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Factors Affecting the Level of Understanding of Introductory Accounting Courses

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ABSTRACT

This lesson wants to explore each contribution from each aspect that has been determined to be studied as a problem topic to be discussed from this study. This lesson was held at Pamulang University, Undergraduate Accounting Study Program, 2nd semester, Faculty of Economics and Business, located at Surya Kencana No. 1, West Pamulang, Pamulang District, South Tangerang City, Banten. The sample was selected from the Slovin formula, which was found to be 1,639 students from a total of 394 observation reports and using associative quantitative techniques. For the analysis of multiple linear regression. The lesson shows that the infrastructure of learning origins contributes to the level of introductory accounting lesson deepening. Teacher skills do not contribute to the level of introductory accounting lesson deepening. Locus of control is able to moderate learning infrastructure. Locus of control is unable to moderate the origin and learning skills.

Keywords: *Level of Understanding of Introductory Accounting Courses, Learning Facilities, Background, Secondary Education, Internal Locus of Control*

ABSTRAK

Studi ini ingin menguji dan memperoleh fakta empiris tentang Faktor-Faktor yang Mempengaruhi Tingkat Pemahaman Mata Kuliah Pengantar Akuntansi dengan Internal Locus Of Control sebagai Pemoderasi. Studi ini diselenggarakan di Universitas Pamulang, Fakultas Ekonomi dan Bisnis, Program Studi S1 Akuntansi semester 2 yang berlokasi di Jalan Surya Kencana No. 1, Pamulang Barat, Kec. Pamulang, Kota Tangerang Selatan, Banten. Teknik pengumpulan sampel penelitian menggunakan metode Slovin, sehingga menghasilkan sampel sebanyak 1.639 mahasiswa dengan jumlah observasi sebanyak 394 data dan menggunakan pendekatan kuantitatif asosiatif. Teknik analisis data yang digunakan adalah analisis regresi linier berganda. Hasil penelitian ini menunjukan bahwa Fasilitas Pembelajaran dan Latar Belakang Pendidikan Menengah berkontribusi pada tingkat pemahaman mata kuliah pengantar akuntansi. Kompetensi dosen tidak berkontribusi pada tingkat pemahaman mata kuliah pengantar akuntansi.

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Internal locus of control mampu memoderasikan Fasilitas Pembelajaran. Internal locus of control tidak mampu memoderasikan Kompetensi dosen, dan Latar Belakang Pendidikan Menengah.

Kata Kunci: Tingkat Pemahaman Mata Kuliah Pengantar Akuntansi, Fasilitas Pembelajaran, Latar Belakang, Pendidikan Menengah, Internal Locus of Control.

1. INTRODUCTION

Education is a fundamental element in the development of a nation. According to the Law on the National Education System of the Republic of Indonesia No. 20 of 2003 Article 1 Paragraph 1, "education is a conscious and planned effort to create a learning atmosphere and learning process so that students can actively develop their potential in various aspects, including spiritual, intellectual, and social skills". One of the highest levels of education in Indonesia is higher education, which plays an important role in producing competitive professional human resources (Kristianto & Suharno, 2020).

The accounting study program as part of the faculty of economics and business in higher education has a strategic position in producing professional graduates in the accounting field. However, various phenomena show that students' understanding of accounting science, especially in introductory accounting courses, is still relatively low. Many accounting students do not even understand the basic ways of recording transactions, such as making general journals or determining debit and credit positions, even though they have undergone the education process for two to three years (Marselina, et al. 2022).

Introductory accounting courses are the main foundation that students must master in order to understand advanced courses such as intermediate financial accounting, which are often considered difficult (Darniaty, et al. 2022). Students are introduced to the accounting information system, which is part of the Management Information System which provides accounting and financial information as well as other information obtained from the accounting transaction process on a regular basis, (Irawati et al., 2021). Accounting students are required to not only know about accounting, but also have an understanding of accounting and accounting concepts (Mutia, 2015). The low learning achievement in this course from year to year indicates the weak development of students' cognitive abilities (Harimurti & Rispantyo, 2014). The level of accounting comprehension is a very important aspect, as stated by Shaufani (2021). This comprehension reflects the extent of a person's accounting knowledge, which is the basis for performing professional roles in the workplace. Therefore, it is important to identify various factors that can influence students' level of comprehension of basic accounting courses.

Some external factors that are thought to affect the level of student understanding include lecturer competence, learning facilities, and secondary

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education background, (Long & Kowang, 2014). "Lecturer competence reflects the extent to which lecturers have professional knowledge, skills, and attitudes in carrying out the learning process" (Law No. 14 of 2005). Lecturers who are pedagogically, professionally, personality, and socially competent can have a significant influence on student academic achievement (Harimurti & Rispantyo, 2014). However, some studies also show contradictory results. Research by Rubiantoro, et al. (2019) actually states that lecturer competence does not have a significant effect on student accounting understanding.

