

The Education to Improve Students' Interest in Choosing the Accounting Program

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Abstract:- This study aimed to analyze the effect of accounting learning achievement on interest in continuing studies in the Accounting study program. The population in this study consisted of twelfth-grade students at Senior High Schools in Ilir Barat I of Palembang, totaling 102 students. The questionnaire was tested for validity and reliability before collecting research data. The hypothesis was tested by regression analysis. This study indicated a significant effect on accounting learning achievement on students' interest in continuing their studies in the Accounting study program with a correlation coefficient of 0.696. Hopefully, the results of this study will be beneficial for schools, colleges, and students by explaining the description of students' interest in studying Accounting study program in the form of career prospects and salaries of the accounting profession for students; therefore, the students will get some ideas of the majors they will choose.

Keywords:- Accounting, Learning Achievement, Interest.

I. INTRODUCTION

Education is a teaching and learning activity from someone, by someone, and for someone as a conscious effort to educate themselves. Therefore, all people in Indonesia need education. According to Law No. 12 of 2012 Chapter 1 Article 1 concerning Higher Education, it is stated that: Education is a conscious and planned effort to create a learning atmosphere and learning process so that students actively develop their potential to have religious-spiritual strength, self-control, personality, intelligence, noble character, and skills needed by himself, society, nation, and state.

Based on the Preamble to the 1945 Constitution, the goal of the Indonesian state is to educate the nation's life. Thus, to realize this goal, all Indonesian must get an education. The education provided maximally by the state for the community will help the state achieve its goals. One of the government's efforts to realize the Indonesian state's goals is by developing higher education institutions such as state higher education and private higher education.

Students should tend to continue to higher education after taking education. Interest in continuing their studies in Accounting Study Program is a tendency that directs students

to choose colleges, especially Accounting Study Programs as a continuation after graduating from high school, characterized by feelings of pleasure, desire, attention, encouragement, and wants needs and expectations.

According to Shah (2015), interest in continuing studies in accounting study programs is influenced by two factors, namely internal factors and external factors. Internal factors that influence interest in continuing studies in Accounting Study Program are physical and spiritual conditions or conditions such as intelligence, learning achievement, attitudes, talents, and motivation. External factors that affect the interest in continuing the study of the Accounting Study Program are the conditions around the student's environment, such as the family environment, community environment, school environment, and peer environment.

The discussion above showed that learning achievement affects an interest in continuing studies in accounting study programs. Achievement can be achieved maximally by a person through a process commonly referred to as learning. This study aimed to increase high school students' interest in choosing an Accounting major as the primary choice when continuing their education to the diploma or bachelor degrees. This study focused on increasing students' interest in choosing an accounting study program by mapping the factors influencing them in choosing accounting majors. This research was expected to be used as input for teachers in increasing students' interest in continuing their studies to the Accounting Study Program by paying attention to the factors that influence their interest in continuing their studies to the Accounting Study Program.

II. LITERATURE REVIEW

Accounting and Its Benefits

Accounting is a process of recording, summarizing, classifying, processing, and presenting transaction data. Understanding accounting is a form of interpretation of company finances to measure and describe certainty regarding the information relating to the entry and exit of company money.

Accounting benefits can be felt in general, such as knowing how much capital a company has, providing information/reports to external parties, as a means of control and financial control, as a company evaluation tool, being the

basis for allocating resources, as a basis for calculating taxes, and as a basis for implementing policies to be implemented.

Like other disciplines, accounting also has several unique fields, such as financial accounting, which regularly record company financial transactions as a valuable source of information for management, company owners, and creditors. Then, there is the area of accounting for non-profit organizations used by non-profit entities. Not all businesses apply this accounting field because the goal is to plan a budget, not to make a profit. For example, as in a company's CSR funds, this includes the results of accounting for non-profit organizations.

Learning Achievement

Achievement can be achieved maximally by a person through a process commonly referred to as learning. According to Sardiman (2009), the definition of learning can be seen in a broad sense and a narrow sense. First, learning can be defined as a psycho-physical activity leading to complete personal development in a broad sense. Then in a narrow sense, learning is intended to master science material, which is part of activity towards forming a complete personality.

Learning is a change in behavior, where the change can lead to better behavior, but there is also the possibility of leading to worse behavior (Dalyono, 2015). Therefore, based on the notions of learning achievement, it can be concluded that learning achievement is an assessment of the results of efforts to master science in the form of numbers or letters that is carried out by a person when forming a complete personality.

