

## Student Understanding of the Accrual Accounting Concept

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**ABSTRACT** This research about explores the understanding of accrual accounting concepts among 21 accounting students at Universitas Atmajaya Makassar, based on their reactions to a comprehensive examination. The discoveries uncover a wide extent of comprehension levels, with a few understudies illustrating strong information whereas others battle with crucial concepts. The consider recognizes key zones where understudies confront challenges, especially in separating between gathering and cash premise bookkeeping, understanding the coordinating guideline, and applying altering passages. To address these issues, the think suggests upgraded direction procedures, counting the utilization of commonsense illustrations, intuitive learning sessions, normal appraisals, and peer learning activities. By executing these suggestions, the bookkeeping division can altogether move forward the quality of instruction and way better plan understudies for the complexities of the Accounting.

**KEYWORDS:** Accrual accounting, accounting education, comprehensive examination

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### I. INTRODUCTION

Accrual accounting is a fundamental concept in accounting education and is essential to understanding time income and expense accounting. This study aims to evaluate the understanding of accrual accounting of accounting students at Universitas Atma Jaya Makassar (UAJM), based on their responses in a comprehensive test. Phenomena related to challenges in accounting education In recent years, the accounting education landscape has faced many challenges that affect the quality of graduates entering the job market (Gabriel & Hirsch, 1992)(Tchamyoun, 2020)(Paterson et al., 2021). Advances in technology, evolving regulatory standards, and the increasing complexity of financial transactions all contribute to a dynamic environment that requires accounting students to have a solid understanding solid and up to date on fundamentals (Graham, 2013)

Even so, many students still struggle with basic concepts like accrual accounting, as evidenced by recent studies and exams. This widespread phenomenon of conceptual difficulty calls for a critical assessment of current teaching practices in accounting departments of universities (Everett et al., 2015; Gelderman et al., 2016; Richardson, 2015; Td & Tillema, 2015), including Universitas Atma Jaya Makassar (UAJM). Objectives of improving accounting quality The main objective of enhancing the concept of accounting quality is to ensure that graduates are well-prepared to meet career demands. This requires not only a thorough understanding of accounting principles but also the ability to apply these principles in real-life situations.

By improving the quality of accounting education, universities can produce competent and confident graduates who can contribute effectively to their organizations and the wider economy (Tchamyoun, 2020)(Hirsch Jr. & Collins, 1988; Okafor & Egbon, 2011; Tong & Wang, 2024). bigger. To achieve this goal, it is essential to address gaps in students' understanding, especially in areas such as accrual accounting. Curriculum Improvement to address the educational challenges identified, it is important to review and improve the accounting curriculum. This will incorporate more practical, application-based content that aligns with current industry practices. The revised curriculum is expected to include detailed modules on accrual accounting, emphasizing the matching principle, the preparation and interpretation of adjusting entries, and the differences between Accrual accounting and accrual accounting (Kothari et al., 2005)(Allen et al., 2013; Becker et al., 2014).

Additionally, integrating case studies, simulations, and real-life examples can help bridge the gap between theoretical knowledge and practical application, making the learning process engaging and effective. more effective for students (Sheehan & Schmidt, 2015)(Gabriel & Hirsch, 1992).

### Enhancing the Lecturing Process

Improving course processes is another essential element in improving the quality of accounting education. Traditional lecture-based methods must be supplemented with interactive and participatory teaching techniques (Becker et al., 2013; Corrigan, 2018; Kumar et al., 2021). For example, incorporating flipped classroom models in which students review course material at home and engage in problem-solving activities in class can promote deeper understanding. Additionally, leveraging technologies such as

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accounting software and online platforms for collaborative learning can give students real-world experiences that mirror the tools and systems used in industry.

### Encouraging Continuous Feedback and Assessment

Regular and systematic feedback is essential to identify areas where students may be struggling and adjust teaching methods accordingly. Implementing regular formative assessments, such as quizzes and in-class exercises, can help instructors continually gauge student understanding. These assessments should be designed to identify misunderstandings about specific concepts, allowing for timely intervention and support. Additionally, creating an open feedback loop in which students can express their difficulties and receive individualized advice can foster a more supportive and productive learning environment (Oulasvirta, 2013).

