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## Research Article

### ACCOUNTING LEARNING MAPPING BASED ON INDIVIDUAL CHARACTERISTICS UNIVERSITY STUDENTS IN MEDAN CITY

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#### ABSTRACT

This study aims to reveal the interest of students studying accounting based on individual characteristics. The population of this research is students at private university in Medan city, especially on faculty of economics of accounting study program. The sampling technique used is random sampling. Data collection techniques used is questionnaires. Methods of data analysis using descriptive qualitative. Based on the results of the study indicate that students are interested in studying accounting, although there are still less understandable material caused by students who follow accounting introduction courses from different educational backgrounds and gender and student learning activities tend to listen only to lecturers' explanations, notes and work on questions. Then it is necessary for various learning activities and innovative. It is necessary to do a learning design using learning model that is expected to help the lecturers, to create an effective learning program, efficient, and interesting so that what becomes learning outcomes in accounting introductory courses can be achieved.

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#### INTRODUCTION

Higher education as a group of professional academic communities has considerable challenges to provide solutions to the problem solving this course should be followed up with fundamental changes in various related aspects. For example, the curriculum used, books and learning methods must also change. Seeing these conditions, the education must be able to play an active role in preparing educated human resources capable of facing various challenges of life local, regional, national and international. It is not enough to master theories, but also willing and able to apply them in social life. He is not only able to apply knowledge acquired in college, but also able to solve various problems encountered in everyday life.

The problems that occur especially in the study of accounting course that in practice, the learning process is still focused on lecturers, lecturers still use the lecture method in the process of learning in the classroom, the average teaching lecturer does not distinguish the learning model based on the competence to be achieved in curriculum, meaning that all the materials in the curriculum are delivered with a uniform model, ranging from lecture models, discussions and assignments, there are no specific models designed for certain competencies, Private Higher Education In Medan City indicates that the competence to be achieved by the presentation of accounting material, is

still lacking, and the teaching model used by the lecturer is still not varied and is monotonic and the accounting study is still centered on the lecturers, so that the independence and activity of the students in the low class this affects the understanding of accounting material that is learned so that the skill or skill of students in preparing financial statements that become the standard of competence in accounting courses, especially introductory accounting is still low.

Taking into account the above description, this becomes very urgent and needs to be studied. Therefore, in order to improve the understanding and quality of accounting learning, the researcher will mapping the interest in accounting learning as one of the important variables that encourage one's accounting ability.

#### Theoretical Framework

Understanding is an ability that generally gets emphasis in teaching and learning process. According to Bloom (1956) Here we are using the terms "comprehension" to include those objectives, behaviors, or responses which represent an understanding of the literal message contained in a communication. Accounting is a broad and complex set of knowledge. Accounting is often interpreted as too narrow as a process of recording that is technical and procedural and not as a tool of knowledge that involves reasoning in creating certain

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principles, procedures, techniques, and methods, so that Accounting is a lesson that requires reasoning in its comprehension. The ultimate goal of developing accounting discipline is the provision of accurate financial information data through the process of identification, measurement and reassessment, and presentation of financial information, to predict and anticipate future economic developments (Fess & Warren, 1982). When associated with this research can be said that students who have an understanding of accounting is a clever student and understand the true process of analysis, record, classify, summarize, and report the activities of a business in the form of financial statements. The level of understanding of student accounting is expressed by how much a student understands what has been learned which in this context refers to the accounting courses. In measuring the understanding of accounting students used the results of the study of Intermediate Financial Accounting I, because based on previous researches concluded that the subjects of Financial Accounting Intermediate I is a good predictor to measure the understanding of student accounting as a whole (Nelson *et al*, 1996, 2002, 2008)

Accounting learning process in university field of education oriented to the goal to produce educators in the field of accounting. One of the functions and roles of universities is to train and prepare teachers for education at primary and secondary level (Directorate General of Higher Education, 2004). Thus it is necessary to support good accounting interest as a driving factor in accounting comprehension.

The existence of the relationship between the first study materials and the subsequent learning materials, so the learning experience becomes sustainable and interrelated (Gagne & Leslie, 1979; Gage, 1984). Similarly, in the process of accounting learning, required stages of learning based on the level of accounting material taught, ranging from basic concepts to materials that require a complex understanding of accounting (Kalbers *et al.*, 1999; Malgwi, 2002). This occurs because of the interaction of internal conditions, students' cognitive and environmental influences (Gagne, 1977), so it is expected that the accounting understanding of the students in accordance with the competence of the accountant educators, which is able to teach accounting, and also the accountant's competence is able to inform the decision, and provide solutions to problems (IFAC, 2001; Harrison *et al*, 2004). Accounting Basics course is a prerequisite course to be able to pursue the next accounting course. This is in line with the results of Nelson's research, *et al* (1996, 2002, 2008), which concludes that the basic ability of accounting owned by a person affects the understanding of accounting it has.

