


Analysis of difficulties learning accounting for Students Private High School St. Darius Larantuka

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ABSTRACT

This study adopts a descriptive approach with a qualitative methodology, aiming to identify the factors contributing to learning difficulties in accounting, specifically regarding the Worksheet subtopic, among students in the XII SOS class at St. Darius Larantuka Private High School for the academic year 2024-2025. The research employs a target area site method, with the selection of research subjects determined through a snowball sampling technique. Data collection is conducted through interviews, observations, and documentation, which are subsequently analyzed in three stages: data reduction, presentation, and conclusion drawing. The findings indicate that students' difficulties in learning Accounting related to Worksheets stem from a lack of foundational knowledge and skills in accounting, such as the ability to analyze, calculate, and record transaction data; a low interest in learning accounting; less engaging teaching methods; and limited resources for accounting education, including the availability of textbooks and other supporting materials.

Keywords: *Learning difficulties in Accounting; St. Darius Larantuka Private High School.*

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INTRODUCTION

Accounting is a branch of economics that is taught to students in social science majors as part of the economics curriculum in Senior High Schools. The learning process in accounting encompasses not only the understanding of concepts but also analytical aspects, indicating that studying accounting involves more than just grasping theoretical knowledge; it also requires students to possess analytical skills, precision, and meticulousness in solving accounting problems. Consequently, many students find accounting challenging and may experience anxiety, as the subject demands a deep understanding of how to analyze accounting issues and involves complex numerical data that requires accuracy in calculations. Students who struggle to grasp accounting concepts will face difficulties in their learning process, ultimately impacting their academic performance. Therefore, prior to conducting research, the researcher undertook preliminary investigations to identify the symptoms of learning difficulties in accounting, particularly concerning the worksheet material experienced by twelfth-grade students at St. Darius Larantuka Private High School.

Based on the findings from observations and interviews, the researcher discovered that the daily test scores of most students remain below the Minimum Completeness Criteria set at 7.50. The subject teacher, ABS, stated that "*Students struggle to understand the concepts related to the worksheet material in service companies. In addition to insufficient foundational knowledge, there is a low interest in studying accounting, as evidenced by daily test results that only reach 75% of the KKM.*" Furthermore, the teacher noted that "*Students often do not complete the exercises or independent assignments given, possibly due to a lack of understanding or a lack of willingness to work on them. Some even resort to copying their peers' work and are reluctant to respond when questioned.*"

Additionally, during the researcher's involvement in the learning process, it became apparent that students' abilities to analyze, record, and calculate data were still inadequate. This was evident from their mistakes in recording, inaccuracies in identifying the types of accounts requiring adjustments, and errors in determining the nominal positions that should be increased or decreased based on the normal debit/credit placements between the trial balance and adjustments, leading to an unbalanced adjusted trial balance. Moreover, students were hesitant to ask questions when facing difficulties and displayed indifference due to a lack of interest in accounting education. On another note, some students mentioned in interviews that *"Our reference books are very limited in number,"* and *"We are not given enough practice problems."*

Given these findings, it is essential to explore potential solutions. If learning difficulties are not addressed, they may hinder the subsequent learning process, as accounting material is fundamentally interconnected with higher-level topics, resulting in students falling further behind their peers. The learning difficulties experienced by students vary significantly, as do the underlying causes. There are several types of factors that contribute to the learning challenges faced by students. According to Dalyono (2010:230), these factors can be categorized into two main types: internal and external factors. Internal factors originate from within the student, while external factors arise from outside the student. This study will focus on internal factors such as intelligence, interest, and concentration, as well as external factors related to the school environment, including teaching methods and the availability of educational resources and facilities.

