An Analysis of Students' Difficulties in Completing of the Adjustment Entries

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Abstract—The aims of this study was to identify the students of accounting education difficulties of Banten Jaya University in completing of the adjustment entries. The study used qualitative method. The subject of this study was the student fifth semester 2018/2019. The data collection techniques were test, observation and interview. The data analysis used data reduction, data presentation and conclusion. The results showed that 1) errors caused by poor base concept and prosedur concept in adjustment entries, 3) biggest difficulty was about deffered post, 2) the most mistakes regarding account position.

Keywords: student difficulties, the adjustment entries

I. INTRODUCTION

Accounting functions as a provider of quantitative information, especially of a financial nature [1] in providing financial data was needed and processed in a certain way called the accounting cycle[1] One of the activities of the accounting cycle was to compose adjusting entries. The adjusting entry was used to update the account at the end of the accounting period. The adjusting entry entries affect at least one revenue statement and balance sheet account [2]. Accounts that need to be adjusted include deferred posts consisting of deferred expenses and deferred revenue, accrued post consisting of accrued expenses and accrued revenue, depreciation of fixed assets [3] and equipment usage. In studying the adjusting entry, understanding and accuracy was needed during the process. [4]

In learning activities often there were difficulties in achieving learning objectives. Learning difficulties are often associated with failure to achieve learning achievement [5]. The wide range of contents of accounting material is a contributing factor to the high number of accounting learning difficulties. [6]To determine the cause of learning difficulties that need to be diagnosed to find out the source of the problem, the diagnosis was done by giving a test. The results of the diagnosis would show the cause of student difficulties, the type of material that was not yet understood and the forms of errors that often occur.

Based on observations of accounting students in the fifth Semester, Banten Jaya University in the 2018/2019 academic year, amounting to 32 students in accounting practicum subjects, it was known that students need more time in completing adjusting entries questions, students often seem confused and ask questions more often. When the assessment was carried out it turned out that only 21.875% or 7 students received grades 80-100, while 78.125% were still at 30-

66.67, this indicated that students had difficulty completing adjusting entries material. Therefore it was necessary to diagnose difficulties faced by students regarding the material in adjusting entries as well as errors that were often made so that prevention and improvement can be made in learning activities so that learning objectives could be achieved.

II. METHOD

The research method used was descriptive qualitative which aims to analyze the difficulty of students completing adjusting entries. The subjects of this study were accounting students in fifth semester of the 2018/2019 academic year consisting of 32 students. Data collection methods were tests, interviews, and documentation. The type of test was an essay of 6 questions representing accounts in adjustment entries. The questions will be analyzed based on the difficulty index, which was calculated by $P = \frac{B}{JS}$ [7]

P = difficulty index
B = the number of correct answer
JS = total students

Index of difficulties between 00-1 with categories:
Questions with P 0.00 to 0.3 was difficult
P 0.30 to 0.70 was a moderate
P 0.70 to 1 was an easy [7]
Data analysis techniques used were data reduction, data presentation, and conclusion.

III. RESULT AND DISCUSSION

The following was the results of tests conducted with learning achievements that were used to diagnose student difficulties in completing adjusting entries.

A. *28 December 2017, the outdoor photoshoot service was completed in the amount of Rp1,250,000, will be paid on 3 January 2018*

Question number 1 regarding accrual revenue, in this problem 68.75% of students answered correctly. Difficulty analysis:

TABEL 1. RESULT TEST ANALYSIS NUMBER 1

Difficulty analysis	Quantity	%
Account name determination	6	18,75%
Account position	4	12,5%

Based on interviews conducted by students was still not thorough in understanding the information about the problem, students choosing a cash account compared with the

216

right account, accounts receivable. Errors in placing account positions were caused by students thinking that an increase revenue was in a debit position. In the case of accrued revenue has a difficulty index: $\frac{22}{32} = 0.68$ so the problem category was moderate difficulty.