Mathematical courses in Economics and Business are given as subjects supporting student accounting comprehension. The ability of mathematics is very supportive of student accounting understanding, because it will help students to think logically and facilitate in doing calculations in accounting (Yunker *et al.*, 2009; Stanberg *et al.*, 2010; Yang *et al.*, 2012). This course is given in the first semester and as a prerequisite course that must be taken to be able to take the course of Accounting of Medium Finance. Based on Daigle's research, *et al* (2007) concluding that the learning result of Accounting Basics supported by mathematical ability has influence toward developing other accounting understanding, that is cost

accounting, financial accounting, tax accounting and management accounting. Chumaidah (2003) also concluded that there is a positive relationship between mathematics learning achievement and accounting learning achievement. The ability of mathematics has a significant effect on student learning outcomes in the course of Financial Accounting. The learning process is influenced by internal and external factors of students (Gagne, 1977, Lim *et al*, 2009). Internal factors are factors that come from the student's personal. One of the internal factors that influence the learning process is the interest that the students have. Students' interests are closely related to the attention, learning outcomes and the deepening of the material they possess (Hill, 1960, Woolfolk, 2010). Interests are defined as an organized disposition through experiences that encourage a person to acquire special objects, activities, understanding, and skills for the purpose of attention or attainment (Sax, 1997: 476). Knowing one's interest can be a consideration of the discipline and individual service of the learners (Sax, 1997). Similarly in the field of accounting, a person's interest in studying accounting greatly affects his ability in accounting. Based on research conducted by Young (2008), Wiriani (2008), and Evytasari (2010) it can be seen that interest greatly influences the understanding of accounting owned by someone. Students who have a good interest in studying accounting will have a good ability in accounting.

## **RESEARCH METHODOLOGY**

This research was conducted at Private University in Medan City especially economic faculty. Primary data obtained through the distribution of questionnaires or questionnaires given to the respondents. The population of this study is students at private universities in Medan city, especially in the faculty of economics of accounting study program. The sampling technique used is random sampling. Data collection techniques used was observation, documentation study, interview, and questionnaire and methods of data analysis using descriptive qualitative.

## **FINDINGS AND DISCUSSION**

Conducting needs analysis is a necessary step to determine the capabilities or competencies that need to be understood and learned by students in improving learning outcomes or learning achievement in accounting learning. At this stage the researchers conducted a questionnaire to students who have taken the introductory accounting course. The result of data analysis about student interest in accounting is as follows:

The table above shows the tendency of all respondents without discriminating whether it is male or female, and SAINS and NON SAINS in answer the questionnaire. For the questions I am happy to take accounting lessons as much as 52.9% of respondents answered strongly agree, 45.1% of respondents answered agree, while only 2% who answered did not agree without anyone answered strongly disagree. The second question point that I try to have accounting books, the majority answered agrees as much as 72.5%, 25.5% answered strongly agree, and only 2% who answered disagree. Regarding whether the respondent tried to pay serious attention from the beginning to the end of the lesson given by the accounting lecturer, the majority of respondents 58.8% answered agree, 35.3% answered strongly agree, and 5.9% answered disagree.

**Table 1** Respondent Perception for Interest in Accounting Learning

| No. | Statement Perception  | Very Disagree (%) | Disagree (%) | Agree (%) | Very Agree (%) |
|-----|---|-------------------|--------------|-----------|----------------|
| 1   | I enjoy taking accounting lessons   | 0                 | 2            | 45.1      | 52.9           |
| 2   | I'm trying to have accounting books   | 0                 | 2            | 72.5      | 25.5           |
| 3   | I try to pay close attention from the beginning to the end of the lesson given by the accounting lecturer | 0                 | 5.9          | 58.8      | 35.3           |
| 4   | I would like to gain more knowledge of the material described by the Lecturer in accounting lessons       | 0                 | 2            | 51        | 47.1           |
| 5   | The accounting courses I think are the most difficult subjects among the subjects                         | 9.8               | 51           | 27.5      | 11.8           |
| 6   | I take careful accounting lessons   | 0                 | 23.5         | 51        | 25.5           |
| 7   | I'm not happy if there are homework on accounting lessons   | 13.7              | 49           | 27.5      | 9.8            |
| 8   | The accounting lessons are unattractive so I'm lazy to take accounting lessons                            | 31.4              | 51           | 11.8      | 5.9            |
| 9   | I do homework assignments (job homework) even though it is not collected                                  | 11.8              | 7.8          | 56.9      | 23.5           |
| 10  | I regret if I can not take accounting lessons   | 0                 | 17.6         | 45.1      | 37.3           |
| 11  | I will be very depressed when it comes time for accounting lessons  | 23.5              | 41.2         | 35.3      | 0              |
| 12  | In addition to doing the accounting questions   | 23.5              | 52.9         | 23.5      | 0              |
| 13  | from the guidebook, I also look for questions from other books and try to solve them                      | 5.9               | 62.7         | 31.4      | 13.7           |
| 14  | I try to take accounting lessons well   | 37.3              | 49           | 0         | 11.8           |
| 15  | I can not focus properly when the Lecturer explains the accounting material                               | 52.9              | 35.3         | 0         | 0              |
| 16  | I find accounting lessons dull.   | 5.9               | 39.2         | 54.9      | 0              |
| 17  | I try not to leave the class during the course of accounting  | 27.5              | 66.7         | 5.9       | 23.5           |
| 18  | I will learn first lessons that will be given Lecturer accounting   | 54.9              | 11.8         | 9.8       | 33.3           |
| 19  | I feel happy if lecturers do not come during accounting school hours                                      | 43.1              | 21.6         | 2         | 9.8            |
| 20  | All activities related to accounting for me are unattractive.   | 7.8               | 51           | 31.4      | 3.9            |
| 21  | When most friends get higher grades in accounting lessons I feel very disappointed                        | 15.7              | 45.1         | 35.3      | 19.6           |
| 22  | I try to precede my friends in answering lecturers' questions during accounting lessons                   | 62.7              | 11.8         | 5.9       | 5.9            |
| 23  | I am not happy to take accounting lessons because learning accounting requires a lot of thinking          | 2                 | 52.9         | 39.2      | 43.1           |
| 24  | I was compelled to attend each accounting lesson.   | 37.3              | 19.6         | 0         | 3.9            |
| 25  | Even though my accounting lecturer is kind and sympathetic I am still not eager to learn it.              | 7.8               | 54.9         | 33.3      | 3.9            |
| 26  | Such a difficult accounting lesson did not discourage me from learning it                                 | 17.6              | 41.2         | 37.3      | 0              |
| 27  | I was compelled to sit in front for all the accounting subject matter to be well received                 | 5.9               | 60.8         | 33.3      | 0              |
| 28  | I am encouraged to ask questions to the Lecturer if any lessons are unclear                               | 13.7              | 56.9         | 29.4      | 15.7           |
| 29  | I do the exercises carefully  | 43.1              | 33.3         | 7.8       | 13.7           |
| 30  | Accounting is an elusive lesson.  | 43.1              | 41.2         | 2         | 0              |