METHOD

This study is a qualitative descriptive research aimed at identifying the factors that contribute to students' difficulties in understanding worksheets. The subjects of the research consist of 42 twelfth-grade students from the XII SOS class at St. Darius Larantuka Private High School during the 2024/2025 academic year, who are facing challenges in learning accounting, particularly in the subtopic of worksheets. The research was conducted in October- November 2024. Data collection methods employed include interviews, observations, and document analysis. The sampling technique used is snowball sampling. Snowball sampling is a method used to identify key informants who possess extensive information. In this approach, initial potential respondents are contacted and asked if they can refer others who share similar characteristics relevant to the research. This initial contact facilitates the acquisition of additional respondents through their recommendations. To achieve the research objectives, this technique is further complemented by interview methods and field surveys (Patton, 1990). This technique commenced with interviews conducted with 20 informants, followed by additional interviews with 17 more informants the next day. The interview process concluded once consistent information was gathered from a total of 37 informants. The interviews were carried out randomly and were terminated when data saturation was reached. Researchers employ the snowball sampling method to gain access to populations that are hard to reach or hidden. This approach also aids researchers in obtaining a wider range of information. Data analysis was performed using qualitative descriptive analysis in accordance with the method proposed by Sugiyono (2013: 338), which includes data reduction, data presentation, and conclusion drawing.

FINDINGS AND DISCUSSION

The research findings indicate that there are difficulties in learning accounting, specifically regarding the worksheet subtopic, due to several factors as follows
The Foundational Knowledge and Competencies of Students

Students in the XII SOS class face challenges in learning accounting, particularly regarding the worksheet subtopic, due to a lack of understanding of the concepts being taught. Generally, students perceive accounting as one of the most difficult subjects within the field

of economics. This sentiment was echoed by one student during an interview, who remarked, *"I do not particularly enjoy accounting because it involves very large numbers and requires precision and accuracy in calculations."* Furthermore, another student added, *"Accounting is complex and undoubtedly requires a significant amount of time for analysis."*

Students are encountering challenges in grasping the concept of adjusting entries, as evidenced by their difficulties in distinguishing between prepaid expenses, accrued expenses, unearned revenue, accrued revenue, remaining supplies, and depreciation of fixed assets. This confusion leads to uncertainty regarding whether prepaid expenses and unearned revenue should be recorded as assets or expenses, resulting in frequent errors in journal entries. Furthermore, they struggle to differentiate between used supplies and remaining supplies, particularly considering the consumption and leftover amounts at the end of the period. In line with this, one student remarked, *"I often confuse the accounts for accrued expenses and prepaid expenses."* Another student added, *"I am unsure whether to record prepaid expenses as an expense or as an asset."* They also expressed, *"I find it challenging to determine the accounts for used supplies and remaining supplies at the end of the period; it all feels very complicated."* Furthermore, a lack of understanding regarding the mechanisms of debit and credit placement, as well as their functions, has resulted in an unbalanced adjusted balance. This was articulated by one of the students, who stated, *"I did not realize that the debit-credit notation serves to determine the final balance position, especially when observing the discrepancies between the figures in the trial balance and the adjusting journal, where some are listed under debit and others under credit. I feel confused about how to fill it in the adjusted trial balance."* Additionally, the student remarked, *"I forgot that the difference between the debit and credit positions should be recorded in the adjusted trial balance column, which led to my miscalculations."* The student also demonstrated a lack of knowledge regarding the fundamentals of creating adjusting journals, resulting in significant errors. As expressed during the interview, the student said, *"I did not use the balance sheet as a guide because I simply did not know."*

Students also demonstrate a limited understanding of the profit and loss concept, as evidenced by errors in identifying the accounts that should be included in the profit and loss statement. One participant remarked, *"I selected all accounts except for the adjusted ones to calculate profit and loss, and it turned out I was mistaken."* Another participant noted, *"I correctly chose the revenue and expense accounts, but due to a lack of attention, I overlooked one expense account."* Furthermore, this lack of knowledge is accompanied by insufficient foundational skills in studying the worksheet, which is reflected in mistakes made during the analysis, recording, and calculation of transaction data.

