



Analysis of Difficulties in Learning Accounting: Perspective of Teachers and Students

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Abstract

This study aims to analyze the difficulties in learning accounting faced by students and teachers in State Senior High Schools in Palembang City, especially at Senior High School 3 (SMA Negeri 3) and Senior High School 13 (SMA Negeri 12) Palembang. The research method used is descriptive quantitative with data collection techniques through questionnaires given to 118 students and interviews with 8 economics teachers. The results of the study indicate that most students have difficulties in understanding several accounting topics, especially trial balance, general ledger, reversing journals, and adjusting journal entries. The main factors that influence students' learning difficulties are the complexity of the material and limited learning time, plus the use of conventional learning strategies that are less varied. Nevertheless, students show high interest and motivation in learning accounting. This study suggests the development of more effective learning strategies, including the use of technology-based learning media such as videos and e-books, to help students understand accounting materials better. This analysis is expected to be a guideline in improving accounting learning in the future.

Keywords: *Learning Difficulties; Accounting; High School Students; Accounting Learning; Learning Strategies*

Introduction

Learning is a process carried out by individuals to provide new and good changes as a whole, thus providing experience in the form of better behavioral changes. (Nurlaili et al., 2020; Wulan et al., 2024). Learning outcomes are one of the indicators for determining learning success, because they provide an overview of learning achievements and mastery of materials that students have through a series of meaningful learning experiences. (Hulaikah et al., 2020). In addition, active involvement of students in participating in learning will be in line with the learning outcomes achieved (Ali et al., 2020). This active involvement indicates that students have motivation to learn and will have positive implications for the learning outcomes obtained (Huang et al., 2023). Failure to achieve learning outcomes indicates that students are experiencing certain obstacles/learning difficulties.

Learning difficulty can be defined as a failure to master basic academic skills, resulting in temporary or long-term inabilities. (Prior, 2022). An individual with learning difficulty will demonstrate low performance in memory system and in information processing ability (Nordmeyer et al., 2021). As a result, they have difficulty understanding the learning information delivered. In fact, this learning difficulty can be seen from low learning outcome and learning intention, condition of giving up easily or lack of enthusiasm and motivation in participating in learning activities and completing assignments (Imran et al., 2023; Saptono et al., 2020). However, this learning difficulty problem can also be influenced by various internal and external factors. Internal factors can be seen from IQ (Intelligence Quotient), talent, emotion, focus, learning motivation, negative perception, and others. Meanwhile, external factors are seen from outside the individual, such as the influence of the family and social environment, ineffective teaching in terms of learning materials, learning strategies used, and learning syllabus (Asmawan & Rismawati, 2020; Cheah, 2020; Pratama et al., 2020). In addition, learning difficulty can also be caused by the complexity of learning materials that are considered difficult for students to understand. The inability to understand or master the material is a simple sign of learning difficulty. However, this problem of learning difficulty is relatively experienced by students, especially in complex and difficult subjects. (Inayati et al., 2018).

At the high school level, especially in economics subject that discuss accounting material, there are still various obstacles and learning difficulties experienced by students. The accounting material studied at the high school level discusses the accounting cycle which includes the stages of recording, classifying, and reporting so that it is able to provide good decisions. Accounting from an academic perspective is seen as a business language that aims to communicate relevant and useful accounting information in decision making. (Carnegie et al., 2021; Olayinka, 2022). But unfortunately, accounting is seen as a boring and difficult subject to understand (Kao et al., 2023). This can be caused by the characteristics of accounting learning which requires high-level analytical skills, students are not only required to memorize/remember the material, but what is more important is to align theoretical understanding and the correct analysis process (Putri & Budiyanto, 2023). In fact, accounting can help someone to record personal or business finances. In addition, through accounting learning, it will provide students with experience and skills in analyzing, interpreting, and reporting to following up on decisions to the relevant parties. Therefore, accounting material is studied in a complex manner to suit accounting performance that is oriented towards ethics and responsibility. (Mtshali et al., 2024; Ntshangase & Mabusela, 2023). Accounting can also develop various soft skills that are needed, including adaptability, communication skills, critical thinking, and problem-solving skills (Tsiligiris & Bowyer, 2021). *The main competency that must be possessed in learning accounting is logical (mathematical) intelligence* (Saadullah et al., 2024). Furthermore, the use of technology in accounting learning can support learning success and create more interesting learning for students (Alshurafat et al., 2021).