As many as 51% of respondents agree that they want to get more knowledge of the material described by lecturers in accounting lessons, 47.1% answered strongly agree, and only 2% answered disagree. The majority of respondents disagree about accounting lessons that are considered the most difficult subjects among other subjects (51%). The answer strongly disagrees as much as 9.8%, 27.5% answered agree and the rest answered strongly agree (11.8%). As many as 51% of respondents agreed that they recorded the accounting lessons neatly, 25.5% answered strongly agree, and the rest responded disagree. Uniquely, almost half of the total respondents disagreed if they were displeased if there were homework on accounting lessons, 27.5% respondents agreed, 13.7% answered strongly disagree, and 8.8% answered strongly. For accounting lesson questions are not interesting so I'm lazy to take accounting lessons, 31.4% answered strongly disagree, 51% answered disagree, 11.8% answered agree, and the remaining 5.9% answered strongly agree. 56.9% agree that they do accounting tasks although not collected, 2.5% answered strongly agree, 11.8% answered strongly disagree, and there are only 7.8% who answered disagree. Nearly half of respondents feel sorry if they cannot follow accounting lessons (45.1%), 37.3% answered strongly agree and 17.6% answered disagree. Regarding the question of whether the respondent is depressed when the time comes for accounting lessons, as much as 23.5% answered strongly disagree, 41.2% answered disagree, 35.3% answered agreed and no one answered strongly. In addition to doing the accounting questions from the guidebook, I also look for problems from other books and try to solve them, as many as 23.5% answered strongly disagree, 52.9% answered disagree, 23.5% answered agreed and no respondent who answered strongly disagree.

Furthermore, the tendency of whether respondents tried to follow accounting lessons well, as many as 62.7% of respondents answered disagree, the second answer agreed with the number 31.4%, answered strongly agree as much as 13.7% and 5.9% answered very no agree. The next question is that I cannot focus properly when the lecturer explains the accounting material, the majority of respondents answered strongly disagree and did not agree with each presentation as much as 37.3% and 49%. And the rest 11.8% answered strongly agree. When asked whether the respondents felt that accounting lessons were boring, all respondents answered strongly disagree and disagreed with the percentage of 52.9% and 35.3%. Do respondents try not to leave class during accounting lesson, 54.9% respondent agree, 39.2% respond not agree and 5.9% answer strongly disagree. 66.7% of respondents responded disagreed when asked whether respondents will learn first lessons to be given by lecturers, who answered strongly disagree by 27.5%, 5.9% answered agree and 23.5% answered strongly agree. To question whether the response was happy if the lecturer did not come during accounting lessons, more than half respondents answered strongly disagree (54.9%), 11.8% answered disagree, 9.8% answered agreed and 33.3% answered strongly agree. Likewise for the question of all activities that have to do with accounting for the respondents is not interesting, the majority of respondents answered disagree, the second answer answered not agree, and the rest answered agree and strongly agree with the percentage of each of 2 and 9.8%. Most friends get higher grades in accounting lessons I feel very disappointed, as many as 7.8% answered strongly disagree, 51% answered disagree, 31.4% answered agree, and 3.8% answered strongly agree. The next question is whether respondents try to precede friends in

answering lecturer questions during accounting lessons, the majority of respondents answered not agree with the percentage of 45.1%, but the answer answered is also quite a lot of 35.3%, 19.6% answered strongly agree, and the rest answered strongly disagree. Question number 22 that I am not happy to take accounting lessons because accounting learning requires a lot of thinking, as much as 62.7% answered strongly disagree, 11.8% answered disagree, and respondents who answered agree and strongly agree together as much as 5.9 %. For questions I was encouraged to follow each accounting lesson, 52.9% of respondents answered disagree, 43.1% answered strongly agree, 39.2% answered agree and the remaining 2% answered strongly disagree. Furthermore, for the point of questionnaire even though the accountant lecturer good and sympathetic I still not the spirit to learn it, as much as 37.3% answered strongly disagree, 19.6% answered disagree, 3.9% answered very agree and no answer agreed. The next question, such a difficult accounting lesson did not break my spirits to learn it, as many as 7.8% respondents answered strongly disagree, 54.9% answered disagree, 33.3% answered agree and