Student Interest in Learning

Observations in the field reveal that students' interest in learning about worksheets is notably low. This is evidenced by a lack of active participation during lessons, such as a disinterest in listening to the teacher's explanations and minimal interaction in asking or answering questions. Some students have expressed their lack of enthusiasm for accounting, citing that they feel compelled to study out of fear of failing. Others have mentioned that viewing tables, particularly worksheets, makes them want to skip class. This disinterest stems from the difficulties students encounter in grasping the material. Additionally, a noisy classroom environment disrupts students' concentration, as one student noted that they struggle to focus due to the chatter of their peers. There are also instances where students, despite initially being attentive, become distracted and engage in conversation due to boredom and a lack of understanding, even after repeated explanations. Students who are reluctant to ask questions or respond to the teacher's inquiries often do so because of insufficient concentration and comprehension of the subject matter. One student remarked, *"How can I answer the teacher's questions if I do not understand, and I want to ask but feel embarrassed in front of my classmates?"* Another reason cited is the lack of attention to the teacher's explanations, which hinders their ability to respond to questions posed. Additionally, some

students have expressed frustration with the difficulty of the teacher's questions, especially when asked to complete and explain their work in front of the class.

The low interest of students in studying worksheet materials is evident from the significant number of students who do not take notes on the explanations or additional materials provided by the teacher, as well as the absence of daily notebooks for each session. Furthermore, students lack essential accounting study supplies, such as double folio books, rulers, pencils, and calculators. In fact, some students do not possess the required practice books and reference materials mandated by the teacher. Several students have expressed their reasons for not having the necessary accounting supplies, stating, *"I feel embarrassed in front of peers from other majors because I have to carry many large books and other materials."* Additionally, some have mentioned, *"I have the books and other supplies, but I am too lazy to bring them to school."* Beyond the lack of notes and other study materials, the students' disinterest in accounting is also reflected in their behavior, as many do not complete the assignments given by the teacher. Some have stated, *"I did not do the assignment because I do not know how to do it,"* while others have remarked, *"I did not do the assignment because I am lazy."* Additionally, some admitted, *"I copied my friend's work because he is the smartest in the class."* They further added, *"I do not enjoy studying accounting, especially because the teacher provides insufficient practice problems and discussions as examples."* They feel that *"the assignments given are too numerous."*

The Concentration of Students

The concentration of students in accounting studies is currently considered low, as evidenced by the findings of this research. This issue arises from the insufficient attention students pay to the material presented by the teacher. During the teacher's explanations, students struggle to concentrate, citing reasons such as *"the hot weather makes me uncomfortable during the learning process."* This situation is exacerbated by the scheduling of accounting classes at the end of the school day. Furthermore, some students have expressed, *"I cannot focus because my classmates are too noisy,"* while others have remarked, *"Initially, I was serious, but I got drawn into conversations because I was continually engaged by my peers."* Additionally, student boredom with the material, which remains difficult to comprehend despite repeated explanations, contributes to this problem. As one student articulated, *"The material is challenging, I do not understand it, which makes me feel bored and eager to go home."*

Learning Methods

Research on the accounting teaching methods employed by educators reveals that they include lectures, question-and-answer sessions, and assignments. Lectures are utilized by teachers to explain conceptual material, such as adjusting entries and income statements, with the aim of facilitating students' understanding of worksheets. According to ABS, the economics teacher stated, *"In my accounting lessons, I employ a lecture method to convey concepts such as adjusting journals and income statements, enabling students to grasp the process of preparing working papers. In addition to lectures, I provide practice problems along with their solutions, allowing students to complete any unresolved tasks at home as part of their daily assignments."* This approach ensures that financial reports can be measured and compared effectively. However, the effectiveness of this lecture method has not been fully realized, resulting in students not completely grasping the material presented. Following the delivery of content, students are given the opportunity to inquire about aspects they do not understand or to respond to questions posed by the teacher. In practice, however, students often exhibit a lack of responsiveness in asking questions or answering the teacher's inquiries. The teacher stated that *"Students find it challenging to ask questions or respond to the inquiries I pose. Furthermore, they are reluctant to engage in activities in front of the class. It is possible that they do not understand, or there may be other issues they are not expressing."* Factors contributing to this reluctance include a lack of understanding, apathy, and feelings of embarrassment in front of their peers. A student expressed, *"I do not yet understand the customized accounts, but I feel embarrassed to ask because I fear being ridiculed by my peers."* Another student remarked, *"The accounting is complicated, which prevents me from answering or completing the assignments given by the*