Previous Studies

Setiawan (2016) investigated the interest in continuing their studies to college regarding vocational learning achievement in accounting and parents' occupation in eleventh-grade students of the accounting expertise program at Vocational High School 1 of Sukoharjo the 2015/2016 academic year. The study variables consisted of motivation, learning achievement, parents' socioeconomic status, and school environment on the students' interest in continuing their education to college (Fitriani, 2014). Several other studies analyzed students' interest in choosing majors, such as studies by Ratnasari (2012), Saputro (2012), Kharisma (2015), Budiarsanto (2017), and Budiarto *et al.* (2014).

The hypothesis in this study was that there was a significant effect on Learning Achievement on Their Interest in Continuing Their Studies in the Accounting Study Program for the Twelfth Grade at Senior High School Students in Ilir Barat I of Palembang Academic Year 2019-2020.

H1: The hypothesis in this study was that there was a significant effect on Learning Achievement on Their Interest in Continuing Their Studies in the Accounting Study Program for the Twelfth Grade at Senior High School Students in Ilir Barat I of Palembang Academic Year 2019-2020.

III. RESEARCH METHODS

This study aimed to find the effect of the independent variable on the dependent variable, namely to find the effect of Learning Achievement on Accounting Subjects on Interest in Continuing Study in Accounting Study Program in The Twelfth Grade Students of Senior High Schools in Ilir Barat I of Palembang in the Academic Year 2019-2020. The population in this study was all twelfth-grade students of Senior High Schools in Ilir Barat I of Palembang.

Learning achievement in this study was the independent variable (*X*). Learning achievement is assessing the results of efforts to master science in numbers or letters carried out by someone when forming a complete personality. Accounting Learning Achievement is an assessment of the results of efforts to master accounting subjects obtained in numbers and letters when forming a complete personality.

This Accounting Learning Achievement was measured using documentation of student accounting learning outcomes, namely the average daily test score (UH) for the odd semester of the 2019-2020 academic year and the mid-semester test score (UTS) for the odd semester for the 2019-2020 academic year and the Mid-Semester Examination (UTS) which included the Trial Balance and Adjusting Entries.

IV. RESULTS AND DISCUSSION

Data collection in this study was obtained by distributing questionnaires to respondents by visiting the sampling directly. The population of this research was Senior High Schools in Ilir Barat I of Palembang. All populations became samples from this study because they are only a few.

The total questionnaires in this study were 102 respondents. Respondents consisted of six schools interested in continuing their studies in the Accounting study program in Ilir Barat I sub-district, Palembang. Furthermore, as many as 102 questionnaires were returned by respondents and could be used in the data processing. The complete distribution of the questionnaires in this study was presented in Table 1. A total of 102 questionnaires that had been returned could be used in data management, and the characteristics of the respondents could be seen in table 2 regarding gender.

The variable of Student Interest in continuing their studies to the Accounting study program had an average of 2.9608, so it was known that the majority of respondents assessed the interest of accounting students to continue their studies in the Accounting study program with the answer that respondents agree because it was in the interval 2.61 – 3.4. Therefore, it can be said that the average student was still neutral in continuing their studies in the accounting study program. In comparison, the minimum answer from the respondents was 1.33, which meant that all students gave the lowest answer to the variable of their interest in continuing their studies to the accounting study program, which was

strongly disagreed because they were in the interval 1.00 – 1.8.

Furthermore, the full answer from all respondents who gave the highest score was 5, which meant that students who gave the highest answer to the variable of student interest in continuing their studies to the accounting study program strongly agreed because they were in the interval 4.21 – 5. In addition, the standard deviation was 0.59940, which meant that the size of the questionnaire spread from the variable of student interest in continuing their studies to the accounting study program was 0.59940 from 102 respondents. Therefore, it showed that the interest in continuing their studies to the accounting study program at Senior High School 11, Senior High School 1, Senior High School 3, Senior High School 5, Senior High School 2, Senior High School 10 to continue their interest in the accounting study program was categorized as good.

The variable of desire for achievement had an average value of 3.4031, so it was known that most respondents assessed the desire to excel with the answer that respondents agreed with because it was at the interval of 3.41 - 4.2. In contrast, the minimum answer from the respondents was 1.78, which means that all students who gave the lowest

answer on the variable of desire to excel were strongly disagreed because at the interval of 1.00 to 1.8.

Furthermore, the full answer from all respondents who gave the highest score was 5, which means that students who gave the highest answer to the desired achievement variable strongly agreed because at the interval 4.21 - 5. The standard deviation was 0.55872, which meant the size of the questionnaire from the variable of desire for achievement was 0.55872 from 102 respondents. It showed that the variable of desire for achievement in Senior High School 11, Senior High School 1, Vocational High School 3, Vocational High School 5, Senior High School 2, Senior High School 10 for the desire to achieve was categorized as good.