### Promoting Faculty Development

Improving the quality of accounting education also requires investing in faculty development. Lecturers should be encouraged to keep up to date with the latest developments in accounting standards, technology, and teaching methods. This can be achieved through continuing professional development programs, workshops, and collaboration with industry experts. By equipping lecturers with the latest knowledge and teaching strategies, universities can ensure that students receive high-quality teaching that is both current and relevant. The phenomenon of students having difficulty with basic accounting concepts (Becker et al., 2014; Jiang & Penman, 2013), especially accrual accounting, highlights the need to improve accounting education in general. By revising the curriculum to include more practical content, improving the course process through interactive techniques, implementing continuous feedback mechanisms, and promoting faculty development, the Universities can significantly improve the quality of their accounting programs. These initiatives not only enhance students' understanding and application of accounting principles but also prepare them to meet the changing needs of the accounting profession, thereby contributing to improved quality and general reputation of this field.

## RESEARCH OBJECTIVES

- 1) To evaluate the level of understanding of accrual accounting among students.
- 2) To identify common misconceptions or areas of difficulty.
- 3) To suggest improvements in teaching methods for accrual accounting.

## 2. METHOD

### 3.1 Participants:

The study included 21 accounting students from Universitas Atma Jaya Makassar (UAJM) who had just completed the comprehensive exam.

### 3.2 Data collection:

Responses to the in-depth assessment were analyzed qualitatively. Pay special attention to issues directly related to accrual accounting.

### 3.3 Data analysis:

The answers are divided into 3 levels of understanding:

- 1) High understanding: Accurate and profound explanation.
- 2) Moderate understanding: Basic understanding, with some errors or omissions.
- 3) Low level of understanding: Incomplete or inaccurate explanation.

## 3. RESULTS AND DISCUSSIONS

### Result

Question	Student Response	Examiner Feedback
Define Accrual Accounting	High Understanding (6 students): Accurately defined accrual accounting as recognizing revenues when earned and expenses when incurred, regardless of cash flow.	Correct understanding, detailed explanation, clear differentiation from cash basis.
	Moderate Understanding (10 students): Defined accrual accounting with minor errors or omissions, such as an incomplete explanation of the matching principle.	Basic concept grasped, but need to elaborate on matching principle and adjusting entries.
	Low Understanding (5 students): Incorrectly defined accrual accounting, often confusing it with cash basis accounting.	Significant misunderstanding requires a review of fundamental concepts and distinctions.
Explain the Matching	High Understanding (6 students): Correctly explained	Good comprehension of the matching

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Question	Student Response	Examiner Feedback
Principle	that expenses should be matched with the revenues they help to generate within the same period.	principle and its importance in financial reporting.
	Moderate Understanding (10 students): Provided a basic explanation but missed key details or provided examples with errors.	Partial understanding, need to clarify how expenses relate to revenue recognition.
	Low Understanding (5 students): Confused about the matching principle with other accounting principles, leading to incorrect explanations.	Requires re-teaching of the matching principle with practical examples.
Describe Adjusting Entries	High Understanding (6 students): Clearly described adjusting entries as necessary adjustments made at the end of an accounting period to allocate revenues and expenses properly.	Strong understanding, able to give accurate examples of adjusting entries.
	Moderate Understanding (10 students): Understood the purpose of adjusting entries but gave incomplete or slightly incorrect examples.	Good attempt, but more practice is needed on how adjusting entries impacts financial statements.
	Low Understanding (5 students): Could not accurately describe adjusting entries, often confusing them with regular transactions.	Fundamental misunderstanding, recommend focused exercises on creating and interpreting adjusting entries.
Differentiate Between Accrued Revenues and Deferred Revenues	High Understanding (6 students): Correctly differentiated accrued revenues as earned but not yet received, and deferred revenues as received but not yet earned.	Clear and accurate distinctions and well-articulated examples were provided.
	Moderate Understanding (10 students): Understood the concepts but mixed up the definitions or provided unclear examples.	Needs more clarity and precise examples to solidify understanding.
	Low Understanding (5 students): Confused about the two concepts, leading to incorrect explanations and examples.	Revisit definitions and uses of accrued and deferred revenues with real-world scenarios.

