



**ACCOUNTING DEPARTMENT
FACULTY OF ECONOMICS AND BUSINESS
ANDALAS UNIVERSITY
THESIS**

**ANALYSIS THE INFLUENCE OF UNDERSTANDING OF BASIC
ACCOUNTING CONCEPTS ON ACCOUNTING STUDENTS BASED ON
SCHOOL BACKGROUND AT UNIVERSITAS ANDALAS**

By:

KENIA SILFIALOKA

1810533026

Thesis Advisor:

Indah Permata Suryani, SE. M.Sc

*Submitted to fulfill the requirements in order to obtain the degree of Bachelor
of Accounting*

PADANG

2022

ABSTRACT

This study aims to measure the difference in understanding and how far the understanding of accounting students of the Faculty of Economics and Business, Andalas University about Assets, Liabilities and Equity who comes from different school backgrounds. The sampling method used the Stratified Random Sampling technique, namely several 78 Accounting students at Andalas University. Data management in this study was assisted by SPSS 25 software. The results of this study indicate that there is no difference in the level of understanding of assets, liabilities and equity between students from SMA IPA, SMA IPS, SMK Accounting/others.

Keyword: *Accounting Students, Understanding Assets, Liabilities and Equity*