3.9% answered strongly agree. A total of 17.6% of respondents answered strongly disagree, 41.2% answered disagree, 37.3% answered agree, and no one answered strongly when asked if they were motivated to sit in front so that all subject matter accounting could be accepted with good. When asked if the respondent was motivated to ask questions to lecturers if any lessons were unclear, the majority of respondents said they did not agree with the percentage of 60.8%, the second answered agreed with the percentage of 33.3% and the rest answered strongly disagree. For the questions I do the exercises carefully, 13.7% respondents answered strongly disagree, 56.9% answered not agree, 29.4% answered agree and the rest as much as 15.7% answered strongly agree. The next question is accounting is difficult to understand, 43.1% of respondents compact with answers strongly disagree, 33.3% answered disagree, 7.8% answered agree and 13.7% answered strongly agree. The last question is whether respondents feel tense or feared during the accounting learning activities, as many as 43.1% answered strongly disagree, 41.2% answered disagree, and the remaining 2% answered agree.

**Table 2** Perceptions of Interest Based on Sex

| No. | Statement Perception   | Male   |        |        |        | Female |        |        |        |
|-----|--|--------|--------|--------|--------|--------|--------|--------|--------|
|     |  | VD (%) | DA (%) | AG (%) | VA (%) | VD (%) | DA (%) | AG (%) | VA (%) |
| 1   | I enjoy taking accounting lessons  | 0      | 0      | 58.3   | 41.7   | 0      | 2.6    | 41     | 56.4   |
| 2   | I'm trying to have accounting books  | 0      | 0      | 75     | 25     | 0      | 2.6    | 71.8   | 25.6   |
| 3   | I try to pay close attention from the beginning to the end of the lesson given by the accounting lecturer                          | 0      | 16.7   | 41.7   | 41.7   | 0      | 2.6    | 64.1   | 33.3   |
| 4   | I would like to gain more knowledge of the material described by the Lecturer in accounting lessons                                | 0      | 8.3    | 58.3   | 33.3   | 0      | 0      | 48.7   | 51.3   |
| 5   | The accounting courses I think are the most difficult subjects among the subjects  | 0      | 83.3   |        | 16.7   | 12.8   | 41     | 35.9   | 10.3   |
| 6   | I take careful accounting lessons  | 0      | 25     | 50     | 25     | 0      | 23.1   | 51.3   | 25.6   |
| 7   | I'm not happy if there are homework on accounting lessons  | 16.7   | 41.7   | 33.3   | 8.3    | 12.8   | 51.3   | 25.6   | 10.3   |
| 8   | The accounting lessons are unattractive so I'm lazy to take accounting lessons   | 33.3   | 58.3   | 0      | 8.3    | 30.8   | 48.7   | 15.4   | 5.1    |
| 9   | I do homework assignments (job homework) even though it is not collected   | 25     | 0      | 50     | 25     | 7.7    | 10.3   | 59     | 23.1   |
| 10  | I regret if I can not take accounting lessons  | 0      | 8.3    | 50     | 41.7   | 0      | 20.5   | 43.6   | 35.9   |
| 11  | I will be very depressed when it comes time for accounting lessons   | 33.3   | 50     | 16.7   | 0      | 20.5   | 38.5   | 41     | 0      |
| 12  | In addition to doing the accounting questions from the guidebook, I also look for questions from other books and try to solve them | 0      | 8.3    | 75     | 16.7   | 0      | 28.2   | 46.2   | 25.6   |
| 13  | I try to take accounting lessons well  | 0      | 8.3    | 66.7   | 25     | 0      | 5.1    | 61.5   | 33.3   |
| 14  | I try to take accounting lessons well  | 16.7   | 50     | 33.3   | 0      | 12.8   | 33.3   | 53.8   | 0      |
| 15  | I can not focus properly when the Lecturer explains the accounting material  | 25     | 33.3   | 41.7   |        | 7.7    | 59     | 33.3   |        |
| 16  | I find accounting lessons dull.  | 0      | 0      | 50     | 50     | 0      | 7.7    | 35.9   | 56.4   |
| 17  | I try not to leave the class during the course of accounting   | 0      | 16.7   | 75     | 8.3    | 0      | 30.8   | 64.1   | 5.1    |
| 18  | I will learn first lessons that will be given Lecturer accounting  | 33.3   | 58.3   | 0      | 8.3    | 20.5   | 53.8   | 15.4   | 10.3   |
| 19  | I feel happy if lecturers do not come during accounting school hours   | 33.3   | 33.3   | 33.3   | 0      | 33.3   | 46.2   | 17.9   | 2.6    |
| 20  | All activities related to accounting for me are unattractive.  | 16.7   | 8.3    | 50     | 25     | 7.7    | 7.7    | 51.3   | 33.3   |
| 21  | When most friends get higher grades in accounting lessons I feel very disappointed   | 0      | 0      | 75     | 25     | 5.1    | 20.5   | 35.9   | 38.5   |
| 22  | I try to precede my friends in answering lecturers' questions during accounting lessons  | 33.3   | 41.7   | 25     | 0      | 15.4   | 69.2   | 7.7    | 7.7    |
| 23  | I am not happy to take accounting lessons because learning accounting requires a lot of thinking                                   | 8.3    | 0      | 41.7   | 50     | 5.1    | 2.6    | 56.4   | 35.9   |
| 24  | I was compelled to attend each accounting lesson.  | 41.7   | 33.3   | 25     | 0      | 43.6   | 38.5   | 17.9   | 0      |
| 25  | Even though my accounting lecturer is kind and sympathetic I am still not eager to learn it.                                       | 0      | 0      | 66.7   | 33.3   | 5.1    | 10.3   | 51.3   | 33.3   |
| 26  | Such a difficult accounting lesson did not discourage me from learning it  | 0      | 8.3    | 58.3   | 33.3   | 5.1    | 20.5   | 35.9   | 38.5   |
| 27  | I was compelled to sit in front for all the accounting subject matter to be well received  | 0      | 8.3    | 50     | 41.7   | 0      | 5.1    | 64.1   | 30.8   |
| 28  | I am encouraged to ask questions to the Lecturer if any lessons are unclear  | 0      | 0      | 50     | 50     | 0      | 17.9   | 59     | 23.1   |
| 29  | I do the exercises carefully   | 8.3    | 50     | 16.7   | 25     | 17.9   | 41     | 38.5   | 2.6    |
| 30  | Accounting is an elusive lesson.   | 25     | 41.7   | 25     | 8.3    | 10.3   | 43.6   | 46.2   | 0      |

