

## ANALYSIS OF ACCOUNTING STUDENTS' UNDERSTANDING OF THE DEVELOPMENT OF BASIC ACCOUNTING CONCEPTS AND THEIR APPLICATION

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### Abstract

This study examines the understanding of students majoring in accounting related to the development of basic accounting concepts and their implementation in teaching at several universities in Bandar Lampung. S1 Accounting students from Bandar Lampung University, Technocrat University, and Darmajaya University class of 2020 became research subjects. Qualitative methods are used with data collection through questionnaires. The results showed differences in student understanding related to basic accounting concepts, influenced by teaching approaches, curricula, and learning methods at each university. Data analysis uses a descriptive approach with percentage-based score interpretation. The implications of this research can be used to improve teaching effectiveness and student understanding of basic accounting concepts. Further research recommendations include analysis of additional variables and company types to understand holistically the challenges of a dynamic and competitive work environment. These findings support the development of a responsive and relevant curriculum in meeting industry demands.

Keywords: Accounting, Student Curriculum, Understanding

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### 1. Introduction

Accounting has become an integral part of the trading and management system of business units, as well as human life. As a discipline, accounting provides information that is essential for carrying out the activities of an organization or company. The role of accounting has contributed significantly to the development of the field and profession of accounting, which continues to grow in line with the needs of the business world. Introduction to Accounting is a compulsory course for students majoring in accounting at every university (Fitriana & Wulandari, 2023). Learning at different levels takes into account the individual needs of students. Lecturers facilitate students according to their characteristics and learning needs.

In differentiated learning, actions are adapted to learning styles without providing identical treatment. Differentiated learning for students involves a stimulating environment, a curriculum with clear learning objectives, continuous assessment, lecturer responses to learning needs, and effective classroom management. Textbooks based on differentiation of learning styles are adapted to audio, visual and kinesthetic learning styles, allowing the understanding and application of material concepts. As expressed by Horngren et al. (2008), differentiated learning provides better benefits for students by tailoring learning according to their individual needs (Palupi et al., 2023).

S1 Accounting students from Bandar Lampung University, Technocratic University, and Darmajaya University show differences in teaching approaches and curriculum, affecting students' understanding of basic accounting concepts. In-depth analysis of

teaching approaches and curricula at each university is needed for adjustments to improve learning effectiveness and optimal understanding of students regarding basic accounting concepts. (AC, 2014). Students of the class of 2020 need to understand the concept of cost accounting in depth to face the challenges of the changing world of work. Basic knowledge of accounting, including cost accounting, is key in applying these theories and concepts in the business world. Universities need to develop curricula responsive to industry changes, offering relevant courses, so that students can develop skills for a dynamic and competitive work environment.

A solid understanding of accounting fundamentals and the ability to apply them is essential for accounting students. This is because students need to be prepared to face various challenges in the world of business and finance. This research provides an in-depth picture of the extent to which students understand the development of basic accounting concepts.

The results of this study not only provide insight into the quality of accounting education, but also provide valuable information to improve curriculum and training. This can help educational institutions and practitioners to develop programs that are more in line with the demands of the industrial world. Thus, this research has a positive impact in directing the development of accounting education towards relevance and readiness for the world of work

In the research of Sindiy Astuti, Aminah (2023) test the understanding of accounting students related to the basic concepts of accounting and their application by focusing on the variables of Profitability, Leverage, and Size of the Board of Commissioners on Occupational Health and Safety Disclosure (OHSD). The results show that students with a deep understanding of basic accounting concepts are more likely to involve themselves in OHSD disclosure, along with the positive and significant influence of Profitability and Leverage. Although the size of the Board of Commissioners does not significantly affect OHSD, these findings provide new insights into the involvement of accounting students in the context of corporate practice and social responsibility. This study, although limited, encourages further research by considering variations in the types of perus 'ahaan and additional variables for a more holistic analysis.