B. The remaining store supplies were Rp. 2,500,000.00

Question number 2 regarding the Used of store supplies, in this problem 84.4% of students answered correctly. Difficulty analysis:

TABEL II. RESULT TEST ANALYSIS NUMBER 2

Difficulty analysis	Quantity	%
Account name determination	2	6,25%
Account position	1	3,1%
Account balance calculation	2	6,25%

Based on the interview the student's mistake in determining the account name occurred because the student thought it was a purchase transaction of store supplies, an error in placing the account was caused by the student's understanding that it was still fixated on a general journal transaction that put the store supplies in a debit position, whereas an error in calculating the account balance was caused by the student being not careful in understanding the transaction information, the information states that there are store supplies left over, the student does not analyze that what was recorded should be a transaction that has become a expenses. on the use of store supplies Difficulty index: $\frac{27}{32} = 0.84$ this means the questions were in the easy category, most students have been able to answer this question correctly

C. Insurance was paid on October 3, 2017 for 1 year

Question number 3 regarding prepaid expenses, In this case insurance was recorded using the balance sheet approach, in this question 28.12% of students answer correctly. Difficulty analysis

TABEL III. RESULT TEST ANALYSIS NUMBER 3

Difficulty analysis	Quantity	%
Account name determination	5	15,52%
Account position	10	31,25%
Account balance calculation	8	25%

Based on interviews students' difficulties were caused by errors in analyzing information about the questions. The question of prepaid insurance, in this case was used the balance sheet approach, students were confused about the approach used. Errors in determining the name of the account due to a lack of understandings, students tend to choose a cash account for each transaction, misplacing positions and calculating balances because students were wrong in determining the approach so that the account name and method of calculation were wrong. The question about prepaid insurane has a difficulty index: $\frac{9}{32} = 0.28$ means that it falls into the category of difficult questions.

D. Equipment purchased on August 5, 2017 was estimated to be used for 4 years with a residual value of Rp. 400,000. Calculation with straight line method

Question number 4 regarding depreciation of fixed assets, in this problem students answered correctly by 75%, difficulty analysis

TABEL IV. RESULT TEST ANALYSIS NUMBER 4

Difficulty analysis	Quantity	%
Account name determination	3	9,37%
Account position	2	6,25%
Account balance calculation	3	9,37%

Based on interviews the account determination error was caused by students still involving equipment accounts, whereas in the recording adjustments entries using equipment accumulation depresiation and equipment depresiation expenses, account placement errors because students were confused in putting down accounts and calculating errors because students forgot about the depreciation method of fixed assets so that they could not calculate the account balance correctly, question number 4 has a difficulty index: $\frac{24}{32} = 0.75$ means depreciation of fixed assets in the category of easy questions.

E. Accrued salary Rp. 200,000.00

Question number 5 regarding accrued expenses, in this question students answered correctly at 62.5%, difficulty analysis:

TABEL V. RESULT TEST ANALYSIS NUMBER 5

Difficulty analysis	Quantity	%
Account name determination	7	21,87%
Account position	5	15,62
Account balance calculation		

Based on the interview, the error in determining the account was because the student was still fixated on the use of cash in every transaction, the student thinks that every time there was a word to pay means to used cash, students were less able to analyze the information provided. In the case of misplacing an account the error occurred because of the reversal of the position of the debit credit, students have understood the problem of accrued expenses (salary debt) but still think that everything that has increased was in the position of debit. Question number 5 has a difficulty index: $\frac{20}{32} = 0.625$, which means the accrued expense was in the moderate category

F. On September 1, 2017 camera rental revenue was received for 6 months

Question number 6 regarding deferred revenues using the profit and loss method, students answered correctly by 25%. Difficulty analysis:

TABEL VI. RESULT TEST ANALYSIS NUMBER 6

Difficulty analysis	Quantity	%
Account name determination	4	12,5%
Account position	10	31,25%
Account balance calculation	10	31,25%%

Based on interviews students' difficulties were caused by errors in analyzing information about the questions. The question of deferred revenues, in this case the profit and loss approach was used, students were still confused about the approach used. Errors in determining account names due to lack of student understanding, students tend to choose cash accounts for each transaction, mistakes in positioning and calculating balances due to students wrong in determining the approach so the account name and method of calculation

become incorrect. The question of deferred revenues has a difficulty index: $\frac{8}{32} = 0.25$ so that it was in the difficult category problem.