Learning facilities are also an important factor in supporting the educational process. The unavailability of facilities such as reference books, computer laboratories, and other learning media can hinder the learning process, reduce student interest in learning, and affect the level of understanding (Marselina, et al. 2022). However, there are still research results stating that facilities have no significant effect on student understanding (Rubiantoro, et al. 2019; Marselina et al., 2023).

In addition, secondary education background is thought to contribute in determining students' initial readiness. Students who have a basic education in economics or accounting during high school or vocational school may have better adaptability when studying accounting in college. This is in line with the research by Amri & Rohmah, (2021) which states that there is a significant family socio economic background and student learning achievement, but not in line with the reseacrh by Menhard (2021), which states that Students' secondary education background, does not have a significant effect on accounting understanding.

In the midst of these conflicting research results, this study presents a new variable as a moderating factor, namely internal locus of control. This concept refers to an individual's belief that success or failure depends on effort, ability, and control from within himself (Harimurti & Rispantyo, 2014). Students with high internal locus of control are believed to be more responsible, motivated, and able to overcome academic difficulties. However, the moderating effect of internal locus of control on the relationship between external factors and accounting understanding has rarely been explored in depth.

This study has an advantage over previous studies because it not only examines the direct effect of lecturer competence, learning facilities, and secondary education background, but also evaluates the moderating role of internal locus of control in the relationship. Thus, this study is expected to be able to explain more comprehensively the factors that influence accounting understanding, as well as fill the void of existing literature.

In terms of contribution, theoretically, this research enriches the literature on accounting education in Indonesia, especially by adding the perspective of locus of control as a potential internal psychological variable in moderating the influence of external factors. Practically, the findings of this study can be a reference for universities, lecturers, and policy makers in designing learning strategies that are more targeted and improve the quality of accounting education at the university level.

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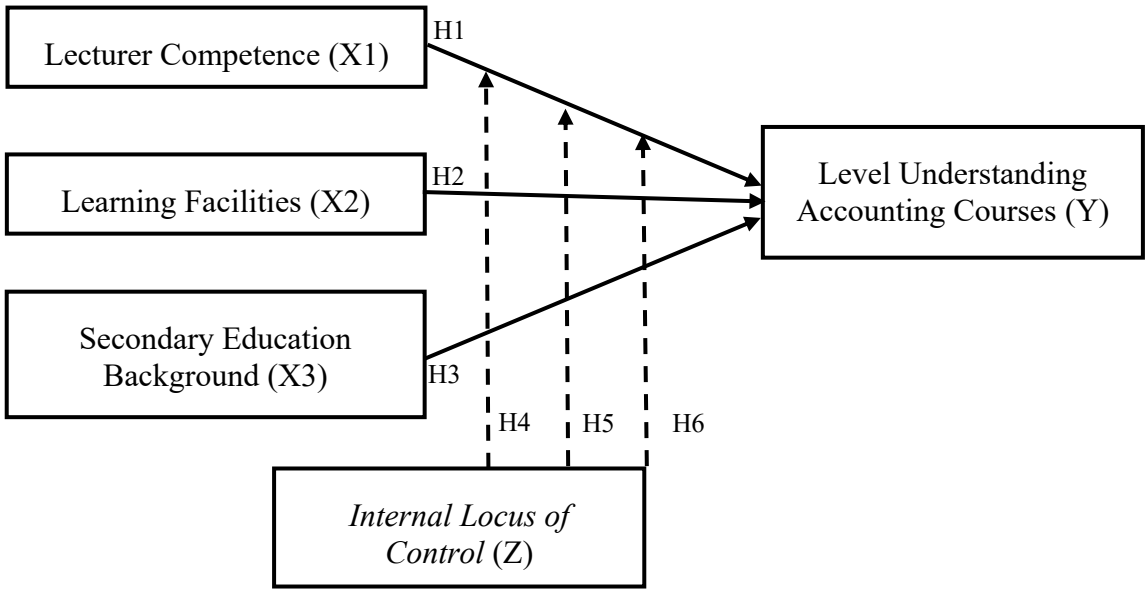
2. LITERATURE REVIEW AND HYPOTHESIS

Cognitive Theory

Based on the cognitive theory view, a person's learning outcomes can be influenced by internal and external conditions, mental conditions, and thought processes. The development of performance in professional, academic, and social contexts depends on learning styles (Darniaty, et al. 2022). A person's ability to absorb and process information is influenced by learning facilities, which will affect achievement. The more students understand the learning style with their personality, the more suitable the student is able to develop their achievements. The more appropriate the student's learning style will certainly be easier for students (Darniaty, et al. 2022).



Source: Data processed by researchers (2023)

Lecturer Competence on the Level of Understanding of Introductory Accounting Courses

Lecturer skills are one of the factors that can influence how effectively students understand and master the course (Mujilan & Rustiyaningsih, 2018). Learning failure is not always caused by students, but lecturers also have a role in determining success in the learning process. Therefore, competent lecturers are needed to be able to support and raise students' enthusiasm for learning.