According to Khairudin.,(2018) stated that with the financial statements provided by the company's management, it is very helpful for shareholders in the decision-making process and is very useful in seeing current conditions and used as a tool to predict future conditions. In addition, in research conducted by Fiscal & Agatha (2015), effective budgeting plays a key role in achieving Local Original Revenue (PAD) targets. Although Lampung Province has succeeded in realizing PAD, there are still obstacles such as organizational characteristics that are not optimal and management policies that need to be improved. In this context, students' understanding of the basic concepts of accounting and their application is an important factor

## **2. Theoretical Background**

### **2.1 Understanding Accounting**

American Accounting Association Accounting is a process that involves identifying, measuring, and reporting economic information. The purpose of accounting is to provide users with clear and unequivocal basic economic information for assessing and making decisions. Several elements fall under this definition, such as the nature of accounting activities that include the identification, measurement, and reporting of economic

information. It is expected that accounting helps the assessment and decision making of the company (Satria & Fatmawati, 2021).

According to Fess, accounting can be defined as an information system that produces reports to parties who have interests related to economic activity and company conditions. In the view of Horngren and Horison (2017: 4), accounting is an information system that tracks business activities, generates reports, and informs decision makers about the results. According to Soemarso, the main purpose of accounting is to convey economic information from an economic unit, in this case a business entity, to interested parties. Accounting is expected to provide benefits to everyone inside and outside the company (Rahardjo, 2018).

The importance of accounting lies in the ability to accurately record financial information as well as possible and describe it in monetary terms. In addition, accounting also involves careful interpretation of the results that arise from the recorded data. Thus, accounting is not just a technical process, but also an art form that requires expertise and a deep understanding of the financial and business context (Arif & Wawo, 2016).

## 2.2 Basic Concepts of Understanding Accounting

Basic concepts of accounting, according to Munawir (2004), consists of three main components: assets, debt, and capital. Assets include the company's wealth, both tangible and intangible, including unallocated expenses. Current assets involve assets that can be used or sold in one year, such as cash, inventory, and receivables. Fixed assets include assets that last more than one year, whether tangible or intangible. Prepaid expenses and deferred expenses are expenses with future benefits.

Debt includes unpaid debt, both short-term and long-term, such as accounts payable, promissory notes, and conditional debt. Capital reflects the owner's rights to the company's assets, consisting of share capital, retained earnings, and appraisal capital.

Basic concepts of accounting according to Febrianto et al., (2020) involves principles such as business entity, monetary unit, business continuity, two aspects of accounting, accounting period, exchange price, matching, and the concept of effort and results. Business unity describes the separation of corporate and personal finances, while monetary units emphasize the measurement of financial statements with certain units of value. The concept of business continuity assumes the company operates indefinitely. Two aspects of accounting ensure a balance between assets, liabilities, and capital. Financial statements are prepared in a certain period for benchmarking and planning. Exchange pricing is based on objective value at the time the transaction occurred, while matchmaking links revenue to costs that are considered to generate revenue. Revenue arises from the effort made, not costs borne.

## 3. Methods

This study used qualitative methods with data collection using questionnaires. A literature approach is used, in which the collected data will be analyzed on the basis of relevant theories. The population in this study is S1 Accounting students IIB Darmajaya, Bandar Lampung University, Lampung University, and Indonesian Teknorat University.

The selection of the study population was limited to four universities due to limited resources and a network of researchers, which affected the ability to involve more institutions. The selection of universities that have uniformity of the variables studied can increase the validity and generalization of research findings. The focus on four universities allows researchers to go deeper in collecting data and analyzing specific

information in limited contexts. The uniformity of variables and depth of analysis are expected to optimize research results with limited resources.

Thus, this study aims to provide a systematic and reliable analysis of the collected data, providing a solid foundation for drawing conclusions based on the quantitative research methods used.

#### 4. Results and Discussion

##### 4.1 Research Results

The characteristics of respondents are seen based on criteria of gender, and university origin as follows:

**Table 1.** Profile of Research Respondents

No	University	Gender				Number of Students	%
		Man	%	Woman	%		
1	Bandar Lampung University	4	50,0	4	50,0	8	21,6
2	IIB Darmajaya	4	44,4	5	55,6	9	24,3
3	Indonesian Technonate University	2	50,0	2	50,0	4	10,8
4	University of Lampung	9	56,3	7	43,8	16	43,2
Total		19	51,4	18	48,6	37	100

Source: Data processed by researchers, 2024

Based on table 1 above, it is illustrated that the characteristics of respondents based on gender are dominated by men with a percentage of 51.4% and women by 48.6%. In addition, research respondents were dominated by respondents from the University of Lampung, which was 43.3%, IIB Darmajaya with a total of 9 respondents had a percentage of 24.3%, Bandar Lampung University with a total of 8 respondents had a percentage of 21.6%, Indonesian Teknorat University with a total of 4 respondents had a percentage of 10.8%.