The learning system in Indonesia currently uses the Merdeka Curriculum system, a curriculum that is designed flexibly so that students are able to develop their potential effectively. All levels of education are expected to be able to implement the Merdeka curriculum with the achievement of providing experiences for students in the form of student-centered learning. In addition, the implementation of this Merdeka curriculum creates access to a variety of learning models and essential materials. (Hadiawati et al., 2024). This also applies to economic learning with accounting material (Phase F) in high school. Economic learning in phase F focuses on accounting material regarding accounting as information, and basic accounting equation with solution according to the accounting cycle. This material refers to the applicable Merdeka curriculum teaching module. However, accounting material is still seen as difficult learning for students. This is in line with previous research which shows that there are difficulties for students in completing worksheets/balance sheets, where students are still not careful in posting balance sheets and adjusting journal entries. (Martodiryo et al., 2023). Furthermore, (Hariyanti, 2021) explained that the difficulties in accounting material were also experienced by class XII IPS 1 students of SMA Negeri 1 Candirototo, where the students experienced difficulties in the basic accounting equation in determining accounts and the nominal amount of existing accounts. In fact,

difficulties in learning accounting are not only experienced by students, but teachers also experience difficulties, especially referring to the Merdeka curriculum system to design learning according to needs, and also mastery of material that helps teachers explain to students (Hermawati & Joyoatmojo, 2019; Hidayat et al., 2023).

Learning difficulty regarding accounting material is relatively experienced by students and teachers. This is also found in several State Senior High Schools in Palembang City. Learning complex and difficult accounting material can be overcome by using a learning strategy that pays attention to an appropriate learning design, and using media according to student needs, such as accounting pocket books, audio/visual-based media, learning videos, and others that harness technology. (Digara & Purwaningsih, 2021; Haryana et al., 2022; Mardi et al., 2022; Praditama & Yushita, 2020). Therefore, the difficulty in accounting material faced by students or teachers can be overcome since the learning difficulty can be caused by various specific factors. Thus, an in-depth analysis and study is needed regarding the learning difficulty in accounting material faced by students and teachers at state senior high schools of Palembang City, so that the factors that trigger this learning difficulty can be identified and can be used as a guideline for making various improvements in the accounting learning process that are adjusted to the needs of learners. Therefore, this study aims to conduct an analysis and at the same time see the perspectives between teachers and students at state senior high school of Palembang city regarding learning difficulty in learning accounting.

Research Methods

This research uses a quantitative descriptive method, which is a research method that uses numbers to describe conditions and problems according to their conditions. (Azhar et al., 2022). This research was conducted at SMA Negeri 3 Palembang and SMA Negeri 13 Palembang with the data collection technique using questionnaire given to 118 students and interview with 8 economics teachers at the schools. The aspects used to develop questionnaire instrument and interview guideline aimed at identifying problems and obstacles in accounting learning in schools are detailed as follows:

Table 1: Research instrument grid

Aspect	Scope
Front-End Analysis	- Problems in accounting learning faced by students - Efforts to overcome accounting learning problems - Finding relevant learning sources/curriculum suitability - Alternatives for developing accounting learning materials
Learner Analysis	- Learning targets - Student character (competence, background of learning experience, general attitude towards learning topics, media preference, format and language)
Task Analysis	- Main skills that students must master in accounting learning - Comprehensive coverage of learning tasks and materials

Source: Modification (Thiagarajan et al., 1976)

In this study, data triangulation technique was used to improve the validity and accuracy of the results. Data triangulation was carried out by utilizing various different sources of information, namely through questionnaire given to students and interview with economics teachers at SMA Negeri 3 and SMA Negeri 13 Palembang. By using these two data collection methods, researchers can compare the findings from the perspective of students and teachers, so that it is expected to reduce bias that may arise if only one type of method is used. This technique allows researchers to verify and confirm the findings through variations in the data obtained.