teacher." The teaching methods for accounting should not rely solely on lectures, as this approach has not effectively enhanced students' understanding of the worksheet material. It is advisable to tailor the teaching methods to the specific type of content being delivered, particularly in subjects such as economics and accounting. Educators must employ a variety of techniques to boost students' interest and focus, thereby fostering greater engagement with accounting education, especially in relation to worksheets.

Facilities and Infrastructure

According to the research findings, the educational facilities available at the school, particularly the classrooms and library, are in good condition and well-maintained. The school comprises 12 classrooms, 2 laboratories, and 1 library. However, the learning resources are still quite limited, which may hinder the teaching and learning process, especially in accounting subjects. Observations indicate that St. Darius Larantuka Private High School lacks technological support for learning, and the availability of books as learning resources for students, particularly accounting texts, is very scarce. The limited number of reference books means that students have access to only one mandatory book as a guide and a source book (Economics) that can only be used during school hours and must be returned afterward. Nearly all students expressed that *"We only have the guidebooks provided by the school, and their usage is limited to class hours. Once the lessons are over, we must return them."* The students also noted that *"Our teachers rarely use the LCD projector when explaining the material, possibly due to the limited availability of LCDs at school, even though we prefer when teachers use them because it makes the lessons more engaging."* The school librarian noted that *"The availability of books in this library is still significantly inadequate across all majors, particularly in the social sciences. The number of books currently available meets only 50% of the students' needs for this academic year."*

Discussion

Knowledge significantly influences the success of students' learning; thus, students with a solid understanding will not encounter difficulties in their educational process. This knowledge encompasses comprehension of accounting material. Accounting is defined as the process of recording, classifying, summarizing, reporting, and analyzing financial data of an organization (Jusup, 2001:5). Students who lack a deep understanding of accounting will face challenges in resolving accounting issues. Learning difficulties refer to a situation where students are unable to learn effectively due to internal or external disruptions (Djamarah, 2010). Research findings indicate that students face challenges in learning about work papers in companies due to their inability to identify the types of accounts that require adjustments and their limited understanding of the debit-credit mechanism necessary for determining the normal balance of each account. The accounts that are perceived as the most difficult to adjust include inventory, unearned revenue, and prepaid expenses. Consequently, this leads to students being unable to complete the work papers. In alignment with the findings of Siti et al. (2023), it has been observed that students face challenges in learning accounting, particularly regarding the worksheet component. This difficulty arises from a lack of understanding of worksheet concepts, insufficient analytical skills for transaction assessment, and inaccuracies in calculations. Consequently, these issues lead to an unbalanced adjusted trial balance, which adversely affects the financial statements. Therefore, students are required to possess fundamental knowledge and skills in accounting to address accounting-related issues.

Interest is a significant factor that greatly influences the success of learning. It is defined as a strong motivation that captures an individual's attention towards a specific object (Hanafi, 2018:152). Students who possess a high level of interest in accounting will find it easier to comprehend the material related to worksheets. The enjoyment and curiosity that arise from an interest in studying accounting will enhance students' attention and active engagement in the learning process. Consequently, these students will be more adept at completing assignments given by the teacher and will maintain additional notes on the subject matter.

Conversely, if students lack interest in accounting, they may struggle to grasp the material presented. This inability to understand the content can diminish their attention, potentially leading to boredom during the learning process and difficulties in completing assigned tasks.

The research findings indicate that students' lack of interest in studying accounting, particularly the topic of working papers, is attributed to the complexity of the material, an unfavorable learning environment, a general dislike for the subject, insufficient supportive learning resources, and unengaging teaching methods employed by instructors. In alignment with the study conducted by Siti et al. (2023), it is noted that, in addition to inadequate analytical and mathematical skills, other factors contributing to the challenges in learning accounting include a diminished interest among students in the subject.