##### 4.2 Descriptive Analysis of Research Variables

Descriptive analysis is carried out by providing a number of questions through questionnaires to respondents. The basis for the value of the respondent's answer interpretation criteria with percentages as follows:

**Table 2.** Basic Interpretation of Indicator Scores in research variables

No	Percentage	Categories
1	80 - 100	Very Understand
2	60 - 80	Understand
3	40 - 60	Just Understand
4	20 - 40	Lack of Understanding
5	≤ 20	Don't Understand

Source : Sugiyono (2013)

**Table 3.** Distribution of Respondents' Answers to the Understanding and Application of Basic Accounting Concepts

No Questions	Totally Agree		Agree		Enough		Disagree		Strongly Disagree		Total	
	F	%	F	%	F	%	F	%	F	%	F	%
1	21	56,8	10	27	4	10,8	0	0	2	5,4	37	100

2	15	40,5	17	45,9	2	5,4	2	5,4	1	2,7	37	100
3	13	35,1	19	51,4	3	8,1	2	5,4	0	0	37	100
4	10	27	12	32,4	13	35,1	1	2,7	1	2,7	37	100
5	8	21,6	8	21,6	12	32,4	6	16,2	3	8,1	37	100
6	21	56,8	10	27	4	10,8	1	2,7	1	2,7	37	100
7	8	21,6	18	48,6	0	0	10	27	1	2,7	37	100
8	9	24,3	17	45,9	8	21,6	3	8,1	0	0	37	100
9	12	32,4	12	32,4	11	29,7	1	2,7	1	2,7	37	100
10	15	40,5	13	35,1	7	18,9	1	2,7	1	2,7	37	100
11	13	35,1	17	45,9	4	10,8	2	5,4	1	2,7	37	100
12	15	40,5	12	32,4	7	18,9	2	5,4	1	2,7	37	100
13	14	37,8	17	45,9	3	8,1	1	2,7	2	5,4	37	100
14	9	24,3	15	40,5	11	29,7	1	2,7	1	2,7	37	100
15	11	29,7	14	37,8	6	16,2	4	10,8	2	5,4	37	100
16	8	21,6	14	37,8	12	32,4	2	5,4	1	2,7	37	100
17	12	32,4	14	37,8	6	16,2	4	10,8	1	2,7	37	100
18	16	43,2	14	37,8	4	10,8	2	5,4	1	2,7	37	100
19	10	27	11	29,7	11	29,7	4	10,8	1	2,7	37	100
20	14	37,8	16	43,2	6	16,2	1	2,7	0	0	37	100
21	10	27	15	40,5	7	18,9	3	8,1	2	5,4	37	100
22	16	43,2	11	29,7	9	24,3	1	2,7	0	0	37	100
23	13	35,1	18	48,6	4	10,8	2	5,4	0	0	37	100
24	12	32,4	14	37,8	4	10,8	6	16,2	1	2,7	37	100
25	11	29,7	12	32,4	10	27	3	8,1	1	2,7	37	100
26	13	35,1	11	29,7	10	27	3	8,1	0	0	37	100
27	11	29,7	10	27	12	32,4	4	10,8	0	0	37	100
28	16	43,2	9	24,3	8	21,6	4	10,8	0	0	37	100
29	12	32,4	12	32,4	11	29,7	2	5,4	0	0	37	100
30	21	56,8	10	27	5	13,5	0	0	1	2,7	37	100

Source : Data processed by researchers, 2024

The variable indicator of the application of basic accounting concepts in statement number 1 which explains that the majority of respondents answered answered strongly agree that students understand the basic concepts of accounting are very important for career success in accounting. Variable indicator statement number 2, the majority of respondents answered agreeing that internship or practical experience can provide valuable practical insights related to basic accounting concepts. Variable indicator statement number 3, the majority of respondents answered agreeing that students are very aware that differences in teaching methods between universities can affect students' understanding of accounting concepts. Indicator number 4 statement the majority of respondents answered quite agree that students understand that teaching methods that focus on differentiation of learning styles can increase student understanding of accounting material. Indicator statement number 5, the majority of respondents answered quite agree that students understand the effectiveness of online-based teaching materials in supporting the understanding of basic accounting concepts.