For data analysis technique, quantitative data obtained from the questionnaire will be analyzed using descriptive statistics. This analysis aims to describe and summarize data in the form of numbers, such as percentage, average, and frequency distribution, so that it can provide an overview of the accounting learning problems faced by students. Qualitative data obtained from the interview will be analyzed using thematic analysis method, which allow researchers to identify themes or patterns that emerge from the data. Each answer from the interview will be coded and categorized based on themes that are relevant to the problems faced by students and teachers in learning accounting. The combination of these two analysis techniques is expected to provide a more comprehensive understanding of the problems and obstacles to learning accounting in schools.

Results and Discussion

The perspective of accounting learning difficulties experienced by students of State Senior High Schools in Palembang City was obtained through the results of a questionnaire filled out by 118 students from SMA Negeri 3 Palembang and SMA Negeri 13 Palembang, and supported by information obtained through interviews conducted with 8 economics subject teachers who teach accounting material to students, so that they have a series of experiences and information that can help researchers to find problems of learning difficulty experienced in the learning process. The results of the analysis and the students' perspectives on accounting learning difficulty are as follows:

Table 2. Results of Indicators of Problems Faced by Students

Aspect	Statement	Results (%)			
		SA	A	D	SD
<i>Front-end-analysis</i>	The accounting learning process in class is very enjoyable and makes me understand the material presented better	47.5	51.7	0.8	-
	I find it difficult to learn accounting material	12.7	33.9	51.7	1.7

Source: Data processing in 2024

*SA: Strongly Agree, A: Agree, D: Disagree, SD: Strongly Disagree

In the front-end analysis aspect, an attempt was made to find out various student perceptions in learning accounting, including student feelings when participating in learning and the difficulties faced by students. Table 1 shows that the student perception in the accounting learning process is very enjoyable and they are able to understand the material with results that the amount of those who agree is as much as 51.7%. This is in line with the results of the interview conducted on Respondent AM who stated that: "I have been teaching in class XII for about 1 year, and the accounting material presented is quite good in my opinion, students are enthusiastic and actively ask questions while learning".

Next, Respondent SL revealed that: "Accounting learning in class has been going well, but there are still obstacles experienced by students in learning accounting, less interesting teaching materials are one of the reasons why students are less interested in learning accounting." Then, he said that the obstacles experienced in teaching accounting to students are, "1) too much material covering accounting for service and trading companies, 2) taught in class XII which has less study time compared to classes X and XI, and 3) less interesting teaching materials".

On the other hand, as many as 33.9% of students agreed that they had difficulty understanding some accounting materials, with details of the materials that were difficult to understand can be seen in Figure 1 below:

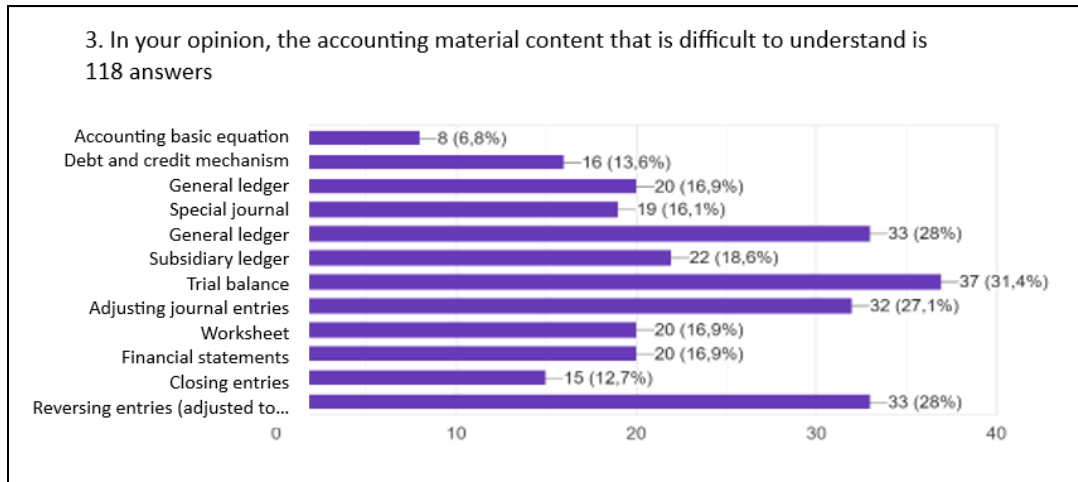


Figure 1 The Most Difficult Material for Students to Understand

Accounting material on trial balance is the most difficult material for students to understand, which is 31.4%, then material on the general ledger and reversing journal at 28%, and material on adjusting journal entries at 27.1%. The same thing was obtained from interview data conducted with teachers at the schools, as expressed by Respondent RAA that:

“Many of our students are confused when completing the accounting cycle at the summary stage, starting from compiling a correct trial balance from general ledger data, then in compiling adjusting journal requires more complicated and complex analytical skills, this is an obstacle for most students, as a result if they cannot compile this adjusting journal, they will also be confused about compiling work papers and the next accounting stage”.

Furthermore, to find out more about the main causes experienced by students related to obstacles in learning accounting are the level of complexity of accounting material at 47.5% and limited learning time at 27.1% as presented in Figure 2 below:

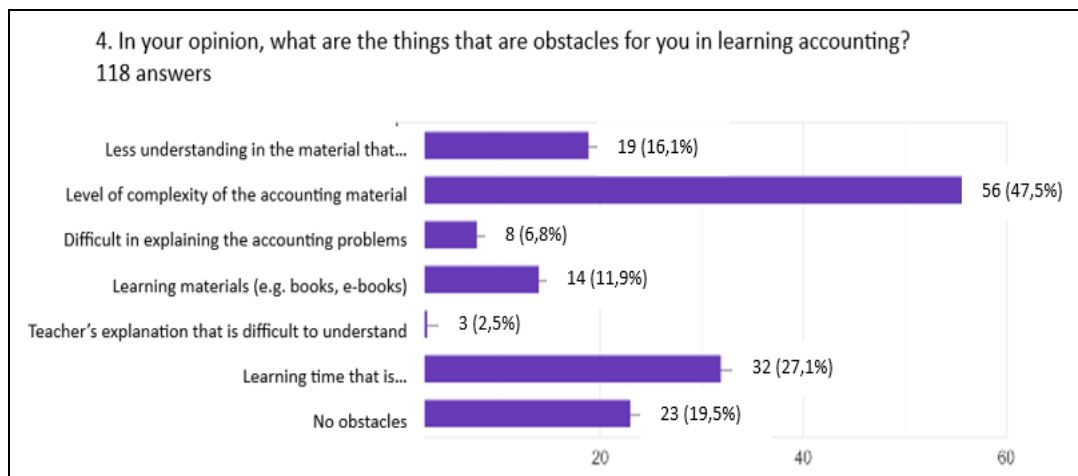


Figure 2 Results of the Main Obstacles Faced by Students in Learning Accounting

The main obstacles related to the complexity of accounting materials and limited learning time are in line with the interview results as expressed by Respondent ARA:

“in the 2013 curriculum or the Merdeka curriculum, this accounting material is given in grade 12 for service accounting in the odd semester and trade accounting in the even semester, but for grade 12 students in the even semester for effective learning time, it is only about 3 months, because they have to take part in try out and exam preparations so that sometimes we have to compact the material with the remaining time, in the end, many students do not really understand the material being taught”.