Note: VD=Very Disagree; DA=Disagree; AG=Agree; VA=Very Agree

The table above shows the tendency of respondents in answering questions based on categories of men and women. For questions I am happy to take accounting lessons, majority male respondents answered agree with the percentage of 58.3% and answered strongly agree with 41.7%. Not much different, female respondents also answered the majority agree and strongly agree, and only 2.6% who answered disagree. When asked if the respondent attempted to have accounting books, the majority of male and female respondents agreed to agree a percentage of equally about 70%. For the question I try to pay attention seriously from the beginning to the end of the lesson given by the accounting lecturer, the respondents answer the male divided by the percentage of 16.7% answered disagree, 41.7% answered agree and 41.7% answered strongly agree. Not much different from the male respondents, female respondents were the majority answered agree and strongly agree. Question 4 which contains whether the respondent wants to gain more knowledge from the material explained by the lecturer in accounting lessons, the majority of male respondents answered agree, and female respondents answered strongly agree.

Different trends were found when respondents were asked whether accounting lessons were the most difficult subjects among the subjects. More than 80% of male respondents do not agree if accounting is considered the most difficult, and the remaining 16.7% answered strongly agree. In female respondents, the answer did not agree only 41%, and the answer agreed there was 35.9%. It means that female respondents consider that accounting is a difficult subject. When asked whether the respondent recorded the accounting lessons neatly, both male and female respondents agreed to agree a percentage of about 50%, and the rest were evenly distributed with disagreeable answers and strongly agreed. The next question is whether respondents are not happy if there is homework on accounting lessons, the majority of male respondents and compact women answered disagree. Likewise when asked whether the lessons of accounting are not interesting so that the respondents lazy to follow the lesson, the majority of male respondents and compact women answered disagree.