Statement indicator number 6, the majority of respondents answered strongly agree that good interaction between lecturers and students can improve the quality of learning in accounting. Statement indicator number 7 the majority of respondents answered in agreement that the contribution of group work in improving understanding of accounting concepts. Statement indicator number 8 the majority of respondents answered in

agreement that the accounting curriculum at universities is relevant to the needs of today's industry. Statement indicator number 9, the majority of respondents answered a balance between strongly agreeing and agreeing that the role of students in managing their study time is to understand accounting concepts well. Statement indicator number 10, the majority of respondents answered strongly agreeing that the ability to apply basic accounting concepts in practical situations is an important skill for accounting students

Indicator statement number 11, the majority of respondents answered agreeing that students understand that assets are resources owned by companies that provide economic benefits in the future. Indicator statement number 12, the majority of respondents answered strongly agree that students really understand that current assets are company assets that can be realized into cash or used or sold. Indicator statement number 13 the majority of respondents answered in agreement that students understand cash is money available for company operations. Indicator statement number 14, the majority of respondents answered in agreement that students understand that fixed assets are relatively large company expenses. Indicator statement number 15, the majority of respondents answered in agreement that students understand that the upfront expenses/costs are receivables at the end of the period. Indicator statement number 16, the majority of respondents answered agreeing that students understand that fixed assets are relatively large company expenses. Indicator statement number 17 that students understand deferred fees are a burden for subsequent years. Indicator statement number 18, the majority of respondents answered strongly agree that students really understand that debt is all company finances to other parties before being paid off.

Statement indicator number 19 the majority of respondents answered a balance between agreeing and moderately agreeing that the source of funds comes from creditors. Indicator statement number 20, the majority of respondents answered agreeing that students understand that current debt is all financial obligations that must be fulfilled in one operational period. Statement indicator number 21, the majority of respondents answered agreeing that students understand bond debt including short-term debt. Indicator number 22, the majority of respondents answered strongly agreeing that students are very aware that short-term debt must be repaid in less than one year. Indicator statement number 23 the majority of respondents answered in agreement that students understand that capital is a right or part owned by company owners which is indicated in the post capital, surplus and retained earnings. Indicator statement number 24, the majority of respondents answered agreed that students understand that capital is the excess value of assets owned by the company against all its debts. Indicator statement number 25, the majority of respondents answered agreeing that students understand that capital is all goods in the company's household in its production function to form income. Indicator statement number 26, the majority of respondents answered strongly agree that students are very aware of capital in the form of concrete goods in the company's household.

Indicator statement number 27, the majority of respondents answered quite agree that students understand long-term capital that is withdrawn for an indefinite or limited period of time. Indicator statement number 28 the majority of respondents answered strongly agree that students are very familiar with machinery, vehicles, geduang and so on when the initial formation of the company including its own capital group. The indicator of the statement number of the majority of respondents answered a balance between strongly agreeing and agreeing that students really understand that their own capital is capital with irregular income. Indicator statement number 30, the majority of respondents answered

strongly agree that students really understand that capital can come from funds invested by investors in the form of shares.

**Table 4.** Percentage of Respondents' Answers to the Understanding and Application of Basic Accounting Concepts

University	Percentage (%)					Total
	Totally Agree	Agree	Enough	Disagree	Strongly Disagree	
IIB Darmajaya	81,9	7,4	8,1	1,9	0,7	100,0
Bandar Lampung University	20,0	45,8	21,3	8,3	4,6	100,0
University of Lampung	20,7	44,6	23,2	8,8	2,7	100,0
Indonesian Technonate University	17,5	49,2	33,3	0,0	0,0	100,0

Source: Data processed by researchers, 2024

Based on the results of data processing in table 4, percentage data analysis regarding accounting students' understanding of the development of basic accounting concepts and their application in various universities shows significant differences. IIB Darmajaya stands out as the most dominant university, with 81.9% of students expressing strong approval of the topic. This illustrates the very high level of approval from students towards understanding the basic concepts of accounting at IIB Darmajaya.

Meanwhile, Bandar Lampung University, Lampung University, and Indonesian Tech University have lower approval rates. The percentage of students who strongly agreed at Bandar Lampung University was 20.0%, at Lampung University at 20.7%, and at Indonesian Teknorat University at 17.5%. These results show significant variation in student perceptions from the three universities regarding understanding basic accounting concepts.

