Analysis Of Level Understanding Of The Accounting Students Towards The Management Accounting Course

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Abstract: *This research was conducted at Darussalam Polytechnic on third semester students. For data collection using questionnaires, the questionnaire used must be valid and reliable to answer the understanding of accounting students towards the Management Accounting course. Validity is an index that indicates that the measuring instrument is measuring data correctly. The validity test can use the Pearson correlation technique for each number of the questionnaire score with the total score of the questionnaire. A questionnaire instrument is said to be valid if the correlation value is positive, and the probability value is less than the significant value (α 0.05). Cronbach's Alpha method is used to measure reliability in demonstrating that a questionnaire is maintainable and consistent, assuming that a questionnaire is said to be reliable if Cronbach's Alpha value is more than the r value of the table. Based on the results of the validity test related to accounting students' understanding of management accounting courses, it is explained that questionnaire instruments related to assets, liabilities, and equity are proven valid because they have a significant value on the validity test smaller than 0.05, while question instruments related to liabilities are not reliable.*

Keywords: *Management Accounting, Validity And Reliability Test, Cronbach Alpha, Pearson Correlation*

INTRODUCTION

Management Accounting is a branch of accounting that focuses on the collection, analysis, interpretation, and reporting of financial and non-financial information relating to the internal activities of an organization or company. The main objective of management accounting is to provide relevant and accurate information to managers and leaders of organizations to assist them in making better decisions regarding planning, controlling, evaluating, and managing company resources.

In management accounting, traditional financial information such as income statements, balance sheets, and cash flows can be used as a basis for measuring company performance. However, more than that, management accounting also involves concepts such as cost, contribution margin, variance analysis, break-even analysis, budgeting, performance measurement, and strategic analysis.

According to (Prasetyorini, 2013) Before studying management accounting further, understanding the fundamentals of accounting is necessary to build on that knowledge to develop an understanding of accounting fundamentals. Academic accounting is often described as knowledge that is only focused on general mechanisms, which are far different from actual practices encountered in the world of work. Therefore, the introduction of A Kuntansi in theory

accompanied by practice is the key in improving accounting understanding, making it easier to implement (Devi & Erawati, 2014; Putra, 2013; Ludijanto, 2014).

Studying management accounting has a number of objectives that are important in the context of business management and decision making. Here are some of the main goals of studying management accounting:

1) Informed Decision Making: One of the main objectives of management accounting is to provide the necessary information for managers to take better decisions. With an understanding of how to collect, analyze, and interpret financial and operational information, managers can make more informed and strategic decisions (Abidin, 2006). 2) Effective Planning and Budgeting: Studying management accounting helps in drawing up effective business plans and budgets. This allows the company to allocate resources wisely, plan investments, and achieve short and long-term goals(Yahya & Agunggunanto, 2011). 3) Performance Measurement: Management accounting helps in developing performance metrics that are in line with business objectives. By having clear performance indicators, managers can measure goal achievement, identify progress, and address issues that may arise (Handayani & Soenjoto, 2021). 4) Operational Control: The purpose of management accounting also includes assisting the company in controlling its operations. By regularly monitoring costs, performance, and operational results, managers can identify potential problems and take corrective action faster (Uswati & Mayangsari, 2012). 5) Analysis of Variance and Problem Identification: Studying management accounting allows managers to analyze the difference between actual results and a predefined budget. It helps in identifying operational problems or deviations from the plan that may affect the performance of the company(Astuti & Nuraina, 2017).

Overall, the purpose of studying management accounting is to provide managers with the necessary tools and knowledge in order for them to effectively manage the company, take smart decisions, and respond well to changes in the business environment. To determine the level of understanding of students in studying management accounting courses, researchers conducted a simple study to measure how far the level of understanding of the course material that has been taught by lecturers during the past semester. Questionnaires are the instruments used in this study. A questionnaire is a series of pre-written questions designed to obtain specific information from respondents. After that, collect all respondents' responses to the questionnaire. When researchers know what data or information is needed and how the variables representing that data are measured, questionnaires can be an efficient data collection

method. In this article, a questionnaire consisting of 15 questions is used and categorized into three groups of accounting understanding, namely questions related to analysis of variance, measurement of performance, and understanding costs and profits. The focus of this article is to determine the validity and reliability of accounting students' understanding of Accounting Diploma Three (D3) Students at Darussalam Polytechnic for the 2022/2023 Academic Year.