**Table 3** Perceptions of Interest Based on Educational High school

| No. | Statement Perception   | Science |        |        |        | Non-science |        |        |      |
|-----|--|---------|--------|--------|--------|-------------|--------|--------|------|
|     |  | VD (%)  | DA (%) | AG (%) | VA (%) | VD (%)      | DA (%) | AG (%) |      |
| 1   | I enjoy taking accounting lessons  | 0       | 4.5    | 45.5   | 50     | 0           | 0      | 44.8   | 55.2 |
| 2   | I'm trying to have accounting books  | 0       | 0      | 63.6   | 36.4   | 0           | 3.4    | 79.3   | 17.2 |
| 3   | I try to pay close attention from the beginning to the end of the lesson given by the accounting lecturer                          | 0       | 4.5    | 63.6   | 31.8   | 0           | 6.9    | 55.2   | 37.9 |
| 4   | I would like to gain more knowledge of the material described by the Lecturer in accounting lessons                                | 0       | 0      | 63.6   | 36.4   | 0           | 3.4    | 41.4   | 55.2 |
| 5   | The accounting courses I think are the most difficult subjects among the subjects  | 4.5     | 36.4   | 45.5   | 13.6   | 13.8        | 62.1   | 13.8   | 10.3 |
| 6   | I take careful accounting lessons  | 0       | 36.4   | 45.5   | 18.2   | 0           | 13.8   | 55.2   | 31   |
| 7   | I'm not happy if there are homework on accounting lessons  | 18.2    | 50     | 27.3   | 4.5    | 10.3        | 48.3   | 27.6   | 13.8 |
| 8   | The accounting lessons are unattractive so I'm lazy to take accounting lessons   | 22.7    | 59.1   | 13.6   | 4.5    | 37.9        | 44.8   | 10.3   | 6.9  |
| 9   | I do homework assignments (job homework) even though it is not collected   | 13.6    | 4.5    | 63.6   | 18.2   | 10.3        | 10.3   | 51.7   | 27.6 |
| 10  | I regret if I can not take accounting lessons  | 0       | 31.8   | 36.4   | 31.8   | 0           | 6.9    | 51.7   | 41.4 |
| 11  | I will be very depressed when it comes time for accounting lessons   | 13.6    | 40.9   | 45.5   | 0      | 31          | 41.4   | 27.6   | 0    |
| 12  | In addition to doing the accounting questions from the guidebook, I also look for questions from other books and try to solve them | 0       | 31.8   | 50     | 18.2   | 0           | 17.2   | 55.2   | 27.6 |
| 13  | I try to take accounting lessons well  | 9.1     | 31.8   | 59.1   | 0      | 17.2        | 41.4   | 41.4   | 0    |
| 14  | I can not focus properly when the Lecturer explains the accounting material  | 9.1     | 59.1   | 31.8   | 0      | 13.8        | 48.3   | 37.9   | 0    |
| 15  | I find accounting lessons dull.  | 0       | 0      | 54.5   | 45.5   | 0           | 10.3   | 27.6   | 62.1 |
| 16  | I try not to leave the class during the course of accounting   | 0       | 36.4   | 59.1   | 4.5    | 0           | 20.7   | 72.4   | 6.9  |
| 17  | I will learn first lessons that will be given Lecturer accounting  | 22.7    | 50     | 22.7   | 4.5    | 24.1        | 58.6   | 3.4    | 13.8 |
| 18  | I feel happy if lecturers do not come during accounting school hours   | 27.3    | 50     | 18.2   | 4.5    | 37.9        | 37.9   | 24.1   | 0    |
| 19  | All activities related to accounting for me are unattractive.  | 13.6    | 9.1    | 50     | 27.3   | 6.9         | 6.9    | 51.7   | 34.5 |
| 20  | When most friends get higher grades in accounting lessons I feel very disappointed   | 4.5     | 27.3   | 36.4   | 31.8   | 3.4         | 6.9    | 51.7   | 37.9 |
| 21  | I try to precede my friends in answering lecturers' questions during accounting lessons  | 22.7    | 63.6   | 13.6   | 0      | 17.2        | 62.1   | 10.3   | 10.3 |
| 22  | I am not happy to take accounting lessons because learning accounting requires a lot of thinking                                   | 9.1     | 4.5    | 59.1   | 27.3   | 3.4         | 0      | 48.3   | 48.3 |
| 23  | I was compelled to attend each accounting lesson.  | 31.8    | 50     | 18.2   | 0      | 51.7        | 27.6   | 20.7   | 0    |
| 24  | Even though my accounting lecturer is kind and sympathetic I am still not eager to learn it.                                       | 4.5     | 4.5    | 68.2   | 22.7   | 3.4         | 10.3   | 44.8   | 41.4 |
| 25  | Such a difficult accounting lesson did not discourage me from learning it  | 4.5     | 31.8   | 36.4   | 27.3   | 3.4         | 6.9    | 44.8   | 44.8 |
| 26  | I was compelled to sit in front for all the accounting subject matter to be well received  | 0       | 9.1    | 72.7   | 18.2   | 0           | 3.4    | 51.7   | 44.8 |
| 27  | I am encouraged to ask questions to the Lecturer if any lessons are unclear  | 0       | 22.7   | 50     | 27.3   | 0           | 6.9    | 62.1   | 31   |
| 28  | I do the exercises carefully   | 4.5     | 50     | 40.9   | 4.5    | 24.1        | 37.9   | 27.6   | 10.3 |
| 29  | Accounting is an elusive lesson.   | 4.5     | 50     | 45.5   | 0      | 20.7        | 37.9   | 37.9   | 3.4  |

Note: VD=Very Disagree; DA=Disagree; AG=Agree; VA=Very Agree

For the question of whether the respondent did accounting tasks even though not collected, 25% of male respondents answered disagreed, 50% respondents agreed, and 25% respondents answered strongly agree. Female respondents answered 7.7% strongly disagree, 10.3% disagreed, 59% agreed, and 23.1% strongly agreed. The next question is whether respondents regret if they can not follow the accounting class, 8.3% of male respondents answered disagree, 50% agreed and 41.7% answered strongly disagree. Similarly, male respondents, female majority respondents agreed with the percentage of 43.6%. Disagree with the percentage of 20.5% and the remaining 35.9% answered strongly agree. My question will be very depressed when the time comes for accounting lessons responded by 33.3% of male respondents with very unfavorable answers, 50% answered disagree, and the remaining 15.7% agreed. Different answers are obtained when this question is asked to female respondents, the majority of female respondents as much as 41% answered agree that they are depressed when the time comes accounting lessons, 20.5% answered strongly disagree, and 38.5% answered disagree. Furthermore, whether the respondent in working on accounting questions from the manual, also looking for questions from other books and trying to solve them. As many as 8.3% of male respondents answered disagree, 75% answered agree, and the rest answered strongly agree. For female respondents, 28.2% responded not agree, 46.2% answered agree, and the rest responded strongly agree. As many as 8.3% of male respondents answered disagree when asked whether they tried to follow accounting lessons well, 66.7% answered agree, and 25% of the rest answered strongly agree. For female respondents, as many as 5.1% answered disagree, 61.5% answered agree and the remaining 33.3% answered strongly agree. The next question is whether respondents can not focus properly when lecturers explain accounting material, as much as 16.7% of male respondents answered strongly disagree, 50% answered disagree, and 33.3% answered agree. Different things found in female respondents because the majority of respondents answered agree with a percentage of 52.8%, who responded disagree by 12.8% and 33.3% answered disagree. For the question items I feel the accounting lessons are boring, as many as 25% of male respondents answered strongly disagree, 33.3% answered agree, and 41.7% agreed. Female respondents who were asked the same question answered 7.7% strongly disagree, 59% answered disagree, and 33.3% agreed. My question is trying not to leave the class while the accounting lesson takes place responded by the male respondent with the fifty-fifty answer between agree and strongly agree. For female respondents as much as 7.7% answered disagree, 35.9% answered agree and 56.4% answered strongly agree. A total of 16.7% of male respondents answered disagree when they were asked whether to learn first lessons that will be given by lecturers, 75% of respondents answered agree and the rest 8.3% answered strongly agree. For female respondents, 30.8% responded not agree, 64.1% answered agree and the rest 5.1% answered strongly agree. My question is happy if lecturers do not come when accounting hours, the majority of male respondents answered disagree, as well as female respondents with a percentage of more than 50%. For questions of all activities that have to do with accounting for me is not interesting, the percentage equally shown by male respondents with 33.3% distribution for answers strongly