Based on the results of the questionnaire, it was concluded that IIB Darmajaya significantly dominated in supporting accounting students' understanding of the development of basic accounting concepts and their application, with a high level of approval from respondents. It is important to note that the selection of only four universities in the study was based on limited resources and networks of researchers, which affected accessibility to specific higher education institutions. Nevertheless, the focus on the four universities still provides valuable insights regarding the effectiveness of curriculum and teaching methods, along with the dominant contribution found in IIB Darmajaya. Therefore, positive conclusions about IIB Darmajaya as an effective institution in increasing students' understanding of the basic concepts of accounting can be interpreted in the context of limited resources and research conducted at selected universities.

Thus, it can be concluded that IIB Darmajaya has a dominant contribution in supporting the understanding of accounting students on the development of basic accounting concepts and their application. Bandar Lampung University, Lampung University, and Indonesian Tech University, although they have lower percentages, still contribute in this context, but need to be considered for increasing student understanding in the future.

### 4.3 Discussion

From the results of this study, it can be concluded that the level of student understanding of basic accounting concepts tends to vary among students from Bandar Lampung University, Lampung University, Technocrat University, and Darmajaya University. This finding is in line with previous research showing differences in the level of understanding between students from different higher education institutions.

Differences in teaching methods and curriculum focus at these universities contribute to students' understanding of basic accounting concepts. Different teaching methods can influence how students process information and internalize accounting concepts. Different curriculum focuses also play a key role, with different emphasis on basic accounting concepts or their application in practical situations. The results showed that differentiated learning approaches have a positive impact on student understanding.

Lecturers who pay attention to the learning style of each student can increase the effectiveness of learning. These findings are in line with the literature that emphasizes the importance of differentiated learning in achieving optimal understanding, especially since each student has a different learning style. Based on these findings, it is recommended that relevant universities conduct an in-depth evaluation of their teaching methods and curriculum. Universities can adopt differentiated learning strategies as a step to improve student understanding. The involvement of lecturers in responding to students' individual learning needs can have a positive impact.

The results of this study are relevant to the research conducted by Efriyenti (2017), Febrianto et al.(2020), Rusmita(2018) which shows that students from SMK Accounting, SMK IPS, and SMK IPS have the same assessment of the basic concepts of accounting proxied with assets, liabilities, and equity. Furthermore, the results showed that students from SMK Accounting, SMA IPS, and SMA IPA showed significant differences in understanding capital. For H1, the significance levels are 0.724 and 0.874, with values greater than 0.05. This can be caused by many things, such as lack of practice, lack of practice, and short study time. As a result, students do not understand assets and liabilities, which are important components of financial statements.

## 5. Conclusion

The results of this study show that there are significant differences in the understanding of accounting students on the development of basic accounting concepts and their application in various universities. IIB Darmajaya achieved a very high approval rate, standing out with 81.9% of students expressing strong approval of the topic. In contrast, Bandar Lampung University, Lampung University, and Indonesian Technocrat University have lower approval rates, with percentages between 17.5% and 20.7%.

This conclusion indicates that IIB Darmajaya has a dominant contribution in supporting accounting students' understanding of the basic concepts of accounting. Although other universities contributed, it seems that special attention needs to be paid to improving student understanding at Bandar Lampung University, Lampung University, and Indonesian Technocrat University. This conclusion is in line with previous discussions that highlighted differences in teaching methods and curriculum focus as factors causing variations in student understanding in various higher education institutions. Therefore, recommendations for evaluation and improvement of learning strategies in related universities can be a relevant step to improve the quality of understanding of basic accounting concepts among accounting students.

For further research, it is recommended to be more in-depth in analyzing the factors that cause variations in student understanding such as teaching methods, curriculum, lecturer quality, learning resources and facilities, cooperation with industry, practical abilities and field experience, as well as student motivation and involvement. Broader comparative study and in-depth evaluation of teaching strategies at different colleges can provide deeper insights. In addition, exploration of the application of technology in

learning and collaboration between universities can be effective steps to increase the understanding of accounting students in basic concepts and their application.

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**Questionnaire Appendix**

**Identity of Respondents**

Full Name : ..... (Required )  
 University Origin : .....  
 Gender : ( ) Men ( ) Women

**Note:** The identity of respondents will not be published, the inclusion of names and other identities is solely the only research effort can be accounted for academically. Thanks.