Lecturer competence cannot be separated from their effectiveness in providing teaching and studying accounting courses. Lecturers must be able to manage the teaching process (pedagogical skills), have a comprehensive mastery of the lecture material (professional skills), provide examples to students (personality skills), and foster social and interpersonal relationships (social skills) in order to carry out their duties effectively (Harimurti & Rispantyo, 2014; Kemal & Rosyidi, 2019).

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From the studies conducted by Darniaty, et al. (2022) and Harimurti & Rispantyo (2014), it was concluded that lecturer skills contribute to students' understanding of introductory accounting education. In contrast to the studies conducted by Rubiantoro, et al. (2019) and Hariyani (2019) which resulted in lecturer competence not contributing to the level of understanding of introductory accounting courses. From these studies, the following hypotheses were proposed:

H1: It is suspected that lecturer competence influences the level of understanding of introductory accounting courses.

The Influence of Learning Facilities on the Level of Understanding of Introductory Accounting Courses

Learning facilities are inseparable from the learning process, especially for all levels of education. Learning facilities are media used by both educators and students during the learning process. Because they provide infrastructure and resources to support student learning activities at home and at school, learning facilities are very important to advance the learning process. So if the learning infrastructure is complete and can be utilized optimally, it will improve the learning outcomes themselves (Prihatin, 2017).

Poor learning facilities (such as lack of books as learning references) are one of the learning resources that impact the higher education process. When students have the enthusiasm to learn to understand but are not supported by facilities such as the absence of computer laboratories or learning books or vice versa, this will directly affect the level of accounting understanding by reducing students' interest in the learning they have just received from lecturers (Marselina, et al. 2022)

Kristianto & Suharno (2020) in their study stated that learning facilities also affect the level of student understanding for introductory accounting education. In contrast, studies by Rubiantoro, et al. (2019), and Marselina, et al. (2023) concluded that learning facilities do not contribute to the level of student understanding for introductory accounting education. From these studies, the following hypotheses are proposed:

H2: It is suspected that learning facilities have an effect on the level of understanding of introductory accounting courses.

The Influence of Secondary Educational Background on the Level of Understanding of Introductory Accounting Courses

A person's experience from previous educational programs is referred to as their secondary educational background. It is assumed that a student with an accounting education will also have a very strong understanding of accounting. This is due to the relationship between one accounting course and the next accounting course. The effectiveness of the learning process is greatly influenced by previous learning experiences. Students will face obstacles in learning and mastering the next material if they do not understand the basics of accounting (Vitorani, et al. 2023).

Pre-college experiences are influenced by one's secondary education history. However, the accounting learning gained in college is very different from the accounting learning gained during high school. Many universities struggle to

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ensure that their students fully understand the material being taught because they are used to memorizing learning patterns but not understanding the lessons. As a result, students often forget what they have learned or struggle to understand the material being taught, which is why students do not understand accounting. (Lestari, et al. 2018)

According to a study by Lestari, et al. (2018), the level of students understanding in introductory accounting courses is influenced by their secondary education background, research by Rahayu (2019) also concluded that secondary education background does not affect the level of understanding of introductory accounting courses. From this study, the hypothesis is proposed as follows:

H3: It is suspected that secondary education background influences the level of understanding of introductory accounting courses.

Internal Locus of Control Moderates the Influence of Lecturer Competence on the Level of Understanding of Introductory Accounting Courses

The way a person views an event, regardless of whether he or she has influence over its impact or not, is known as locus of control . The Internal type refers to the belief that a person's achievement is determined by their behavior, abilities, and internal factors (Harimurti & Rispantyo, 2014)

internal locus of control is worth studying because it can influence students' mindsets, thus encouraging creativity and can help in the development of the students themselves. Thus, good internal control is the main factor in developing students' understanding of introductory accounting lessons and maximizing the effectiveness of their learning skills (Harimurti & Rispantyo, 2014)

According to Primasari (2016), locus of control plays a role in influencing students' level of understanding of accounting courses. However, locus of control has no influence on students understanding of accounting, according to the results of a 2019 study by Rubiantoro, et al. From this study, the following hypotheses were proposed:

H4: It is suspected that internal locus of control can moderate the influence of lecturer competence on the level of understanding of introductory accounting courses.

Internal Locus of Control Moderates the Influence of Learning Facilities on the Level of Understanding of Introductory Accounting Courses

According to Harimurti & Rispantyo (2014), succeeded in dividing the locus of control into two categories, namely internal and external. external . Internal is the idea that all positive and negative outcomes are the result of internal strengths, behaviors, and abilities. The relationship between learning resources and students' understanding of the Introduction to Accounting course is moderated by internal locus of control . When students have access to sufficient learning resources, they develop self-control, which helps them support the learning process and maximize their accounting understanding.

In contrast to the study of Rubiantoro, et al. (2019) which found no relationship between locus of control and the level of understanding of accounting students, Primasari research (2016) found that locus of control influences students

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understanding of accounting courses. From this study, the hypothesis is proposed as follows:

H5: It is suspected that internal locus of control can moderate the influence of lecturer competence on the level of understanding of introductory accounting courses.