THEORETICAL

Accountancy

Recording financial transactions produces financial statements needed by various parties, stakeholders in each organization or company, and also in the community and government. An accountant is a person who works in any field that uses computer skills. The work of accountants can be divided into accounting, internal, state and educational. Accounting principles are very important to use in all processes of preparing financial statements (Ardiana, 2017).

Analysis of variance

The process of comparing the budget or standard that has been set with the actual results achieved. The goal of variance analysis is to understand the difference between budget and actual results, as well as identify the factors that cause such discrepancies. Analysis of variance can be performed in a variety of contexts, including production costs, sales revenue, sales volume, and other operational performance (Muna & Harris, 2018 ; Nadia et al., 2021). The purpose of variance analysis is to identify the causes of discrepancies between budgets and actual results (Sari et al., 2017). With a better understanding of these causes, management can take the necessary corrective actions to improve performance, control costs, or change business plans if needed.

Performance benchmarking

Performance measurement is the process of collecting data and information to evaluate the extent to which an organization, department, project, or individual has achieved the goals and objectives that have been set (Eliyanti, 2020). The main purpose of performance measurement is to measure achievement, identify strengths and weaknesses, and provide a basis for better decision making in the future. Performance measurement involves collecting performance-related data based on relevant metrics or indicators. It allows organizations or individuals to monitor and evaluate progress against business goals or personal goals (Moeheriono, 2014 ; Mansyur & Yulianto, 2020). Performance measurement can also help in identifying opportunities for improvement and measuring the impact of actions taken (Chusnah

& Purwanti, 2020 ; Prasetyo, 2022). Performance measurement can be done at various levels, ranging from the overall organizational level to the individual level. The aim is to provide a comprehensive view of the extent to which the objectives have been achieved and to assist in better decision making in the future.

Understanding costs and profits

Cost and profit understanding is a basic concept in accounting and management that involves understanding how the costs incurred by a company or organization relate to the revenue generated. This concept is the basis for financial management, business decision making, and performance analysis (Setiawati & Na'lim Ainun, 2010). Here are some key points in understanding costs and returns: Cost is an expense or reduction in assets that occurs when a company carries out its operational activities (Wibowo & Wartini, 2012). Costs can be categorized into various types, including raw material costs, labor costs, overhead costs, marketing costs, and others. An understanding of the different types of costs helps in identifying how a company's resources are being used and measuring how efficient operational activities are.

1. **Revenue and Profit**: Revenue is the money received by a company from the sale of a product or service (Masatip et al., 2020). Profit is the difference between revenue and costs (Pratiwi & Yuwita Ariessa Pravasanti, 2020). If revenue is greater than costs, the company will achieve profit. If costs are greater than revenue, the company will incur losses.

2. **Break-Even Analysis**: This analysis involves calculating the break-even point, which is the level of production or sales at which revenue equals cost, so that the company does not experience profits or losses (Habibie & Triani, 2022 ; Prasetyorini, 2013). This analysis helps in determining how much the product or service needs to sell to break even.

3. **Contribution Margin**: Contribution margin is the difference between revenue and variable costs (Alfes et al., 2017). This is the amount available to cover fixed costs and achieve profit after variable costs have been deducted.

4. **Profitability Analysis**: Understanding costs and profits allows analysis of the profitability of different products, projects, or lines of business (Angruningrum & Wirakusuma, 2013; Muh. Arief Ujiyantho, 2007). By comparing revenues and related expenses, companies can assess which ones generate higher profits.

5. **Pricing Decision Making**: In business, understanding costs and profits is crucial in pricing a product or service (Wardana, 2015; Barus & Setiawati, 2015). The price should include the cost of production and provide room to achieve the desired profit.