**Charging Hint:** Choose the answer that you think will work best for you. By putting a sign (✓) in the answer column that has been provided.

**Description:** (1) STS strongly disagrees (2) TS disagrees (3) n neutral (4) s agrees (5) SS strongly agrees

No	Statement Item	Answer				
		STS (1)	TS (2)	C (3)	S (4)	SS (5)
<b>A. Application of Basic Accounting Concepts</b>						
1	How agree you that understanding the basic concepts of accounting is essential for career success in accounting					
2	How agree that internship or practical experience can provide valuable practical insight into basic accounting concepts					
3	The extent to which you agree that differences in teaching methods between universities can affect students' understanding of accounting concepts					
4	The extent to which you agree that teaching methods that focus on differentiating learning styles can improve students' understanding of accounting material					
5	What is your view on the effectiveness of online-based teaching materials in supporting the understanding of basic accounting concepts?					
6	How agree that good interaction between lecturers and students can improve the quality of learning in accounting					
7	How do you think of the contribution of group work in improving understanding of accounting concepts?					

No	Statement Item	Answer				
		STS (1)	TS (2)	C (3)	S (4)	SS (5)
8	How agree you that the accounting curriculum at your university is relevant to current industry needs					
9	What do you think of the role of students in managing their study time to understand accounting concepts well					
10	The extent to which you agree that the ability to apply basic accounting concepts in practical situations is an important skill for accounting students					
<b>B. Understanding of Basic Accounting Concepts</b>						
11	Assets are resources owned by companies that provide economic benefits in the future.					
12	Current assets are company assets that can be realized into cash or used or sold.					
13	Cash is the money available for the operation of the company.					
14	Fixed assets are relatively large company expenses.					
15	Upfront expenses/costs are receivables at the end of the period.					
16	Fixed assets are relatively large company expenses.					
17	Deferred costs become a burden for subsequent years.					
18	Debt is all the company's finances to other parties before it is repaid.					
19	The source of funds comes from creditors.					
20	Current debt is all financial obligations that must be fulfilled in one operational period.					
21	Bond debt includes short-term debt.					
22	Short-term debt must be repaid in less than one year.					

No	Statement Item	Answer				
		STS (1)	TS (2)	C (3)	S (4)	SS (5)
23	Capital is the right or part owned by the owner of the company indicated in the items capital, surplus and retained earnings.					
24	Capital is the excess value of assets owned by a company against all its debts.					
25	Capital is all the goods that exist in a company's household in its production function to form income.					
26	Capital in the form of concrete goods in the company's household.					
27	Long-term capital that is withdrawn for an indefinite or limited period of time.					
28	Machinery, vehicles, bulky and so on during the initial formation of the company included its own capital class.					
29	Capital itself is capital with irregular income.					
30	Capital can come from funds invested by investors in the form of shares.					

Source: Muhammad Sar'i, Muhammad Irsadisyah, Nasrullah Djamil (2010).

**Appendix of Data Processing Results**

**How agree you that understanding the basic concepts of accounting is essential for career success in accounting**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	2	5,4	5,4	5,4
	Enough	4	10,8	10,8	16,2
	Agree	10	27,0	27,0	43,2
	Totally Agree	21	56,8	56,8	100,0
	Total	37	100,0	100,0	

**How agree that internship or practical experience can provide valuable practical insight into basic accounting concepts**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	1	2,7	2,7	2,7
	Disagree	2	5,4	5,4	8,1
	Enough	2	5,4	5,4	13,5
	Agree	17	45,9	45,9	59,5
	Totally Agree	15	40,5	40,5	100,0
	Total	37	100,0	100,0	

**The extent to which you agree that differences in teaching methods between universities can affect students' understanding of accounting concepts**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Disagree	2	5,4	5,4	5,4
	Enough	3	8,1	8,1	13,5
	Agree	19	51,4	51,4	64,9
	Totally Agree	13	35,1	35,1	100,0
	Total	37	100,0	100,0	

**The extent to which you agree that teaching methods that focus on differentiating learning styles can improve students' understanding of accounting material**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	1	2,7	2,7	2,7
	Disagree	1	2,7	2,7	5,4
	Enough	13	35,1	35,1	40,5
	Agree	12	32,4	32,4	73,0
	Totally Agree	10	27,0	27,0	100,0
	Total	37	100,0	100,0	

