students become a desperate need in the midst of business in Indonesia. The Accounting Study Program provides understanding and knowledge about the preparation and implementation of financial reporting, accounting theory as well as taxation calculation, auditing, Islamic accounting, cost accounting, and government accounting.

It needs *feedback (feedback)* in efforts to develop accounting education based on professionalism. Students in the initial semester are required to take introductory accounting courses as courses that play an important and decisive role in the basic knowledge of accounting possessed by students. Students are expected by taking an introductory accounting course, students can understand the basic concepts of accounting well.

According to Weygant Et al (2012) there are 3 (three) subject matter about the basic concepts of accounting that need to be owned by accounting students in accounting introductory courses, namely understanding of assets, liabilities and equity<sup>1</sup>. The introductory course of accounting is a main course that provides *asan* about basic accounting. If students are able to master the introductory courses, it will be easy to understand accounting materials for *intermediate* and *advanced* levels that will be taken in the following years.

It is expected that accounting students have qualified ability and understanding related to the basic concepts of accounting so that it is not difficult to present financial position statements, considering that financial statements are interrelated and sustainable so as to produce *accountable* and *reliable information*.

Accounting students if they do not have a mature understanding of the basic concepts of accounting will make it difficult to make balance sheet statements because each report in the financial statements is sustainable, so when making financial statements must master the material about the basic concepts of accounting.

Sharia Accounting is one of the majors in Faculty of Islamic Economics and Business IAIN Lhokseumawe. This department has a vision of "Superior, Competitive, Creative, Integrated and Expert in sharia accounting and entrepreneurial spirit" and the mission is "1. Organizing education and teaching in the field of Sharia accounting and entrepreneurship based on quality standards with a multi-inter-disciplinary approach. 2. Encourage the creativity of research and analysis in the field of Islamic accounting and entrepreneurship for the benefit of Islam, science and economics of society. 3. Conduct community service and scientific publications in order to increase sharia accounting-based responsibilities 4. Develop cooperation with various institutions oriented to strengthening sharia accounting majors. 5. Realizing the governance of institutions in a professional and accountable manner". To be able to achieve the vision and mission of students /i majoring

in Islamic accounting must really understand the basic concepts of accounting. Based on this, researchers are interested in researching about how the Analysis of Student Understanding/i Department of Islamic Accounting Faculty of Economics and Islamic Business IAIN Lhokseumawe against the Basic Concepts of Accounting.

## II. Research Method

The research used in this study is a method of combining qualitative and quantitative approaches (mixed methods). The combination of qualitative and quantitative approaches is the research of choice (Brannen, 1997: 8). This research uses qualitative research references as a facilitator of quantitative research, where qualitative research acts as a support for quantitative research.

### 2.1 Population and Research Samples

The population used for the collection of quantitative research data in this study is all Students /i Sharia accounting affairs faculty of Islamic Economics and Business IAIN Lhokseumawe.

The number of samples in the study was determined using the formula slovin<sup>vi</sup>, as follows:

$$n = \frac{N}{1 + N e^2}$$

Where:

$n$  = Sample Amount

$N$  = Number of Population

$e$  = Tolerance Limit

### 2.2 Data Collection Resources and Techniques

This research uses a mixed method that is the merger between qualitative methods and quantitative methods. In qualitative research, data collection is carried out in *natural settings*, data collection techniques in the form of observations, interviews, and documentation. Meanwhile, in quantitative research there are several data collection techniques that are often used, including questionnaires, interviews, observations, documentation.

## III. Results and Discussion

### 3.1 Results

#### a. Validity Test Results

The data validity test in this study was conducted statistically, using the *Pearson Product-Moment Coefficient of Correlation* test with the help of *computer software* through the Statistic Package for Social Science (SPSS) Program. Based on the results of data processing, all statement items are declared valid because they have a significance value below 0.05.

**Table 1.** Validity Test Results

Question Item	Coefficient Correlation	Critical Value r N=40	Information
A1	0,612	0,312	Valid
A2	0,407	0,312	Valid
A3	0,527	0,312	Valid
A4	0,444	0,312	Valid
A5	0,488	0,312	Valid
A6	0,577	0,312	Valid
A7	0,507	0,312	Valid
A8	0,57	0,312	Valid
A9	0,421	0,312	Valid
A10	0,468	0,312	Valid
B1	0,772	0,312	Valid
B2	0,491	0,312	Valid
B3	0,633	0,312	Valid
B4	0,546	0,312	Valid
B5	0,614	0,312	Valid
C1	0,677	0,312	Valid
C2	0,369	0,312	Valid
C3	0,542	0,312	Valid
C4	0,376	0,312	Valid
C5	0,68	0,312	Valid
C6	0,774	0,312	Valid
C7	0,59	0,312	Valid
C8	0,475	0,312	Valid
D1	0,58	0,312	Valid
D2	0,799	0,312	Valid
D3	0,689	0,312	Valid
D4	0,681	0,312	Valid
D5	0,679	0,312	Valid
D6	0,764	0,312	Valid
D7	0,432	0,312	Valid
D8	0,741	0,312	Valid
D9	0,48	0,312	Valid
D10	0,693	0,312	Valid

