

## CHAPTER V

### CLOSING

#### 5.1 Conclusion

This research is entitled "Analysis of the Level of Understanding of Accounting Students on the Basic Concepts of Accounting", which has a total of 78 respondents from 2022 and 2021 undergraduate students from the accounting department at Universitas Andalas using the Kruskal Wallis Test, it can be concluded as follows:

1. There is no difference in the level of understanding of assets between students from SMA IPA, SMA IPS, SMK Accounting/others.
2. There is no difference in the level of understanding of assets between students from SMA IPA, SMA IPS, SMK Accounting/others.
3. There is no difference in the level of understanding of equity between students from SMA IPA, SMA IPS, SMK Accounting/others.

This research is supported by previous research conducted by Andri Novius (2010) entitled "Analisis Pemahaman Mahasiswa Akuntansi Dalam Menghadapi Mata Kuliah Dasar-Dasar Akuntansi (Studi Pada Mahasiswa Akuntansi-S1 Universitas Islam Negeri Sultan Syarif Kasim Riau)" has a sample of 60 students of the Department of Accounting S1 UIN Suska Riau. In conclusion, the three objects, namely students from SMA IPA, SMA IPS, SMK Accounting/others, do not have different understandings of assets, liabilities, and equity. Although the three objects received different education and knowledge while in high school.

#### 5.2 Limitation

This research has limitations, namely:

1. Measuring the level of understanding only uses three variables, namely assets, liabilities and equity, while there are many other variables that can be used as measurements of the level of understanding of accounting students.
2. This research was only conducted on accounting students, while students majoring in Management and Economics majors also received an introduction to accounting course.

### 5.3 Suggestion

Based on the research results and conclusions, some suggestions can be given as follows:

1. This research has limitations in variables, it is hoped that further research can be developed by adding different variables that can significantly distinguish the level of understanding of accounting students.
2. For future researchers, it is hoped that they will be able to conduct research on other respondents from the Department of Management and the Department of Economics who take the Introduction to Accounting course.