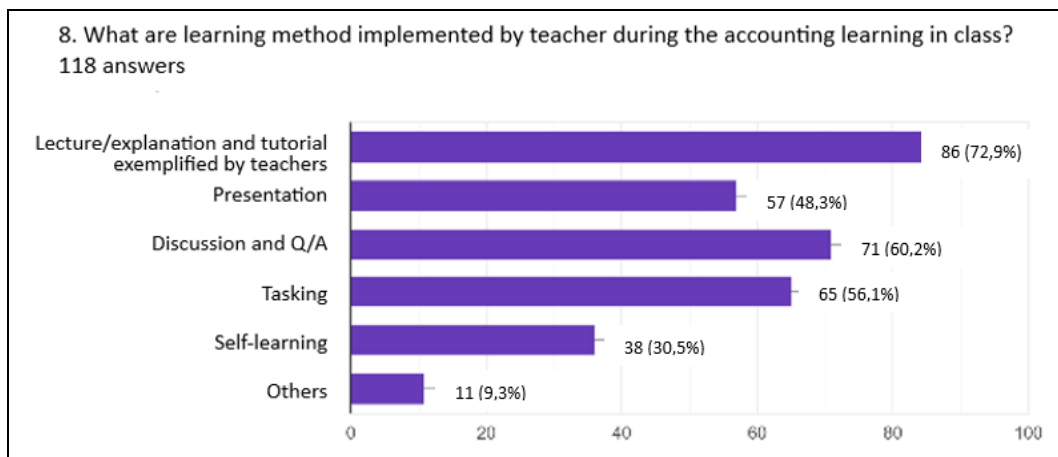
In the aspect of student analysis, researchers try to dig up information about the competency analysis possessed by students and as an important aspect in supporting accounting learning. The results of the student competency questionnaire can be seen in the following table 3.

Table 3. Student Competency Indicator Results

Aspect	Statement	Results (%)			
		SA	A	D	SD
<i>Learner Analysis</i>	In learning accounting, I find it difficult to conclude/generalize financial activities/transactions (think logically)	7.6	41.5	45.8	5.1
	In learning accounting, I found it difficult to carry out analysis related to financial transactions given by the teacher (critical thinking)	10.6	29.7	55.1	5.1
	I have good calculation skills to support accounting learning (creative thinking)	20.3	68.6	11	-

Source: Data processing in 2024

Table 2 regarding student competency indicators shows the results of 41.5% (agreeing) students who have difficulty concluding/generalizing financial transactions. Students also find it difficult to analyze financial transactions from assignments given by teachers as many as 29.7% (agreeing) and of course students who agree have good numeracy skills to help/support during accounting learning as many as 68.6%.



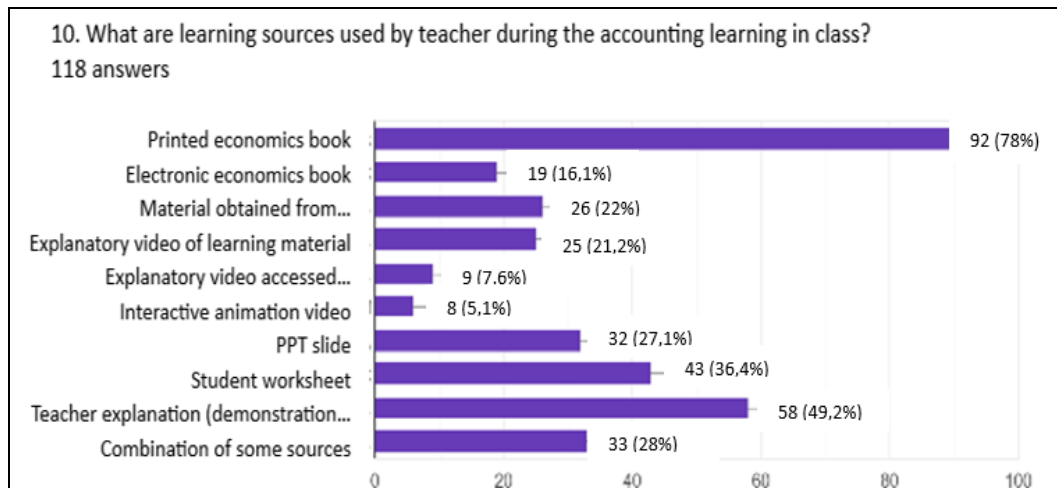
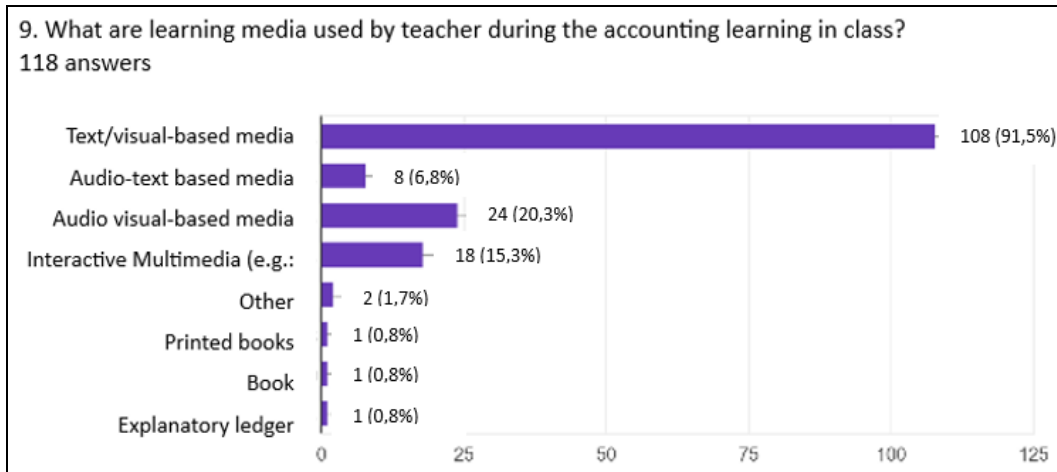