**Source:** Comprehensive question and response

### Summary

- High understanding: 6 students demonstrated a good understanding of all questions.
- Moderate understanding: 10 students have a basic understanding but need refinement and clarity.
- Poor understanding: 5 students have serious misunderstandings and need to re-teach the basics.

### Recommendations

- Improved curriculum: Integrate more practical examples and practical applications.
- Interactive teaching: Use participatory methods such as flipped classrooms and simulations.
- Regular reviews: Conduct regular questions and feedback sessions to monitor and address misconceptions.
- Faculty Development: Provide continuing education for instructors to keep them up to date with current accounting **practices**.
  - High understanding (6 students) - These students demonstrated a clear understanding of accrual accounting concepts. They explain precisely the principles of matching and when to recognize revenue and expenses. - Example: A student accurately described how revenue is recognized when earned, regardless of cash receipt, and expenses are recognized when incurred, regardless of cash payment.
  - Moderate Comprehension (10 students) - These students demonstrate basic understanding but make mistakes or miss details. - Common errors: - Confusion between cash accounting and accrual accounting. - Incomplete explanation of adjustment entries. - Misinterpretation of the matching principle. - Example: A student explains the concept correctly but does not detail how adjusting entries affects the financial statements.
  - Low understanding (5 students) - These students have significant misunderstanding or confusion about accrual accounting. - Issue: - Cumulative definition is incorrect. - Inability to differentiate between accrued income/expenses and deferred income/expenses. - Incorrect application of cash accounting principles. - Example: A student defines accrual accounting as recording transactions only when cash is exchanged, revealing a fundamental misunderstanding.

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### Common misconceptions identified

- 1) Accrual accounting and cash accounting: Many students have difficulty distinguishing between the two methods and often confuse their principles.
- 2) Adjusting items: There is confusion regarding the purpose and effect of adjusting items in the financial statements.
- 3) Matching principle: Some students have difficulty understanding the matching principle, leading to errors in recognizing when to record income and expenses.

### Student Comments

on Comprehensive Test Preparation and Hope for the Faculty of Accounting

Student 1: "I feel somewhat prepared for the comprehensive exam, but have difficulty practically applying cumulative accounting concepts accumulation. I think more practical examples and case studies in our courses will help us understand how to apply these principles in real-world accounting situations.

Student 2: "The classes are informative but I find traditional teaching methods less engaging. I think incorporating interactive sessions, such as workshops and practical exercises, will make learning more effective and enjoyable.

Student 3: "Regular tests and feedback throughout the semester will help me track my progress and better understand my weaknesses. I hope the department will consider implementing more frequent assessments to support continued learning.

Student 4: "Group discussions and peer learning opportunities are very beneficial for me. I hope the department encourages more collaborative learning activities because they help us learn from each other and clarify doubts in a supportive environment.

Student 5: "Some of the questions on the exam are difficult because they require a deeper understanding of the material. I wish we had more access to resources like simulation software and case studies that mimic real-world accounting tasks so that we were better prepared for such questions.

Student 6: "I appreciate the efforts of the instructors, but I think more could be done in providing personalized feedback. Regular feedback sessions will help us understand our mistakes and improve before the final exam. I hope the department will provide more review sessions and study groups focused on these difficult topics. Conferences and industry partnerships can bridge the gap between theory and practice.

Student 7: "I think the accounting department does well but there is always room for improvement. Introducing more technology-based learning tools and resources can enhance our learning experience and help us better prepare for the modern accounting environment. The more structured study guides and review sessions provided by the department can help alleviate some of these tensions and ensure that we focus on the areas that matter most. "

### Summary of Student Hopes and Opinions

- 1) More Practical Examples and Case Studies: Students feel that incorporating more real-life scenarios into the curriculum would enhance their understanding and application of accounting principles.
- 2) Interactive Learning Methods: There is a strong desire for more engaging teaching techniques, such as workshops, simulations, and hands-on exercises.
- 3) Frequent Assessments and Feedback: Regular quizzes and continuous feedback are seen as crucial for tracking progress and identifying areas for improvement throughout the semester.
- 4) Enhanced Peer Learning Opportunities: Students appreciate collaborative learning and hope for more group discussions and study group initiatives.
- 5) Access to Industry Insights and Technology: There is a call for more interaction with industry professionals and the integration of modern technology in learning tools to better prepare students for their careers.