Internal Locus of Control Moderates the Influence of Secondary Education Background on the Level of Understanding of Introductory Accounting Courses

The idea that people are responsible for their own success or failure is known as internal locus of control . This factor may serve as a moderator in the relationship between high school education and understanding of basic accounting courses. Students with relevant high school experience typically demonstrate greater self-control, which enhances their understanding of accounting (Harimurti & Rispantyo, 2014)

Based on the results of the study Primasari (2016), locus of control affects students' understanding of accounting courses, meanwhile, according to research by Rubiantoro, et al. (2019), locus of control does not have much influence on the level of understanding of accounting students. From this study, the hypothesis is proposed as follows:

H6: It is suspected that internal locus of control can moderate the influence of secondary education background on the level of understanding of introductory accounting courses.

3. RESEARCH METHODS

This research is associative quantitative research, which is research that aims to determine the effect or relationship between two or more variables (Sugiyono, 2017). This study examines the effect of lecturer competence, learning facilities, and secondary educational background on the level of understanding of the Introduction to Accounting course, with internal locus of control as a moderating variable. The research was conducted on 2nd semester students of the S1 Accounting Study Program, Faculty of Economics and Business, Pamulang University in the period October 2023 to January 2024. The study population amounted to 1,639 students, and the sample determination used the Slovin formula because the population was known and exceeded 100 respondents.

Operational Research Variables

In this study, the dependent variable is the level of student understanding of the Introduction to Accounting course. Then the independent variables include lecturer competence, learning facilities, and secondary education background. Then for moderation such as *internal locus of control* .

Through Table 1. are the operational indicators for each variable of this study:

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Table 1. Operational Research Variables

No	Variables	Indicator	Scale
1	Level of Understanding of Introductory Accounting Course (Farwitawati, Fithrie and Masirum 2020)	Final Student Grades in Accounting Courses	*Likert*
2	Lecturer Competence (Sari, 2018)	Pedagogical Competence Professional Competence Personality Competence Social Competence	*Likert*
3	Learning Facilities (Asih, 2020)	Classroom Location Lighting Handbook Completeness of Practical Equipment	*Likert*
4	Secondary Education Background (Farwitawati, Fithrie and Masirum 2020)	1 = If the student comes from a high school/vocational school majoring in social studies/accounting 0 = if the student is from a high school/vocational school majoring in social studies/accounting	Nominal
5	*Internal Locus of Control* (Havi, 2022)	*Abilities* *Interest* *Effort*	*Likert*

Source: Data processed by researchers (2023)

Data collection technique

The data collection method used by the authors in this study is through primary data sources with a questionnaire as a data collection tool. The questionnaire is a method of collecting data using a list of questions from written statements to respondents based on reality and beliefs (Sugiyono, 2017).

Data Analysis Techniques

This study uses descriptive analysis as a statistical technique in managing its data. Then using SPSS version 29 tools, especially MRA or *Moderated Regression Analysis* and multiple linear regression. The analysis begins with reliability and validity testing, then continues with the coefficient of determination, multiple linear regression, and also the T (Partial) and F (Simultaneous) tests. The multiple regression equation model is formulated as follows:

$$\mathbf{Y = \alpha + \beta 1XI + \beta 2X2 + \beta 3X3 + \varepsilon}$$

$$\mathbf{TPPA = \alpha + \beta 1KD + \beta 2FP + \beta 3LBPM + \varepsilon}$$

Note:

TPPA	= Level of Understanding of Introductory Accounting Course
α	= Value of Constant
β1, β2, β3	= Regression Coefficient (Beta)
KD	= Lecturer Competence
FP	= Learning Facilities
LBPM	= Secondary Education Background
ε	= Error

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4. RESEARCH RESULTS AND DISCUSSION

The total number of respondents was 394 people, and all of them met the author's requirements. Only 100 male respondents filled out the questionnaire, while female respondents numbered 294 people, who were the majority of respondents.

Descriptive Statistical Analysis

Table 2. Descriptive Statistics Results

	N	Minimum	Maximum	Mean	Std. Deviation
KD	394	13.00	60.00	51,7538	6.43486
FP	394	9.00	45.00	38,0431	4.45968
LBPM	394	0.00	1.00	0.6548	0.47603
ILC	394	6.00	30.00	25,9239	3.44485
TPPA	394	1.00	5.00	4,3426	0.94201
Valid N (listwise)	394				

Source: Data processed with SPSS 29 (2024)

Based on the results of the descriptive statistical test above on the dependent variable, independent variable and moderation variable, it shows that the amount of data analyzed is 394 respondents. Lecturer competence has a minimum answer of 13 and a maximum answer of 60, with a mean (average) value of 51.75 or 51.75% with a standard deviation value of 6.43486. Learning Facilities have a minimum respondent answer of 9 and a maximum answer of 45, with a mean (average) value of 38.04 or 38.04% with a standard deviation value of 4.45968. Secondary Education Background has a minimum student answer of 0 and a maximum answer of 1, with a mean (average) value of 0.6548 or 0.6548% with a standard deviation value of 0.47603. Internal lotus of control has a minimum student answer of 6 and a maximum answer of 30, with a mean (average) value of 25.92 or 25.92% with a standard deviation value of 0.94201.