disagree, disagree, and agree. For female respondents, 33.3% respondents answered strongly disagree, 46.2% responded not agree, 17.9% answered agree and the rest as much as 2.6% answered strongly agree. The next question when most friends get higher grades in accounting lessons I feel very disappointed, the majority of both male and female respondents agreed agree with a percentage of about 50%. For questions I try to precede my friends in answering lecturer questions during accounting lessons, male responders respond with 75% agree, and 25% strongly agree. For female respondents 5.1% answered strongly disagree, 20.5% disagreed, 35.9% agreed, and 38.5% strongly agreed. The next question I am not happy to take accounting lessons because learning accounting requires a lot of thinking, as many as 33.3% of male respondents answered strongly disagree, 41.7% answered disagree, and the remaining 25% agreed. Respondent women responded to the same question with 15.4% answered strongly disagree, 69.2% answered disagree, and 7.7% answered agree and strongly agreed. The next question is that I am compelled to follow every accounting lesson, be it male and female respondents compact with the answers agree and strongly agree. It's just that male respondents tend to answer more strongly agree and female majority respondents agreed. Only a small minority disagrees or strongly disagrees. To the question even though my accounting lecturer was kind and sympathetic I still did not have the spirit to study it, the majority of respondents answered strongly disagree. Male respondents answered strongly disagree with the percentage of 41.7% and female respondents of 43.6%. The next question is whether such a difficult accounting lesson did not discourage me to learn it, all male respondents inclined to the answer agree and strongly agree, in contrast to the remaining female respondents gave the answer disagree by 10.3% and strongly disagree by 5.1%. Furthermore, when asked whether respondents are encouraged to sit in front for all accounting subject matter to be well received, the majority of male respondents answered agree with a percentage of 58.3%, who answered strongly agree as 33.3%, and 8.3 % answered disagree. It is slightly different to women respondents because 20.5% responded not agree, and 5.1% answered strongly disagree, although still more responded agree and strongly agree with the amount of each of 35.9% and 38, 5%. For questions I was encouraged to ask questions to lecturers if any questions are unclear, the majority of both male and female respondents answered agree and strongly agree. There is only a small part that answer disagrees. When asked if the respondent did the exercise questions carefully, male respondents answered 50% agreed and 50% strongly agreed. Female respondents answered with percentage of answers 17.9% disagreed, 59% agreed and 23.1% strongly agreed. The majority of male and female respondents were compact with disagreeable answers when accounting was considered an elusive lesson. Different things were found when asked whether the respondent felt tense or scared during the accounting study. The majority of male respondents with a percentage of 41.7% answered disagree, while female majority respondents agreed with the percentage of 46.2%.

The table above shows the tendency of respondents in answering the questions in the questionnaire based on the division of majors when the respondents sit in high school, namely science and non-science. For the first question that I am happy to take accounting lessons, unique, is it respondents

from majors science and non-science have the same tendency with the answers agree and strongly agree. Only 4.5% of respondents who came from science who answered did not agree. My question is trying to have accounting books, as much as 63.6% of respondents who come from science majority answered agree, so did respondents from non-science. Science respondents no one gave a strongly disagreeing or dissenting answer, in contrast to the remaining non-science respondents giving a disagreeable answer of 3.4%. Next contains about whether the respondent tried to pay serious attention from the beginning to the end of the lesson given by the accounting lecturer, the majority of respondents either came from science and non-science responded agree, with 63.6% respondents who and non-science respondents 55.2%. For questions I would like to get more knowledge of the material explained by lecturers in accounting lessons, as much as 63.6% of respondents science answered agree, and the rest answered strongly agree. Respondents from non-science answered 3.4% disagreed, 41.4% agreed, and 55.2% strongly agreed. The question of accounting lessons I think is the most difficult subject among the subjects, there is a difference between the majority of science and non-science answers. Respondents from science agree that accounting is the most difficult subjects with a percentage of 45.5%, in contrast to non-science respondents who do not agree that accounting is the most difficult with a percentage of 62.1%. When asked whether the respondents recorded the accounting lessons neatly, both science and non-science respondents answered the majority agree. The similarity of majority answers between science and non-science is also found in the question I am not happy if there is homework on accounting lessons, two major respondent categories answered disagree, with the percentage of respondents non-science by 50%, and non-science responder of 48.3%. Similarly, when respondents were asked less attractive accounting lessons so I lazy to follow accounting lessons, respondents both science and non-science majority answered disagree. For questions I do accounting tasks (homework) although not collected, as many as 13.6% of respondents science gave very dissenting answers, 4.5% answered disagree, 63.6% agreed, and 18.2% answered strongly agree. Respondents non-science answered 10.3% strongly disagree, as did the answer did not agree, 51.7% agreed, and 27.6% strongly agreed. The next question is whether respondents regret if they cannot follow the accounting lesson, the majority of respondents both science and non-science compact answered agree. But here found quite a lot of respondents who answered the science does not agree with the percentage of 31.8%. My question will be very depressed when the time comes accounting lessons responded by science respondents with 13.6% answer strongly disagree, 40.9% disagree, and 45.5% agreed. In contrast to non-science respondents who majority gave the answer disagree. Then the question besides doing the accounting questions from the manual, I also look for questions from other books and try to solve them, science and non-science respondents are compact with the majority of agreed answers that range in percentage by 50%. Similarly, for the question I tried to follow the accounting lessons well, the majority of respondents both science and non-science in the answer agree. Only a few give the answer disagree. The weakness of science children in studying accounting can be seen from the question of whether the