Understanding costs and profits helps managers in making smart and informed decisions, such as evaluating investment projects, developing pricing strategies, managing costs, and planning expenses. It also helps in measuring the overall profitability of the company and in making decisions that support growth and sustainability (Purwanto et al., 2023).

RESEARCH METHODS

This study uses a type of quantitative descriptive research with secondary data collection collected through documentation or observation methods and primary data sources carried out using questionnaires so as to explain data regarding the value or score of answers that have been given by respondents consisting of 15 questions given. The population used in the study is active students in the D3 Accounting department who are at the Darussalam Polytechnic in 2022/2023 and have taken Management Accounting courses. The sampling technique uses the purposive sampling method because the sample selection is based on predetermined criteria so as to obtain a sample number of 60. The data that has been collected will be analyzed using a quality test consisting of a validity test and a reliability test. this test uses SPSS 25 software.

RESULTS AND DISCUSSION

Table 1 Item-Total Statistics

Item-Total Statistics				
	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item-Total Correlation	Squared Multiple Correlation	Cronbach's Alpha if Item Deleted
Question 1	17.53	5.812	.588	.364	.676
Question 2	17.65	4.570	.674	.459	.624
Question 3	17.35	6.096	.453	.287	.716
Question 4	17.37	5.728	.521	.389	.693
Question 5	17.77	5.538	.364	.229	.764

In the *Reliability Statistics section*, it can be seen that Cronbach's Alpha value = 0.742 is greater than r table (0.632) with a significance level of 5%. This means that the questionnaire proved to be reliable. If Cronbach's Alpha value is greater than the table r with a significance level of 5%, then the questionnaire has a good level of reliability, or in other words the questionnaire data can be trusted.

Table 2 Validity Test Results

Indicator	Question Item	Pearson Correlation	Sig (2-Tailed)	Status

	A1	.740**	.000	Valid
	A2	.733**	.000	Valid
Analysis of Variance	A3	.757**	.000	Valid
	A4	.898**	.000	Valid
	A5	.651**	.000	Valid
	H1	.652**	.000	Valid
	H2	.705**	.000	Valid
Performance Measurement	H3	.680**	.000	Valid
	H4	.695**	.000	Valid
	H5	.645**	.000	Valid
	E1	.763**	.000	Valid
Understanding costs and profits	E2	.746**	.000	Valid
	E3	.733**	.000	Valid
	E4	.895**	.000	Valid
	E5	.751**	.000	Valid

Based on the results of the validity test in Table 2 shows that the variables Assets, Debt, and Equity measured with a total of 15 question items have a significant value smaller than 0.05 so that it can be concluded that all question items in the study are valid and can be used to measure accounting students' understanding of management accounting courses.

Table 3 Reliability Test Results

Indikator	Cronbach's Alpha	Keterangan
Analysis of Variance	.742	Reliabel
Performance Measurement	.773	Reliabel
Understanding costs and profits	.788	Reliabel

Based on the reliability test results, Table 3 shows that the variables Assets and Equity have a Cronbach's alpha value greater than 0.6. This shows that the question items in this study are reliable to be used to measure the understanding of accounting students towards management accounting courses, so that each question item used will be able to obtain consistent data and if the question is asked again, an answer will be obtained that is relatively the same as the previous answer. Meanwhile, variable debt has a Cronbach's alpha value smaller than 0.6. This shows that the question items in this study are unreliable because there are questions that raise doubts so that there are multi-perceptions, different languages and cultures of respondents, or questions that are likely to change their answers due to time.

CONCLUSIONS

The results of the validity and reliability test show that questions with Assets, Debt, and Equity indicators to measure accounting students' understanding of management accounting courses are stated as follows: Variance Analysis Indicator Understanding costs and profits proved valid and reliable because it had a significant value on the validity test smaller than 0.05 while Cronbach's alpha value on the reliability test was greater than 0.6 so that the measurement was accurate and appropriate with the object of research, and have the same results even though at different times. Performance measurement indicators proved valid also because they had significant values on validity tests smaller than 0.05 while Cronbach's alpha values on reliability tests were smaller than 0.06 so that these measurements occurred inconsistently because there were multi-perceptions, different languages and cultures of respondents, or questions that might change answers due to time.

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