Data Quality Test

Validity Test

This table describes the test results of each variable used in this study, as follows.

1. Lecturer Competency Validity Test

Table 3. Results of Lecturer Competency Validity Test

Statement Item Number	R count	R table	Information
KD1	0.7101	0.0990	Valid
KD2	0.7532	0.0990	Valid
KD3	0.7445	0.0990	Valid
KD4	0.7645	0.0990	Valid

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KD5	0.7105	0.0990	Valid
KD6	0.7474	0.0990	Valid
KD7	0.7718	0.0990	Valid
KD8	0.7435	0.0990	Valid
KD9	0.7838	0.0990	Valid
KD10	0.8155	0.0990	Valid
KD11	0.7397	0.0990	Valid
KD12	0.8010	0.0990	Valid

Source: Data processed with SPSS 29 (2024)

questionnaire consisting of 12 statement items is explained in the table above. From the 12 statement items, it can be seen that each statement item in the variable can be used as a research instrument, and the data is considered valid because the$_{\text{calculated}}$ r value > r defined $_{\text{table}}$.

2. Validity Test of Learning Facilities

Table 4. Results of Learning Facility Validity Test

Statement Item Number	R count	R table	Information
FP1	0.5901	0.0990	Valid
FP2	0.4918	0.0990	Valid
FP3	0.4965	0.0990	Valid
FP4	0.3696	0.0990	Valid
FP5	0.8208	0.0990	Valid
FP6	0.7649	0.0990	Valid
FP7	0.8042	0.0990	Valid
FP8	0.7506	0.0990	Valid

Source: Data processed with SPSS 29 (2024)

questionnaire consisting of 8 statement items is explained in the table above. From the 8 statement items, it can be seen that each statement item in the variable can be used as a research instrument, and the data is considered valid because the calculated r value > r defined table .

3. validity test of locus of control

Table 5. Results of *Internal Validity Test of Locus of Control*

Statement Item Number	R count	R table	Information
ILC1	0.7792	0.0990	Valid
ILC2	0.7307	0.0990	Valid
ILC3	0.8412	0.0990	Valid
ILC4	0.7273	0.0990	Valid
ILC5	0.7818	0.0990	Valid
ILC6	0.7715	0.0990	Valid

Source: Data processed with SPSS 29 (2024)

The questionnaire includes 6 question items explained in the table above. From the 6 statement items, it can be seen that each statement item in the variable

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can be used as a research instrument, and the data is considered valid because the calculated r value > r defined table .

Reliability Test

The results of testing all variables in this study are presented in Table 4.5.

Table 6. Reliability Test Results

Variables	*Cronbach's Alpha*	Information
Lecturer Competence	0.931	Reliable
Learning Facilities	0.799	Reliable
Internal Locus of Control	0.863	Reliable

Source: Data processed with SPSS 29 (2024)

Table 6. produces Cronbach's alpha X1 of 0.931, X2 of 0.799, and X3 of 0.863. Or all above 0.60, which assumes the statement is reliable. This shows that consistent data is included in each statement item used.

Classical Assumption Test

Normality Test

Kolmogorov-Smirnov (KS) test is used to test normality, the results of which are in the following table:

1. Kolmogorov-Smirnov (KS) test

Table 7. Results of Normality Test Using *Kolmogorov-Smirnov Values*

		Unstandardized Residual
N		394
Normal Parameters [a,b]	Mean	0
	Std. Deviation	0.901886
Most Extreme Differences	Absolute	0.184
	Positive	0.111
	Negative	-0.184
Test Statistics		0.184
Asymp. Sig. (2-tailed) [c]		0.201

Source: Data processed with SPSS 29 (2024)

Through the table, the data is normally distributed. This model is in accordance with the traditional normality criteria, because it produces *an Asymp* . Sig (2-Tailed) of 0.201 or above 0.05.

Multicollinearity Test

Results If the VIF value of a regression model is below 10 and *the tolerance* is above 0.10, it is assumed that the model has no tendency to show symptoms of multicollinearity. The results of this study are shown in table 4.7:

Table 8. Multicollinearity Test Results

	Collinearity Statistics	
	Tolerance	VIF

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KD	0.550	1,819
FP	0.441	2,268
LBPM	0.992	1,008
ILC	0.413	2,421

Source: Data processed with SPSS 29 (2024)

Through table 8, the tolerance of each variable is above 0.10 for X1 (0.550), X2 (0.992), X3 (0.413). Then X1 (1.819), X2 (2.268), X3 (1.008) all have VIF values below 10. It can be assumed that each variable is free from multicollinearity.