Figure 3. Results of Student Learning Experience Background

During the learning process of accounting material attended by students at SMA Negeri 3 Palembang and SMA Negeri 13 Palembang using conventional method, namely lecture method on how to solve accounting by teachers, discussions and questions and answers, as well as assignments for students. The accounting learning process is also still 91.5% using text-based media such as books and PPT. In addition, the learning resources used to help learn and understand accounting is that 78% use printed economics books. The use of learning methods and media used by teachers to help students understand the material is considered sufficient (61.9%) when viewed from the learning time.

Table 4. Results of General Attitude Indicator towards Learning Topics

Aspect	Statement	Results (%)			
		SA	A	D	SD
<i>Learner Analysis</i>	In answering accounting questions given by the teacher, I am more confident with my own answers (self-confident)	28.8	53.4	15.3	2.5
	In learning accounting, I am enthusiastic and concentrate when paying attention to the teacher's explanation (motivation)	34.7	61.9	3.4	-

I like economics lessons, especially accounting material (interest),	22	61.9	14.4	1.7
My friends can be a place to ask questions and help me when I have difficulty understanding accounting (external factors)	38.1	58.5	3.4	-
The way the teacher explains the accounting material is very good and makes it easier for me to understand the material presented (external factors)	44.9	52.5	0.8	1.7

Source: Data processing in 2024

Based on the indicators above, it shows that students who are confident in their answers to accounting questions are very good because the results of strongly agreeing reached 28.8% while agreeing 53.4%. This is also driven by students' learning motivation in studying accounting material that has been taught by the teacher. In addition, there is interest and other external factors such as the presence of parties who help in overcoming accounting difficulties, and also easy-to-understand teacher explanations. Therefore, students have an intense attitude towards learning accounting material.