The ability to concentrate while studying is crucial for students, particularly when learning accounting, as it enables them to retain and comprehend the material presented. According to Supatminingsih (2020), concentration in learning refers to the focus of attention and thought on the educational process. Accounting is a challenging subject that requires students to concentrate on their studies and disregard unrelated topics. However, students often face learning difficulties that hinder their attention, resulting in an inability to remember and understand the material covered in worksheets. Research findings indicate that students' concentration during learning is inadequate, as evidenced by a noisy classroom environment, afternoon class schedules that lead to fatigue, discomfort, and boredom. Another factor affecting students' focus on their studies is a lack of interest in learning accounting. In line with the research conducted by Siti et al. (2023), students' concentration significantly impacts their understanding of accounting, particularly regarding the working paper material. Therefore, it is essential to employ appropriate and engaging teaching media and methods to enhance students' concentration and interest in studying accounting.

The application of appropriate teaching methods can significantly influence the learning outcomes of students. Learning methods refer to the distinctive approaches that utilize various fundamental educational principles, techniques, and resources to achieve effective learning processes (Ginting, 2008:3). Educators are required to employ unique and diverse learning methods in accounting education, as the subject encompasses not only conceptual material but also content that necessitates students to develop essential skills in analyzing, recording, and calculating data. The use of varied teaching methods fosters a dynamic learning environment, making it easier for students to grasp the material presented, and can also enhance their interest in accounting. Conversely, if the material is delivered using a singular method, it may lead to a less enjoyable learning atmosphere, resulting in feelings of boredom and reluctance to engage actively in accounting lessons. Based on the research findings, the teaching methods employed include lectures and problem-solving exercises. However, these methods have proven to be insufficient, resulting in students not fully grasping the concept of working papers, which in turn leads to difficulties in completing assigned exercises or tasks. This is evident from the number of students who either do not submit their assignments or resort to copying from their peers, as well as the tendency for students to quickly lose interest. In line with the views expressed by Siti et al. (2023), one proposed solution to address the challenges in learning accounting is for teachers to utilize an LCD projector to enhance student engagement and interest, thereby making the accounting learning process more enjoyable.

Adequate and comprehensive facilities and infrastructure are essential for facilitating effective learning in schools. According to Indrawan (2015:10), the infrastructure that enhances the learning process includes school buildings, classrooms, sports fields, art rooms, and libraries. Meanwhile, the resources that support the learning process consist of textbooks, projectors, laboratory equipment, libraries, and other educational media. Similarly, in accounting education, the availability of supporting infrastructure and resources is crucial for ensuring that the learning activities proceed smoothly and achieve their educational objectives. The provision of accounting learning resources is a necessary requirement that must be addressed promptly, including the completeness of inventory, educational media,

and the availability of accounting books in the library, to prevent any hindrance to the accounting learning process in schools. Research findings indicate that the limited availability of books and other supporting resources is a significant factor contributing to students' difficulties in learning accounting. Siti et al. (2023) also emphasize the necessity of enhancing learning facilities to ensure that educational objectives are met.

CONCLUSIONS

Students often face significant challenges when completing working papers for service companies, stemming from difficulties in distinguishing between various account types – such as prepaid expenses, accrued expenses, unearned revenue, accounts payable, remaining inventory, and fixed asset depreciation – as well as a lack of understanding of debit and credit mechanisms, errors in identifying adjustment accounts, numerical miscalculations, and incorrect account placement within financial statements. These issues are influenced by both internal factors, including insufficient foundational accounting knowledge and skills, fatigue, boredom, low motivation, unsuitable study times, and a general aversion to the subject, and external factors, such as unengaging teaching methods, disruptive learning environments, and limited access to educational resources. To address these challenges, it is recommended that educators utilize more engaging and appropriate teaching methods and media to strengthen students' understanding, skills, and interest in accounting, while schools should invest in improving educational facilities and infrastructure to support better learning outcomes.

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