**What is your view on the effectiveness of online-based teaching materials in supporting the understanding of basic accounting concepts?**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	3	8,1	8,1	8,1
	Disagree	6	16,2	16,2	24,3
	Enough	12	32,4	32,4	56,8
	Agree	8	21,6	21,6	78,4
	Totally Agree	8	21,6	21,6	100,0
	Total	37	100,0	100,0	

**How agree that good interaction between lecturers and students can improve the quality of learning in accounting**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	1	2,7	2,7	2,7
	Disagree	1	2,7	2,7	5,4
	Enough	4	10,8	10,8	16,2
	Agree	10	27,0	27,0	43,2
	Totally Agree	21	56,8	56,8	100,0
	Total	37	100,0	100,0	

**How do you think of the contribution of group work in improving understanding of accounting concepts?**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	1	2,7	2,7	2,7
	Enough	10	27,0	27,0	29,7
	Agree	18	48,6	48,6	78,4
	Totally Agree	8	21,6	21,6	100,0
	Total	37	100,0	100,0	

**How agree you that the accounting curriculum at your university is relevant to current industry needs**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Disagree	3	8,1	8,1	8,1
	Enough	8	21,6	21,6	29,7
	Agree	17	45,9	45,9	75,7
	Totally Agree	9	24,3	24,3	100,0
	Total	37	100,0	100,0	

**What do you think of the role of students in managing their study time to understand accounting concepts well**

		Frequency	Percent	Valid Percent	Cumulative Percent
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Valid	Strongly Disagree	1	2,7	2,7	2,7
	Disagree	1	2,7	2,7	5,4
	Enough	11	29,7	29,7	35,1
	Agree	12	32,4	32,4	67,6
	Totally Agree	12	32,4	32,4	100,0
	Total	37	100,0	100,0	

**The extent to which you agree that the ability to apply basic accounting concepts in practical situations is an important skill for accounting students**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	1	2,7	2,7	2,7
	Disagree	1	2,7	2,7	5,4
	Enough	7	18,9	18,9	24,3
	Agree	13	35,1	35,1	59,5
	Totally Agree	15	40,5	40,5	100,0
	Total	37	100,0	100,0	

**Assets are resources owned by companies that provide economic benefits in the future.**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	1	2,7	2,7	2,7
	Disagree	2	5,4	5,4	8,1
	Enough	4	10,8	10,8	18,9
	Agree	17	45,9	45,9	64,9
	Totally Agree	13	35,1	35,1	100,0
	Total	37	100,0	100,0	

**Current assets are company assets that can be realized into cash or used or sold.**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	1	2,7	2,7	2,7
	Disagree	2	5,4	5,4	8,1
	Enough	7	18,9	18,9	27,0
	Agree	12	32,4	32,4	59,5
	Totally Agree	15	40,5	40,5	100,0
	Total	37	100,0	100,0	

**Cash is the money available for the operation of the company.**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	2	5,4	5,4	5,4
	Disagree	1	2,7	2,7	8,1
	Enough	3	8,1	8,1	16,2

Agree	17	45,9	45,9	62,2
Totally Agree	14	37,8	37,8	100,0
Total	37	100,0	100,0	

**Fixed assets are relatively large company expenses.**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	1	2,7	2,7	2,7
	Disagree	1	2,7	2,7	5,4
	Enough	11	29,7	29,7	35,1
	Agree	15	40,5	40,5	75,7
	Totally Agree	9	24,3	24,3	100,0
	Total	37	100,0	100,0	

**Upfront expenses/costs are receivables at the end of the period.**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	2	5,4	5,4	5,4
	Disagree	4	10,8	10,8	16,2
	Enough	6	16,2	16,2	32,4
	Agree	14	37,8	37,8	70,3
	Totally Agree	11	29,7	29,7	100,0
	Total	37	100,0	100,0	

**Fixed assets are relatively large company expenses.**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	1	2,7	2,7	2,7
	Disagree	2	5,4	5,4	8,1
	Enough	12	32,4	32,4	40,5
	Agree	14	37,8	37,8	78,4
	Totally Agree	8	21,6	21,6	100,0
	Total	37	100,0	100,0	