**b. Reliability Test Results**

To test the reliability of the questionnaire used, the study used reliability tests. Analysis is used to interpret correlations between scales created and existing variable scales. The rehabilitation test is conducted to test whether the answers from respondents are consistent or stable. More than 0.8 are consistent or stable over time. SPSS provides facilities for measuring reliability with the Cronbach Alpha test ( $\alpha$ ). A construct or

variable is said to be *reliable* if it gives a *Cronbach Alpha* value  $> 0.06$  (Ghozali, 2006). The resulting *cronbach alpha* value  $> 0.60$ , so that all variables used are declared reliable.

**Table 2.** Reliability Test Results

Variable	Sum Items	Cronbach alpha	Information
Understanding basic accounting concepts (Y)	10	0,717	Reliable
Introductory knowledge of student accounting (X <sub>1</sub> )	10	0,742	Reliable
Interest in Learning Accounting (X <sub>2</sub> )	5	0,693	Reliable
Teaching Style of Lecturers rAkuntansi (X <sub>3</sub> )	4	0,730	Reliable

### c. Analysis of Student Understanding / I Department of Sharia Accounting Faculty of Economics and Islamic Business IAIN Lhokseumawe Faced with Basic Concepts of Accounting

Analysis of Student Understanding / I Department of Islamic Accounting Faculty of Economics and Islamic Business IAIN Lhokseumawe on the Basic Concepts of Accounting, can be seen from how much influence the introductory knowledge of accounting on students / I, the teaching style of lecturers introducing accounting to understanding the basic concepts of accounting in students / i. To find out how much influence the introductory knowledge of accounting on students / I, interest in learning accounting in students / I, teaching style lecturers introduction to accounting to understanding the basic concepts of accounting in students / i. Can be seen from the results of data processing using standardized multiple regression statistics, as seen from the results of SPSS output in Table 3.

**Table 3.** Multiple Regression Test Results  
Coefficients<sup>a</sup>

Type		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	,191	,437		,436	,000
	X3	,853	,065	,932	13,032	,000
	X2	,340	,089	,432	,444	,000
	X1	,404	,007	,54	,606	,000

#### Model Summary

Type	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,922 <sup>a</sup>	,849	,837	,11350

From the results of the double linear regression test, the two linear regression equations are obtained as follows:

$$Y = 0.432X_1 + 0.540X_2 + 0.932X_3 + e$$

From the equation it can be concluded that; the regression coefficient of knowledge introducing accounting in students / I, (X<sub>1</sub>) by 0.432, meaning that every 100% changes or improvements in the variable knowledge introducing accounting in students / I, it will increase the understanding of basic accounting concepts in students / I by 43.2% on an ordinal scale. The regression coefficient of accountability (X<sub>2</sub>) of 0.54, meaning that every 100% change or improvement in the variable interest in learning accounting in students / I,

it will increase the understanding of the basic concepts of accounting in students / I by 54% on the likert scale. The coefficient of accountability regression (X3) of 0.932, meaning that every 100% of changes or improvements in the variable teaching style of lecturers introducing accounting, it will increase the understanding of basic accounting concepts in students / I by 93.2% on the likert scale.

From these equations can be known the relationship between knowledge of accounting introduction to students / I, interest in learning accounting in students / I, teaching style lecturers introduction to accounting with understanding the basic concepts of accounting in students / i. The relationship between transparency, knowledge of accounting introduction to students / I, interest in learning accounting in students / I, teaching style of lecturers introduction to accounting with understanding of the basic concepts of accounting in students / I services relatively closely. This is indicated by a correlation coefficient (R) value of 0.922 (greater than 0.50). Furthermore, the value of the coefficient of determination (R<sup>2</sup>) of 0.849 shows that 84.9% of the influence of introductory knowledge of accounting on students / I, interest in learning accounting in students / I, teaching style lecturers introduction to accounting to understanding the basic concepts of accounting in students / i. While the remaining 15.1% influenced by other variables not used in this study.