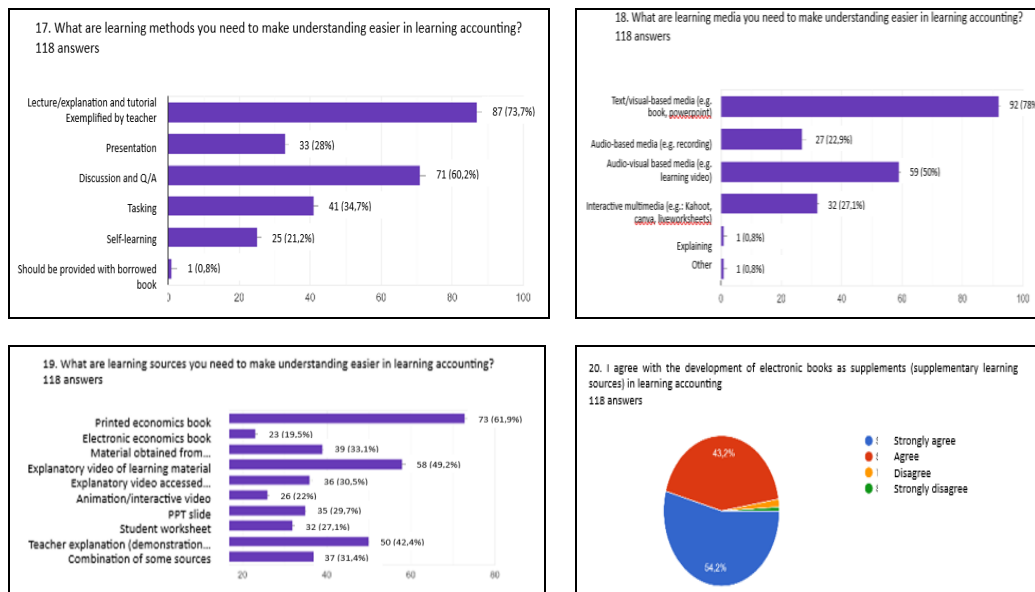


Figure 3. Results of Media, Format, and Language Preference Indicators

Currently, students need methods, media, and learning resources that are in accordance with the proportion of the material taught to overcome the difficulty in learning accounting. The most needed learning method is a combination of lecture and demonstration in the form of examples of work from teachers in solving accounting problems in a way that is easy to understand. Various other studies also support Attafuah et al., (2024) that with lecture and demonstration, accounting learning becomes more effective for students. This will help students understand accounting concepts that are often considered complicated. In addition to methods, students also need to use a variety of media (Figure 3), one of which is mixed media learning, where 78% of the media used is text/visual based and 50% is in the form of learning videos.

Previous research also supports the use of technology-based learning media in accounting learning. For example, Al Ghatrifi et al., (2023) shows that varied media, especially technology-based media, are very helpful in the accounting learning process. In addition, the learning resources used by students are not limited to printed economics books, but also include learning videos accompanied by direct explanations from teachers. According to various studies D'Aquila et al., (2019); Da Costa et al.,

(2021); Hakim et al., (2023) Learning videos have proven to be effective in helping students overcome accounting learning difficulties.

Students also agreed to the development of e-books as additional learning resources, which are expected to facilitate their understanding of accounting material. E-books are arranged according to students' learning needs to increase the effectiveness of the teaching and learning process. (Susilo et al., 2016; Roskos et al., 2017). E-books are important for accounting learning in high schools because of their flexibility and greater accessibility compared to printed books. (Lawson-Body et al., 2018). With e-books, students can access learning materials anytime and anywhere via digital devices, allowing them to study independently according to the time they have. (Yang et al., 2022). E-books can also integrate various types of media, such as text, graphics, and videos, which help clarify a complex accounting concept and make it easier for students to understand. In addition, e-books can be easily updated with the latest content or additional explanation, making them a dynamic and relevant learning resource according to student needs and developments.

Conclusion

Based on the results of research on the accounting learning difficulty in the case studies at SMA Negeri 3 Palembang, and SMA Negeri 13 Palembang, students have good interest and intensity in learning accounting material. However, the students still experience difficulties, especially in the contents of the trial balance, general ledger, reversing journal, and adjusting journal entries. This is due to the level of complexity for completion and becomes an obstacle to concluding from the accounting results obtained such as transaction activities. In addition, students find it difficult to understand the material because the learning strategies used are still conventional and limited. So, students need a supportive and appropriate learning strategy starting from methods, media, and learning resources that pay attention to the level of student needs/proportions. Therefore, students support the development of electronic book media as an additional learning resource that is equipped with a combination of existing learning methods/media. The recommendations for developing electronic books include easy-to-understand explanations, tutorials on completing the accounting cycle and illustrations, both pictures/colors/others that support focus for learning.

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