Heteroscedasticity Test

Glacier test is used for this study in carrying out heteroscedasticity testing:

Table 9. Glacier Test Results

	t	*Sig.*
(Constant)	4,371	<,001
KD	1,455	0.146
FP	-0.878	0.381
LBPM	-1,582	0.100
ILC	-1,578	0.115

Source: Data processed with SPSS 29 (2024)

Through table 9, the significance values for lecturer competence, learning facilities, and secondary education background are respectively 0.146, 0.381, and 0.100. The level of significance for these values is more than 5%, or 0.05. It is assumed that the model is free from heteroscedasticity.

Multiple Linear Regression Test

This analysis is useful for observing the magnitude or strength of the relationship between each variable:

Table 10. Multiple Linear Regression Test Results

	Unstandardized Coefficients	
	B	**Std. Error**
(Constant)	1,145	0.433
KD	0.015	0.009
FP	0.033	0.013
LBPM	0.191	0.097

a. Dependent Variable: TPPA

Source: Data processed with SPSS 29 (2024)

Through Table 10, the regression equation can be made as follows:

TPPA = 1.145 + 0.015KD + 0.033FP + 0.191LBPM + 0.433

Where :

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1. The constant of 1.145 means that each independent variable has a value of 0, so the value of the dependent variable is 1.145.
2. The regression coefficient X1 of 0.009 means that every 1 unit increase will increase the Y score by 0.009 from the assumption that other variables are constant.
3. The regression coefficient X2 of 0.013 means that every 1 unit increase will increase the Y score by 0.013 from the assumption that other variables are constant.
4. The regression coefficient X3 of 0.097 means that every 1 unit increase will increase the Y score by 0.097 from the assumption that other variables are constant.

Moderated Regression Analysis Test

Table 11. Results of Moderated Regression Analysis (MRA) Test

	Unstandardized B	Coefficients Std. Error
(Constant)	-1,678	1,548
KD	0.023	0.031
FP	0.119	0.039
LBPM	-0.865	0.765
ILC	0.206	0.064
KD*ILC	0,000	0.001
FP*ILC	-0.005	0.002
LBPM*ILC	0.040	0.029

a. Dependent Variable: TPPA

Source: Data processed with SPSS 29 (2024)

Through table 11, the equation line can be formed as follows:

TPPA = -1.678 + 0.023KD + 0.119FP – 0.865LBPM + 0.000KD*ILC – 0.005FP*ILC + 0.040 LBPM*ILC + 1.548

Where :

1. The constant of -1.678 means that if the lecturer's competence, learning facilities, secondary education background, internal locus of control, lecturer's competence*internal locus of control , learning facilities*internal locus of control , and secondary education background*internal locus of control have a value of 0, then the level of understanding of the introductory accounting course is -1.678.
2. The regression coefficient of lecturer competence is 0.023, meaning that every time there is an increase of one unit in the lecturer competence score, it will be followed by an increase in the level of understanding of the introductory accounting course by 0.023 from the assumption that other variables are constant.
3. The regression coefficient of learning facilities is 0.119, meaning that every time there is an increase of one unit in the learning facilities score, it will be followed by an increase in the level of understanding of introductory

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accounting courses by 0.119 from the assumption that other variables are constant.

4. The regression coefficient of secondary education background is -0.865, meaning that every one unit increase in the secondary education background score will be followed by a decrease in the level of understanding of introductory accounting courses by 0.865 from the assumption that other variables are constant.
5. internal locus of control regression coefficient is 0.206, meaning that every one unit increase in the internal locus of control score will be followed by an increase in the level of understanding of introductory accounting courses by 0.206 from the assumption that other variables are constant.
6. The regression coefficient of lecturer competence and internal locus of control is 0.000, meaning that for every one unit increase in the score of lecturer competence and internal locus of control , it will be followed by an increase in the level of understanding of introductory accounting courses by 0.000 from the assumption that other variables are constant.
7. The regression coefficient of learning facilities and internal locus of control is -0.005, meaning that every one unit increase in the score of learning facilities and internal locus of control will be followed by a decrease in the level of understanding of introductory accounting courses by 0.005 from the assumption if other variables are constant.
8. The regression coefficient of secondary education background and internal locus of control is 0.040, meaning that every one unit increase in the score of secondary education background and internal locus of control will be followed by an increase in the level of understanding of introductory accounting courses by 0.040 from the assumption that other variables are constant.

Hypothesis Testing

Results of the Determination Coefficient Test (R2)

In order to assess how well each independent variable can explain the differences in students' understanding in the introductory accounting course, the coefficient of determination test is used. The following table displays the adjusted R square column, which displays the coefficient of determination test:

Table 12. Results of the Determination Coefficient Test (R^2)

Model R	R Square	Adjusted R Square	Std. Error of the Estimate
0.258a	0.066	0.059	0.91366

a. Dependent Predictors: (Constant), LBPM, FP, KD

Source: Data processed with SPSS 29 (2024)

The adjusted R square value, as determined by the calculation results in the table above, is 0.059, or 5.9%. According to the test, *internal locus of control* moderates the effect of each independent variable by 5.9% on the level of understanding of introductory accounting courses, while other factors influence the remaining 94.1%.