**Deferred costs become a burden for subsequent years.**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	1	2,7	2,7	2,7
	Disagree	4	10,8	10,8	13,5
	Enough	6	16,2	16,2	29,7
	Agree	14	37,8	37,8	67,6
	Totally Agree	12	32,4	32,4	100,0
	Total	37	100,0	100,0	

**Debt is all the company's finances to other parties before it is repaid.**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	1	2,7	2,7	2,7
	Disagree	2	5,4	5,4	8,1
	Enough	4	10,8	10,8	18,9
	Agree	14	37,8	37,8	56,8
	Totally Agree	16	43,2	43,2	100,0
	Total	37	100,0	100,0	

**The source of funds comes from creditors.**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	1	2,7	2,7	2,7
	Disagree	4	10,8	10,8	13,5
	Enough	11	29,7	29,7	43,2
	Agree	11	29,7	29,7	73,0
	Totally Agree	10	27,0	27,0	100,0
	Total	37	100,0	100,0	

**Current debt is all financial obligations that must be fulfilled in one operational period.**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Disagree	1	2,7	2,7	2,7
	Enough	6	16,2	16,2	18,9
	Agree	16	43,2	43,2	62,2
	Totally Agree	14	37,8	37,8	100,0
	Total	37	100,0	100,0	

**Bond debt includes short-term debt.**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	2	5,4	5,4	5,4
	Disagree	3	8,1	8,1	13,5
	Enough	7	18,9	18,9	32,4
	Agree	15	40,5	40,5	73,0
	Totally Agree	10	27,0	27,0	100,0
	Total	37	100,0	100,0	

**Short-term debt must be repaid in less than one year.**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Disagree	1	2,7	2,7	2,7
	Enough	9	24,3	24,3	27,0
	Agree	11	29,7	29,7	56,8
	Totally Agree	16	43,2	43,2	100,0

Total	37	100,0	100,0
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**Capital is the right or part owned by the owner of the company indicated in the items capital, surplus and retained earnings.**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Disagree	2	5,4	5,4	5,4
Enough	4	10,8	10,8	16,2
Agree	18	48,6	48,6	64,9
Totally Agree	13	35,1	35,1	100,0
Total	37	100,0	100,0	

**Capital is the excess value of assets owned by a company against all its debts.**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Strongly Disagree	1	2,7	2,7	2,7
Disagree	6	16,2	16,2	18,9
Enough	4	10,8	10,8	29,7
Agree	14	37,8	37,8	67,6
Totally Agree	12	32,4	32,4	100,0
Total	37	100,0	100,0	

**Capital is all the goods that exist in a company's household in its production function to form income.**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Strongly Disagree	1	2,7	2,7	2,7
Disagree	3	8,1	8,1	10,8
Enough	10	27,0	27,0	37,8
Agree	12	32,4	32,4	70,3
Totally Agree	11	29,7	29,7	100,0
Total	37	100,0	100,0	

**Capital in the form of concrete goods in the company's household.**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Disagree	3	8,1	8,1	8,1
Enough	10	27,0	27,0	35,1
Agree	11	29,7	29,7	64,9
Totally Agree	13	35,1	35,1	100,0
Total	37	100,0	100,0	

**Long-term capital that is withdrawn for an indefinite or limited period of time.**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Disagree	4	10,8	10,8	10,8
	Enough	12	32,4	32,4	43,2
	Agree	10	27,0	27,0	70,3
	Totally Agree	11	29,7	29,7	100,0
	Total	37	100,0	100,0	

**Machinery, vehicles, bulky and so on during the initial formation of the company included its own capital class.**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Disagree	4	10,8	10,8	10,8
	Enough	8	21,6	21,6	32,4
	Agree	9	24,3	24,3	56,8
	Totally Agree	16	43,2	43,2	100,0
	Total	37	100,0	100,0	

**Capital itself is capital with irregular income.**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Disagree	2	5,4	5,4	5,4
	Enough	11	29,7	29,7	35,1
	Agree	12	32,4	32,4	67,6
	Totally Agree	12	32,4	32,4	100,0
	Total	37	100,0	100,0	

**Capital can come from funds invested by investors in the form of shares.**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Disagree	1	2,7	2,7	2,7
	Enough	5	13,5	13,5	16,2
	Agree	10	27,0	27,0	43,2
	Totally Agree	21	56,8	56,8	100,0
	Total	37	100,0	100,0	