## 4. DISCUSSIONS

The results showed that although some students had a solid understanding of accrual accounting, a significant portion had difficulty with basic concepts. This shows the need to improve teaching methods. The results of the comprehensive test answers show different levels of understanding of students about accrual accounting. Although a small group of students demonstrated a deep understanding of the concepts, a significant number of them faced challenges in fundamental aspects. This understanding gap highlights several key areas for improvement in the accounting curriculum and teaching methods at Universitas Atma Jaya Makassar (UAJM).

### Challenges Identified

Conceptual Confusion: Many students, especially those with moderate to low understanding, exhibited confusion between accrual and cash-based accounting. This indicates a foundational gap that can impede their ability to apply accounting principles accurately in practice. Misunderstandings about the matching principle and the purpose of adjusting entries further underscore the need for clearer, more effective instructional strategies.

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**Practical Application:** Students who struggled often failed to connect theoretical concepts with practical applications. This suggests that while they may memorize definitions, they cannot contextualize and apply these concepts to real-world scenarios. This disconnect is critical, as practical application is essential for proficiency in accounting.

**Retention and Recall:** The moderate understanding group, which constitutes nearly half of the respondents, shows that students can recall basic definitions but struggle with detailed explanations and applications. This suggests that while initial instruction might be adequate, reinforcement and continuous engagement with the material are lacking.

### **Recommendations for Enhanced Instructional Methods**

#### **Interactive Learning:**

Switching from traditional lecture-based methods to more interactive teaching techniques can significantly improve student engagement and understanding.

Methods such as the flipped classroom, in which students review course material at home and engage in interactive problem-solving in class, can promote a deeper understanding of cumulative accounting principles. accumulation.

#### **Use of Technology:**

Integrating technology into the learning process can provide students with hands-on experience that mirrors real-world accounting tasks. Accounting software, online simulations, and interactive modules can help bridge the gap between theory and practice. This approach can also make learning more engaging and accessible.

#### **Regular assessment and feedback:**

Regular formative assessments, such as quizzes, class assignments, and peer reviews, can help quickly identify misunderstandings and create opportunities for correction right away. These assessments should focus on practical applications of accrual accounting to ensure students can apply what they have learned. Providing timely and constructive feedback is important to help students improve and gain confidence in their abilities.

#### **Improved syllabus content:**

The syllabus should be revised to include more detailed and structured content on key topics such as matching principles, adjusting entries, and differences between accrual accounting and accounting calculator. Case studies and real-world examples should be integrated throughout the course to illustrate these concepts in practice. This approach can help students see the relevance of what they are learning and how to apply it to professional practice.

#### **Faculty development:**

Continuing professional development of faculty is essential. Instructors must stay up to date with the latest accounting standards, technology, and teaching strategies. Workshops, seminars, and collaborations with industry experts can provide valuable information that instructors can bring to the classroom. Educators with the knowledge and skills are better equipped to effectively communicate complex concepts and adapt to the learning needs of their students.

#### **Peer learning and collaboration:**

Encouraging group work and peer learning can improve understanding as students explain concepts to each other and approach problems collaboratively.

Study groups and tutoring programs can provide additional support, especially for those who struggle with basic concepts. Differences in students' understanding of accrual accounting at Universitas Atma Jaya Makassar (UAJM) highlight the need for a comprehensive approach to improving accounting education.

By applying interactive learning techniques, integrating technology, conducting regular assessments, improving program content, investing in faculty development, and promoting peer learning, the accounting department can significantly improve the quality of teaching. These initiatives not only help students understand basic concepts but also prepare them for the complexities of the accounting profession, ensuring that they are well-equipped to succeed in their careers.

## **RECOMMENDATIONS**

### **1. Enhanced Instructional Techniques**

To address the challenges in understanding accrual accounting, it is necessary to modify teaching methods by incorporating more real-life examples and case studies. These tools can help bridge the gap between theoretical knowledge and practical applications, making abstract concepts easier to understand for students.

1) **Real-life examples:** Use detailed, context-rich examples that reflect real-world business situations. For example, illustrating how a company accounts for revenue from a long-term project or manages prepaid expenses can help students understand the accounting and timing aspects of accrual accounting.