Based on the results of the calculations in table 4, it can be concluded that each question item had a value of Cronbach’s Alpha item delete < Cronbach’s Alpha. It meant that each question from the variable of interest was valid. The calculations in table 5 showed that each question item had a value of Cronbach’s Alpha item delete < Cronbach’s Alpha. It meant that each question from the variable of interest was valid.

Table 1. Questionnaire Data

Explanation	Total	Percent
Distributed Questionnaires	102	100%
Returned Questionnaires	102	100%
Processed Questionnaires	102	100%
Unqualified Questionnaires	0	0

Source: Processed Data

Table 2. Respondent Characteristics Based on Gender

Frequency		Percent	Valid Percent	Cumulative Percent
Valid	Man	29	28,4	28,4
	Woman	73	71,6	100,0
	Total	102	100,0	100,0

Source: Processed Data

Table 3. Descriptive Statistics

N Statistic	Minimum Statistic	Maximum Statistic	Mean		Std. Deviation Statistic	
			Statistic	Std. Error		
Interest	102	1,33	4,00	2,9608	,05935	,59940
Achievement	102	1,78	4,44	3,4031	,05532	,55872
Valid N (listwise)	102					

Source: Processed Data

Partial Test (t-Test)

According to Ghozali in Wijaya (2018: 88), the t-statistical test showed how far the influence of one explanatory/independent variable individually explained the variation of the dependent variable tested at a significance level of 0.05.

Based on the results in table 6, testing the hypothesis was done through testing the significance of the coefficient of the achievement variable (X1). The magnitude of the regression coefficient was 0.696, and the significance value

was 0.000. At the level of sig. $\alpha = 5\%$, the regression coefficient was significant because $0.000 < 0.05$, which meant that H_0 was accepted.

The first hypothesis in this study was accepted. Based on the test results above, it can be concluded that achievement (X1) had a significant effect on students' interest in continuing their studies in the accounting study program (Y). If there were an increase in achievement of 1 point, it would increase their interest in continuing studies to the accounting study program by 0.696 points.

Table 4. The result of validity test for students' interest variable
Reliability Statistics

Cronbach's	
Alpha	N of Items
.890	6

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Cronbach's Alpha if Item Deleted	Explanation
MPSA1	14,8824	9,214	,649	,881	Valid
MPSA2	14,7353	9,107	,756	,864	Valid
MPSA3	14,6961	9,659	,687	,875	Valid
MPSA4	14,8431	9,025	,721	,869	Valid
MPSA5	14,7549	9,494	,728	,869	Valid
MPSA6	14,9118	8,576	,731	,868	Valid

Source: SPSS version 24

Table 5. The result of validity test for achievement variable
Reliability Statistics

Cronbach's	
Alpha	N of Items
.908	9

Item-Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item- Total Correlation	Cronbach's Alpha if Item Deleted	Explanation
KUB1	24,5784	19,731	,708	,896	Valid
KUB3	24,4020	20,520	,635	,901	Valid
KUB4	24,5392	19,498	,703	,896	Valid
KUB5	24,3235	20,102	,710	,896	Valid
KUB6	24,4510	18,428	,827	,887	Valid
KUB7	24,7157	20,146	,565	,907	Valid
KUB8	24,5686	19,852	,679	,898	Valid
KUB9	24,5294	19,994	,728	,895	Valid
KUB10	24,6765	19,805	,640	,901	Valid

Source: SPSS version 24

Table 6. T test

Coefficients ^a						
	Unstandardized Coefficients		Standardized Coefficients			
Model	B	Std. Error	Beta	t	Sig.	Hypothesis
Achievement	,696	,079	,649	8,791	,000	Hip.diterima
a. Dependent Variable: MINAT						

Source: SPSS version 24

V. CONCLUSIONS

Testing the hypothesis was done by testing the significance of the coefficient of the achievement variable (X1). The magnitude of the regression coefficient was 0.696, and the significance value was 0.000. At the level of sig. $\alpha = 5\%$, then the regression coefficient was significant because $0.000 < 0.05$, which meant that it accepted H_0 . Based on the test results above, it can be concluded that achievement (X1) had a significant effect on students' interest in continuing their studies in the accounting study program (Y). Therefore, the first hypothesis in this study was accepted. If there were an increase in achievement of 1 point, it would increase the students' interest in continuing studies to the accounting study program by 0.696 points. Based on the research results, schools were expected to provide an overview of the interest in studying Accounting study programs in the form of career prospects and salaries of the accounting profession to students to get some ideas of the majors they will choose.

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