#### d. Hypothesis Testing

##### 1. Test F

The F test is used to look at the overall or joint influence of independent variables consisting of, the influence of introductory knowledge of accounting on students / I (X<sub>1</sub>), interest in learning accounting in students / I (X<sub>2</sub>), teaching style lecturer introduction to accounting (X<sub>3</sub>), to understanding the basic concepts of accounting in students / i (Y) in the Department of Sharia Accounting, Faculty of Islamic Economics and Business IAIN Lhokseumawe. The hypothesis rejection criterion is, if P<sub>value</sub> < from the specified level of significance, then H<sub>0</sub> is rejected. If P<sub>value</sub> > of the specified level of significance, then H<sub>1</sub> is rejected. The value of the specified level of significance is 0.10. The results of simultaneous testing can be seen in Table 2.

**Table 4.** Simultaneous Test Results

		ANOVA <sup>a</sup>				
Type		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	2,612	3	,871	67,592	,000 <sup>b</sup>
	Residual	,464	36	,013		
	Total	3,076	39			

From the test results simultaneously obtained P<sub>value</sub> of 0, while the value of the specified level of significance of 0.10. This shows that the P<sub>value</sub> > of the specified level of significance. Thus, from the results of this calculation can be taken a decision that accepts H<sub>A1</sub> and rejects H<sub>01</sub>. This means that together the influence of introductory knowledge of accounting on students / I (X<sub>1</sub>), interest in learning accounting in students / I (X<sub>2</sub>), teaching style lecturer introduction to accounting (X<sub>3</sub>), to understanding the basic concepts of accounting in students / i (Y).

## 2. Test t

To see the effect of independent variables on dependent variables partially, the t test is used. The hypothesis rejection criterion is, if  $P_{value} <$  of the specified level of significance, then  $H_0$  is rejected. If  $P_{value} >$  of the specified level of significance, then  $H_A$  is rejected. The value of the significance level he determined was 0.10. The results of the partial test can be seen in Table 3.

**Table 5. Partial Test Results  
Coefficients<sup>a</sup>**

Type		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	,191	,437		,436	,000
	X3	,853	,065	,932	13,032	,000
	X2	,340	,089	,432	,444	,000
	X1	,404	,007	,54	,606	,000

From the results of partial testing obtained results, namely:

- 1) Introductory knowledge of accounting to students / I ( $X_1$ )  
The value of  $P_{value}$  obtained for introductory knowledge of accounting to students / I ( $X_1$ ) is 0, while the value of the specified significance level is 0.10. This indicates that the  $P_{value} >$  of the specified level of significance. Thus, from the results of this calculation can be taken a decision that accepts  $H_{A2}$  and rejects  $H_{02}$ . This means that the introductory knowledge of accounting in students / I ( $X_1$ ) has an effect on understanding the basic concepts of accounting in students / i (Y).
- 2) Interest in studying accounting in students / I ( $X_2$ )  
The value  $p_{value}$  obtained for accountability ( $X_2$ ) is 0, while the specified significance level value is 0.10. This indicates that the  $P_{value} >$  of the specified level of significance. Thus, from the results of this calculation can be taken a decision that accepts  $H_{A3}$  and rejects  $H_{03}$ . This means that the interest in studying accounting in students / I ( $X_2$ ), has an effect on understanding the basic concepts of accounting in students / i (Y).
- 3) Teaching style of accounting lecturers ( $X_3$ )  
The value of  $P_{value}$  obtained for the teaching style of the introductory lecturer of accounting ( $X_3$ ) is 0, while the value of the specified level of significance is 0.10. This indicates that the  $P_{value} >$  of the specified level of significance. Thus, from the results of this calculation can be taken a decision that accepts  $H_{A4}$  and rejects  $H_{04}$ . This means that teaching lecturers an introduction to accounting has an effect on understanding the basic concepts of accounting in students / i (Y).

## 3.2 Discussion

### Understanding sharia accounting students towards the basic concepts of accounting

#### a. Student Opinions on Accounting Introductory Courses

In this stage researchers dig up information regarding the opinions of students both students who have basic accounting or not. Princess Riski Ananda, a student of the class of 2020 who has a basic IPA said that: "Introduction to Accounting courses are interesting courses, but because of my background Coming from high school. Then the course is a bit difficult to understand."