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Test Results (F Test)

calculated F is > F_{table} and sig is below 0.05 (sig < 0.05), it is assumed that the data contributes. The test results are listed in the following table.

Table 13. Results of Simultaneous Hypothesis Testing (F Statistic Test)

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	23,179	3	7,726	9,255	<,001 [b]
	Residual	325,565	390	0.835		
	Total	348,744	393			

Source: Data processed with SPSS 29 (2024)

Through table 4.16, sig 0.001 and F_{count} 7.002 are produced. To determine the F_{table} , the following parameters are used: df1 = k-1 = 4-1 = 3 & df2 = nk = 394-4 = 390; total sample (n) = 394; total (k) = 4; sig α = 0.05, the total sig is 0.001, where 0.001 < sig 0.05, and F_{table} 2.628, resulting in F_{count} 9.255> F_{table} 2.628. It is assumed that the level of understanding of basic accounting courses is simultaneously influenced by the skills of the lecturer, the learning environment, and the secondary education background of the students.

Test Results (t-Test)

Table 14. Partial Hypothesis Test Results (t-Statistic Test)

Model		t	Sig.
1	(Constant)	4,952	<,001
	KD	1,719	0.086
	FP	2,570	0.011
	LBPM	1,974	0.049

a. Dependent Variable: TPPA

Source: Data processed with SPSS 29 (2024)

In this study, using a sig level of 0.05 and nk (394-4), so that df = 390, the t table value obtained was 1.966.

1. The influence of lecturer competence on the level of understanding of introductory accounting courses.
   The results of the hypothesis test between lecturer competence and the level of understanding of introductory accounting courses obtained a significance value of 0.086 where 0.086 <0.05 and the calculated t value > t table where the value of 1.719 <1.966, which means that there is no influence between lecturer competence and the level of understanding of introductory accounting courses, thus **H1 is rejected** .
2. The influence of learning facilities on the level of understanding of introductory accounting courses.
   The results of the learning facilities test on the level of understanding of introductory accounting courses obtained a significance value of 0.011 where 0.011 < 0.05 and the $_{calculated}$ t value > t_{table} where the value of 2.570 > 1.968,

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which means that there is an influence between learning facilities on the level of understanding of introductory accounting courses, thus **H2 is accepted** .

3. The influence of secondary education background on the level of understanding of introductory accounting courses.
   The results of the secondary education background test on the level of understanding of introductory accounting courses obtained a significance value of 0.049 where 0.049 < 0.05 and the $_{calculated}$ t value > t $_{table}$ where the value of 1.974 > 1.968, which means that there is an influence between secondary education background and the level of understanding of introductory accounting courses, thus **H3 is accepted** .

Moderated Regression Analysis (MRA) Test Results

Table 15 Results of Partial Hypothesis Test (Moderate)

Model		t	Sig.
1	(Constant)	-1,084	0.279
	KD	0.757	0.45
	FP	3,043	0.003
	LBPM	-1,130	0.259
	ILC	3,233	0.001
	KD*ILC	-0.292	0.770
	FP*ILC	3,009	0.003
	LBPM*ILC	1,364	0.173

a. Dependent Variable: TPPA

Source: Data processed with SPSS 29 (2024)

1. Internal locus of control moderates the relationship between lecturer competence and the level of understanding of introductory accounting courses.
   The results of the hypothesis test of the multiplication between lecturer competence and internal locus of control obtained a significance value of 0.770 where 0.770 > 0.05 and the calculated t value < t table where the value is -0.292 < 1.966, which means that the internal locus of control is not able to moderate the influence of lecturer competence on the level of understanding of introductory accounting courses, thus **H4 is rejected** .
2. Internal locus of control moderates the relationship between learning facilities and the level of understanding of introductory accounting courses.
   The results of the hypothesis test of the multiplication between learning facilities and internal locus of control obtained a significance value of 0.003 where 0.003 < 0.05 and the calculated t value < t table where the value of 3.009 > 1.966, which means that internal locus of control is able to moderate the influence of learning facilities on the level of understanding of introductory accounting courses, thus **H5 is accepted** .
3. Internal locus of control moderates the relationship between secondary education background and level of understanding of introductory accounting courses.
   The results of the hypothesis test of the multiplication between secondary education background and internal locus of control obtained a significance

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value of 0.173 where 0.173 > 0.05 and the calculated t value < t table where the value of 1.364 < 1.966, which means that the internal locus of control is not able to moderate the influence of secondary education background on the level of understanding of introductory accounting courses, thus **H6 is rejected** .