respondent can not focus properly when the lecturer explains the accounting material. 59.1% of science respondents agreed that they could not concentrate on accounting material. However, science children who experienced the same thing also did not lose much, because there are 41.4% who also agree that they cannot focus properly when lecturers explain accounting material. Although science children find it difficult to focus attention on accounting lessons, the majority of science respondents disagree if accounting lessons are considered tedious. Similarly, the respondents who come from the department of non-science. A slightly different matter is found in the question of whether respondents are trying not to leave the class during accounting lessons. Here there is a tendency of respondents who want to leave the room by 10.3%, which is not found in the respondents who come from the department of non-science, they all answered agree and disagree when asked if they tried not to leave the room. But when asked whether the respondents will learn first lessons that will be given accounting lecturers, the majority of respondents answered the compact agree that both respondents who come from science and non-science. Similarly, when respondents were asked if they were happy if the lecturer did not arrive during accounting school hours, the majority of respondents from both departments compact answered disagree. The next question is whether all activities related to accounting for me is not interesting, science majority respondents answered disagree with the percentage of 50%, the answer strongly disagree there is 27.3%, and the remaining respondents answered agree and strongly agree with the percentage 18.2% and 4.5%. Accustomed to accounting from high school does not guarantee low respondents who agree that all activities related to accounting are considered tedious, because there are 24.1% of non-science respondents who still consider that accounting dull, and the rest is evenly divided between the answers strongly disagree and disagree (37.9%). For questions if most friends get higher grades in accounting lessons then respondents will feel very disappointed, respondents who come from two different departments are both agreed that they will be disappointed. My question is trying to get ahead of my friends in facing lecturer questions during accounting lessons responded by science respondents with 4.5% strongly disagree, 27.3% disagree, 36.4% agreed and 31.8% strongly agree. For respondents non-science percentage of answer 3.4% strongly disagree, 6.9% disagree, 51.7% agree and the rest of 37.9% strongly agree. It appears here that the respondents who come from the majors of non-science have a high motivation while in the classroom. When respondents were asked if they were not happy to take accounting lessons because learning accounting requires a lot of thinking, the majority of respondents either from science and non-science both answered disagree with the percentage of about 60%. Similarity in providing answers is also found when respondents are asked whether they are motivated to attend any accounting lessons. They are both from science and non-science equally the majority of respondents agree and strongly agree. There are only a few who give disagreeable answers and strongly disagree. science and non-science respondents also did not disagree strongly when asked if even though their accounting lecturers were good and sympathetic they were not keen to learn it. Only 18.2% of respondents agreed from science and 20.7% of respondents agreed from non-science. Such difficult accounting questions

did not discourage me to study them responded by science respondents with 4.5% answers strongly disagree, as well as disagreeable answers, 68.2% agreed, and the remaining 22.7% strongly agreed. Respondents non-science gave 3.4% strongly disagree, 10.3% disagreed, 44.8% agreed, and 41.4% strongly agreed. It turns out the motivation to sit in front so that all the subject matter of accounting can be well received is the same both the respondents of the science and non-science. Because the majority of respondents from both departments give the answer agree that they are pushed to sit in front. Similarly, the motivation to ask questions to lecturers if there are lessons that are not clear, respondents from both majors answered agree and strongly agree. There were only a few who disagreed, science respondents were 9.1%, and non-science respondents were 3.4%. For the question I do the exercise questions with care, no matter that the respondents are from both science and non-science, they both answer the most agree. The next question of whether accounting is an elusive lesson, even though the majority of respondents responded disagree and did not agree, but from science respondents, there were quite a few who agreed to answer. There are at least 40.9% of science respondents who agree that accounting is an elusive lesson, and 4.5% strongly agree. In non-science respondents there were 27.6% who agreed that accounting is an elusive lesson, and a very positive 10.3% tone. The questions I felt tense or fearful during the accounting study were responded by science respondents with 4.5% strongly disagree, 50% disagreed, and 45.5% agreed. For non-science respondents, as many as 20.7% of respondents gave very disagreeable answers, 37.9% disagreed, 37.9% gave the answer agreed, and the rest of 3.4% gave the answer strongly agree.

## CONLUSSION AND RECOMMENDATION

Based on the questionnaire of student interest in accounting study is known that students have a good interest with the category states agree equal to 68.5% meaning in study accounting subjects especially respondents expressed interest in studying accounting although there is still less understood material caused by students who follow the introductory course accounting from different educational backgrounds, gender and age and student learning activities tend to listen only to lecturers' explanations, notes and work on questions. So that the need for innovative learning accounting through the learning model so that what becomes learning outcomes in accounting introductory courses can be achieved. The need for innovation or development of new learning models / methods and analyzing the feasibility and requirements of developing new learning models / methods. That by using the learning model can help lecturers or instructors and instructors can create and implement effective, efficient and interesting learning programs.

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