In addition to Princess Riski Ananda, the same thing was felt by Raudhatul Husna. Raudhatul Husna is a student of the class of 2021. Raudhatul husna said that

students who have basic Islamic economics explained that: "My opinion about the course Introduction to Accounting in general is the construction of accounting information. "Then Raudhatul Husna continued that: "yes arguably the basic concept of accounting explains about the basis of certain assumptions. Therefore, the concept of accounting can be said to include it, the concept of business entities, the concept of cost/ exchange price, the concept of business continuity, the concept of intersdification, coin of money measurement, the concept of period accounting, cash base, and accrual basis." Based on the exposure of some of these students can be concluded that the accounting introductory courses received a positive reception and added to students' insights in about Basic concepts of accounting.

### **b. Students' Understanding of Accounting Introductory Courses**

This stage is the next stage that researchers do to explore information in depth to students about their understanding of accounting introductory courses. One of the informants named Zuna Wanis student class of 2020 expressed his opinion on his understanding of the introduction to accounting: "My understanding of the accounting introductory course, after taking the course is enough to understand the theory studied in the accounting introductory course. However, sometimes I find the termination in accounting terms. In addition, I also have a little difficulty understanding the calculations taught by lecturers."

Rahmi Dhani Safitri, a student of the class of 2021, expressed her opinion on what is understood in the introductory course of accounting: "Her understanding in the introduction to accounting is. The concept of accounting is based on assumptions." In addition, Rahmi Dhani Safitri said that: "In general accounting is an information system that is used to convert data from transactions into financial information." Based on some of the opinions of these students, researchers concluded that not all students understand the introductory courses of accounting easily. However, based on observations that researchers do students are quite good at studying and understanding the material.

### **c. The Difficulty of Non-Muslim Students in Understanding Accounting's Introductory Courses**

This stage is the stage of extracting information about the difficulties experienced by Sharia accounting students in understanding accounting introductory courses. Salihin students class of 2021 explained that: the obstacles I faced in understanding the introductory accounting materials are the terms, and the calculations given by lecturers. Maybe if I use other learning methods I better understand the message of the material.

The opinion was also expressed by Nur Laila student class of 2020 explained that: "The difficulty is we get a lot of terms that are difficult to understand and also difficult to remember. In addition, learning methods in calculations also make us overwhelmed in understanding learning materials.

Based on the results of interviews with some students it can be concluded that students still have difficulty understanding the terms in the basic concept of accounting. In addition, students also have difficulty understanding the calculation methods caused by the learning methods used.



## IV. Conclusion

Based on the above exposure it can be concluded that:

1. Students still lack understanding about the terms of basic accounting concepts. In addition, students also still do not understand about the method of calculation in accounting. Therefore, according to researchers, effective and efficient learning methods are needed to make students understand the learning materials to be delivered.
2. Introductory knowledge of accounting to students / I (X<sub>1</sub>) affects the understanding of basic accounting concepts in students / i (Y). This is based on the Value P<sub>value</sub> obtained for introductory knowledge of accounting to students / I (X<sub>1</sub>) which is 0, while the value of the specified significance level is 0.10. This shows that the P<sub>value</sub> > of the specified level of significance. Thus, from the results of this calculation can be taken a decision that acceptS H<sub>A2</sub> and rejects H<sub>02</sub>.
3. Interest in studying accounting in students / I (X<sub>2</sub>), influential on understanding the basic concepts of accounting in students / i (Y). This is based on the value p<sub>value</sub> obtained for accountability (X<sub>2</sub>) which is 0, while the value of the specified significance level is 0.10. This indicates that the P<sub>value</sub> > of the specified level of significance. Thus, from the results of this calculation can be taken a decision that accepts H<sub>A3</sub> and rejects H<sub>03</sub>.
4. Teaching style of lecturers introduction to accounting influences the understanding of basic accounting concepts that exist in students / i (Y). This is based on the Value P<sub>Value</sub> obtained for the teaching style of the accounting introductory lecturer (X<sub>3</sub>) which is 0, while the value of the specified significance level is 0.10. This indicates that the P<sub>value</sub> > of the specified level of significance. Thus, from the results of this calculation can be taken a decision that acceptS H<sub>A4</sub> and rejects H<sub>04</sub>.

## Suggestion

The advice in this study is:

1. The curriculum review of the basic concepts of Islamic accounting, so that the curriculum to be implemented will be more relevant to the needs of students.
2. The learning model that must be done by lecturers who master courses must be diverse or not just monotonous. With a diverse learning model will motivate students in learning.
3. There is more mastery in lecturers who master courses. With the mastery of the lecturer concerned, it will automatically further enrich theory and practice to students.

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