

CHAPTER I

INTRODUCTION

1.1 Background

Education is referred to as the influence of the environment on individuals to produce permanent changes in their habits of behavior, thoughts and attitudes (Nanang Fatah, 2012). Ki Hadjar Dewantara defines education as a process cultivating the natural nature of each individual with the ability to sustain life, which is aimed at achieving physical and spiritual independence so as to obtain safety, security, comfort, and inner and outer happiness. In addition, it was also stated that education includes personal goals and social goals. Personal goals are related to the solid pillars of independence that characterize the life of each individual; while the social goal is the creation of togetherness to build a society that is cultured and has a distinctive nationality based on humanity, so that an orderly, peaceful, safe, comfortable and prosperous life is realized (E.Mulyasa, 2014)

In the next process, education is divided into early childhood education, basic education, junior education, advanced education, up to higher education. In this higher level education there are various kinds of majors that lead to life skills or skills, one of which is at Universitas Andalas. Universitas Andalas is the first public campus built on the island of Sumatra. The name refers to the name of the island of Sumatra, which in 1956 was known as Andalas Island. In 2019, Universitas Andalas became one of four campuses outside Java that was included in the first cluster category in Indonesia in the field of research version of the Ministry of Research, Technology and Higher Education (Kemenristekdikti) of the Republic of Indonesia. On an international scale, Unand is included in 16 Indonesian tertiary institutions that are included in the Quacquarelli Symonds (QS) World University Rankings (WUR) 2022 world university ranking list.

Universitas Andalas is one of the universities that organizes accounting study programs, in general it can be said that the Accounting Department at Andalas University is currently the choice of high school and undergraduate graduates to become undergraduates in accounting. This is shown by the increasingly tight competition to enter this department from year to year.

Accounting students are required to take introduction to accounting courses which provide an important role in guiding students to related advanced learning. This course also helps students who do not have basic accounting knowledge. In introduction to accounting courses, students are expected to be able to understand the basic concepts of accounting well. This study measures the level of understanding of accounting students who come from different secondary education backgrounds. From this different background understanding of the basic concepts of accounting is clearly different. The objects in this study came from high school majoring in natural sciences, high school majoring in social sciences and middle school majoring in accounting / other majors.

Based on my experience from majoring in social studies when I was in school, it made it easier for me to understand the basic concepts of accounting compared to some of my friends who majored in science at school because they got a smaller portion of accounting subjects. Understanding of accounting concepts is very influential on student achievement at the next level because the basic concepts of accounting are the BASIC accounting subjects, so if students do not understand it will be difficult to follow lessons at the next level.

In the first semester of lectures in each accounting department there is an introduction accounting course that discusses the basic concepts of accounting (assets, liabilities, and equity). In the introduction to accounting course, there are 3 main materials taught to students. Assets are resources that a business owns. A business uses its assets in carrying out activities such as production and sales. A common characteristic shared by all assets is the capacity to provide a service or benefit in the future. Assets are all assets owned by the company. Liabilities is all the company's financial obligations to other parties that have not been fulfilled, where this debt is a source of funds or company capital originating from creditors. Equity is the right or part owned by the owner of the company which is shown in the capital (share capital), surplus and retained earnings. Or the excess value of assets owned by the company over all of its debts.

This research is a follow-up study so that the references on the existing problems can be used as a comparison. The difference between this study and previous research lies in the population, which in the previous study, (Evi Lestia Wati,

2020) was only tested on 4th semester accounting students, while in this study it was tested on accounting students in semesters 1 and 3 of the Faculty of Economics and Business at Universitas Andalas.

1.2 Research Question

Based on the background described above, the authors formulate the problems to be studied are:

1. Is there a significant difference in understanding of Assets between students from SMA majoring in Natural Sciences, SMA majoring in Social Sciences, SMK majoring in accounting or other high schools?
2. Is there a significant difference in understanding of liabilities between students from SMA majoring in Natural Sciences, SMA majoring in Social Sciences, SMK majoring in accounting or other high schools?
3. Is there a significant difference in the understanding of Equity between students from SMA majoring in Natural Sciences, SMA majoring in Social Sciences, SMK majoring in accounting or other high schools?

1.3 Objective of Research

Based on the formulation of the problem above, it can be concluded that the objectives of this study are:

1. To measure the difference in understanding and how far the understanding of Accounting students of the Faculty of Economics and Business, Andalas University who comes from SMA majoring in Natural Sciences, SMA majoring in Social Sciences, SMK majoring in accounting or other high schools about Assets.
2. To measure the difference in understanding and how far the understanding of Accounting students of the Faculty of Economics and Business, Andalas University who comes from SMA majoring in Natural Sciences, SMA majoring in Social Sciences, SMK majoring in accounting or other high schools about Liabilities.
3. To measure the difference in understanding and how far the understanding of Accounting students of the Faculty of Economics and Business, Andalas University who comes from SMA majoring in Natural Sciences, SMA

majoring in Social Sciences, SMK majoring in accounting or other high schools about Equity.

1.4 Benefits of Research

The analysis of the level of understanding of basic accounting concept in accounting students at Universitas Andalas is expected to provide benefits, including otherwise:

1. Reader

This research is expected to add insight, knowledge, information, and references, especially about the basic accounting concept

2. Writers

By conducting this research, the writer can understand the introduction to accounting courses more deeply and assist in completing the author's thesis and can be used as reference material and comparison in further research.

3. University

As a written work that can be used as input and consideration in making decisions and implementing the teaching system, especially on basic accounting concepts.

1.5 Writing Systematic

The systematic of writing in this study consist of five chapters with detail as follows:

1. Chapter I: INTRODUCTION

This chapter consists of the background of the problem, research question, research objective, research benefit, and writing systematic.

2. Chapter II: LITERATURE REVIEW

This chapter describes the theories that form the basis of the preparation of this research. This chapter consists of theoretical foundations, previous research, conceptual framework, and developmental hypotheses.

3. Chapter III: RESEARCH METHODS

This chapter will describe the research method which includes population and sample, method of collecting data, data quality testing method and hypothesis testing.

4. Chapter IV: ANALYSIS AND RESULT

This chapter will discuss the results of the research conducted and will answer a question from the initial problem formulation.

5. Chapter V: CONCLUSION

Conclusion is the last chapter which contains conclusions from the research that has been carried out and suggestions that will be given for further research related to this research.