Discussion

This study aims to test each variable that can affect students' understanding of basic accounting courses. Multiple linear regression analysis and Moderated Regression Analysis (MRA) are used in the test. Based on the results of the analysis conducted, the following is a discussion of this study:

The Influence of Lecturer Competence on the Level of Understanding of Introductory Accounting Courses

Lecturer competence does not contribute to the level of understanding of introductory accounting courses in the form of characteristics if the role of lecturers is only as motivators and facilitators for students. Especially in today's modern era, where every insight can be accessed easily and flexibly without any limitations. Students and lecturers are assumed to have the same level of insight, even though their competence is in line with the quality standards of teaching staff. The lecturer's responsibility is only to provide the facilities needed by students, the rest of the students are responsible for creating their own learning activities and taking the initiative. This then has implications for the level of understanding of each student due to different learning styles. This implies that even though the lecturer is very competent, the final learning outcomes will still be affected if students do not fully understand the topic in practice.

The Influence of Learning Facilities on the Level of Understanding of Introductory Accounting Courses

Learning facilities greatly affect the level of understanding of introductory accounting courses, this is because when students have a high enthusiasm for learning but are not supported by adequate facilities, it will automatically affect student interest in learning which will have implications for their level of understanding of the course. Poor lecture facilities, such as the lack of books as learning references, cause a decrease in student motivation to deepen the course so that it has an impact on the final learning outcomes.

The Influence of Secondary Education Background on the Level of Understanding of Introductory Accounting Courses

Secondary education background will affect the level of understanding of basic accounting courses, because it affects the stage of pre-college experience. Because secondary education is an experience obtained from the level of education that has been taken, especially secondary education, the more learning experiences a child receives at school, the greater his or her accounting mastery.

However, the accounting education that will be obtained in college is very different from the accounting education obtained in secondary education. Because students are used to memorizing learning patterns but not understanding the

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lessons, many universities cannot help their students understand the material taught thoroughly. This is one of the reasons why students have difficulty understanding accounting lessons and often forget what they have learned.

Internal Locus of Control Moderates the Influence of Lecturer Competence on the Level of Understanding of Introductory Accounting Courses

The way students perceive their ability to influence their own destiny is known as internal locus of control . Although lecturer competence is an attribute of an educator that comes from outside to support the learning process, internal locus of control cannot strengthen the relationship between lecturer competence and the level of understanding of introductory accounting courses because internal locus of control comes from the personality of the student and helps students to control what happens to themselves.

Internal Locus of Control Moderates the Effect of Learning Facilities on the Level of Understanding of Introductory Accounting Courses

Internal locus of control is able to moderate the relationship between learning facilities and the level of understanding of introductory accounting courses because students with internal locus of control locus of control tends to be more motivated and believes that good or bad results come from a factor within themselves. They are more proactive in utilizing learning facilities, such as libraries or other learning resources, and are better at managing time and learning strategies. When faced with difficulties, students with an internal locus of control tend to view these difficulties as challenges that can be overcome with effort and utilization of available learning facilities. This increases their involvement in the learning process, so that their understanding of accounting is better compared to students with an external locus of control .

Internal Locus of Control Moderates the Effect of Secondary Education Background on the Level of Understanding of Introductory Accounting Courses

Students' experiences in secondary education can be a control center during the learning process in lectures. However, the low level of understanding of accounting courses is something that must be evaluated in handling student self-control. Therefore, internal locus of control cannot help students utilize the experience they have during secondary education.

5. CONCLUSION AND SUGGESTIONS

Conclusion

This study aims to examine the influence of factors that affect the level of understanding of introductory accounting courses. The test was conducted with multiple linear regression analysis and moderated regression analysis (MRA). Based on the research results as described in the previous chapter, it can be concluded that the competence of lecturers is statistically proven to have no effect

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on the level of understanding of introductory accounting courses. Learning facilities are statistically proven to have an effect on the level of understanding of introductory accounting courses. Secondary educational background is statistically proven to have an effect on the level of understanding of introductory accounting courses. Internal locus of control is statistically proven to be unable to moderate the relationship between lecturer competence and the level of understanding of accounting courses. Internal locus of control is statistically proven to be able to moderate the relationship between learning facilities on the level of understanding of accounting courses. Internal locus of control is statistically proven to be unable to moderate the relationship between secondary educational background on the level of understanding of accounting courses.

Suggestion

Based on the discussion and conclusions of the study, researchers provide suggestions that are expected to be useful, namely for universities to evaluate the factors that influence the learning process to students and help improve the effectiveness of the learning process in order to obtain maximum results in the learning process. For further researchers, it is expected to add other variables so as to obtain what factors affect the level of understanding of introductory accounting courses. For accounting students, learn the basics about introductory accounting courses before studying other accounting courses because introductory accounting is closely related to other accounting courses. For teaching staff, participate in trying to improve the understanding of introductory accounting courses to support the quality of their students, and maximize learning facilities for students as a forum to add insight to improve understanding of introductory accounting courses. For regulators, consider policies as well as possible so that they do not become a problem in the future and provide direction to universities regarding the potential of students, especially in the field of accounting.

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