Based on the results of tests and interviews obtained a description of the difficulty of students in solving adjusting entries questions about the difficulty of adjusting entries and recurring errors.

TABEL VII. RECAPITULATION OF DIFFICULTY SUBJECT AND DIFFICULTY INDEXS

Number	Adjusting Entries	Error Prosentase	Difficulty Indexs	Category
1	Post accrued/accrued revenue	31,25%	0,68	Moderate
2	Store supplies expenses	15,6%	0,84	Easy
3	Pos deffered/ prepaid insurance	71,87%	0,281	Difficult
4	Fixed asset depresiation	24,9%	0,75	Easy
5	Post accrued/ salary debt	37,5%	0,625	Moderate
6	Post deffered/ unearned revenues	75%	0,25	Difficult

Subject in adjusting entries in the difficult category was deferred post, there were prepaid expenses and unearned revenues. Difficulties in prepaid expenses 71.87% and 75% in unearned revenues, difficulties occur because students have not been able to determine the approach used. In the deffered post there are 2 approaches in recording, namely using the balance sheet or profit and loss approach. The error in the recording procedure results, errors in choosing the account name, account position or calculating the account balance.

Adjusting entries subject In the moderate category was accrued post, there was accrued revenues and accrued expenses. Difficulties The subject accrued revenue was 31.25% and accrued expenses 37.5%. Difficulties occur because students were still not able to analyze the information provided so students answer incorrectly, the majority of students still learn by memorization method but do not understand the basic concepts so when similar questions arised they would be confused with other transactions that were more often done

In the easy category, namely the used of store supllies and fixed assets depresiation, the difficulty in using store supplies was 15.6% and fixed asset depresiation was 24.9%, errors occur because students were not careful in analyzing the information provided, in the easy category most students have been able to complete the adjusting entries correctly

Based on data analysis, it was found that there were 3 difficulties for students in completing adjusting entries, there were:

TABLE VIII. RECAPITULATION OF OCCURING MISTAKES

Difficulties/	1	2	3	4	5	6
Account name determination	18,75%	6,25%	15,52%	9,37%	21,87%	12,5%
Account position	12,5%	3,1%	31,25%	6,25%	15,62%	31,25%
Account balance calculation		6,25%	25%	9,37%		31,25%

In the first type of difficulty regarding determining the account name due to students having difficulty understanding the concepts in the adjusting entry, the account selection error was caused by students still experiencing confusion in determining the correct account. The tendency to memorize without understanding the material was thought to be the main cause of this difficulty, students answer based on incomplete memory it was often distracted with other similar subject or subject that appears more frequently in training

Difficulties in placing account positions were caused by students not really mastering the credit debit mechanism, students though that every additional balance was in a debit position, even though the debt, income and capital accounts increase on the credit side. Difficulties in placing account positions that occur in deffered accounts because of a lack of understanding of students about the concept of adjusting entries so the placement of account positions was not in accordance with the approach used

Difficulties in determining account balances occur because students were not careful in understanding information about problems, in store supplies adjusting and fixed assets depreciation, common mistakes due to inaccuracy in reading information, while errors in determining account balances in post deferred due to lack of understanding of the procedure for calculating balances with balance sheet approach or profit and loss approach.

IV. CONCLUSION

Based on the data obtained by the types of difficulties experienced by students in completing adjusting entries were concept and procedure errors. Concept errors appear in the recurrence of errors in the recording and placement of accounts, while the difficulty of the procedure appears in the inability of students to analyze the approach used. The adjusting journal subject that has the highest difficulty level was about deffered posts, namely prepaid expenses and unearned revenues having difficulty levels of 0.281 and 0.25. While the most common mistakes was and placement of the account position.

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