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- 2) Case Studies: Integrates comprehensive case studies into the curriculum that require students to apply accrual accounting principles to solve complex problems. These case studies should cover a variety of sectors and transaction types, providing a general perspective on how accrual accounting can be applied in different contexts.
- 3) Guest Lecture: Invites industry experts to discuss how to use accrual accounting in their organizations. This can give students insight into the practical application and importance of these principles in real-world business operations.

### **2. Interactive Learning**

Interactive learning sessions can significantly improve student engagement and understanding.

These sessions should focus on hands-on practice and active participation.

- 1) Workshops and seminars: Organize workshops focusing on specific topics such as adjusting entries, matching principles, and preparing financial statements. These workshops can provide step-by-step instructions and opportunities for students to collaboratively solve problems.
- 2) Simulation and role play: Use simulation to recreate accounting situations in which students can practice adjusting accounting entries and applying matching principles. Role-playing exercises can engage students in the roles of accountants, auditors, and financial managers to solve accounting problems.
- 3) Flipped classroom model: Implement a flipped classroom model in which students review course materials and readings at home and use class time for similar problem-solving activities work. This model encourages active learning and allows students to clarify their doubts with the instructor in real-time.

### **3. Regular Assessments**

Frequent and varied assessment is essential to identify and address misconceptions early in the learning process.

- 1) Quizzes: Regularly administer quizzes to test students' understanding of key concepts and principles. These questions should be designed to highlight common areas of confusion and provide immediate feedback.
- 2) Classroom exercises: Incorporate short, formative exercises during class, requiring students to apply what they have learned. These exercises can be done individually or in groups and must be followed by a discussion of correct answers and explanations.
- 3) Feedback sessions: Hold regular feedback sessions so students can discuss their assessment results and receive individual advice on areas where they need to improve. This can help students understand their mistakes and learn how to correct them.

### **4. Peer Learning**

Encouraging mutual learning can provide additional support to students and enhance their understanding through collaboration and discussion.

- a. Group Discussion: Facilitate group discussions on complex topics where students can share their insights and perspectives. These discussions can help students clarify their doubts and learn from their peers.
- b. Study groups: Organize study groups so students can do homework together and prepare for exams. These groups can provide a supportive environment where students feel comfortable asking questions and exploring concepts in depth.
- c. Peer Tutoring Programs: Establish peer tutoring programs in which strong students or those with a strong understanding of the material can support their peers. This can be especially beneficial for students who have difficulty with basic concepts.

### **Implementation Strategy**

To effectively implement these recommendations, the accounting department should consider the following steps:

- 1) Evaluate the program: Conduct a thorough evaluation of the current program to identify deficiencies and areas needing improvement. Integrate real-world examples, case studies, and interactive learning activities into the revised curriculum.
- 2) Lecturer training: Train lecturers on new teaching methods and assessment techniques. This may include workshops on interactive teaching, using technology in the classroom, and effective feedback strategies.
- 3) Resource allocation: Allocate resources to develop new educational materials, such as case studies and simulation software. Ensure instructors have access to the tools and support needed to effectively implement new methods.
- 4) Monitoring and evaluation: Establish a system to monitor and evaluate the effectiveness of new teaching techniques. This may include gathering feedback from students, evaluating their performance, and making adjustments if needed.

By implementing these recommendations, the Department of Accounting at Universitas Atma Jaya Makassar (UAJM) can significantly improve the quality of education and ensure that students develop a solid understanding of accrual accounting principles. This will help them better prepare for the complexities of the accounting profession and contribute to their overall academic and professional success.

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### 5. CONCLUSIONS

This study highlights the different levels of understanding of accrual accounting among students at Universitas Atma Jaya Makassar (UAJM). By addressing identified gaps and misconceptions through improved teaching strategies, accounting departments can enhance student understanding of this essential accounting concept.

- 1) Varying levels of understanding: Research found significant disparities in students' understanding of accrual accounting, with some students demonstrating solid knowledge while others have difficulty with basic concepts. This highlights the need for targeted educational improvements.
- 2) Need for practical applications: Many students have difficulty connecting theoretical concepts with practical applications. Augmenting the program with more practical examples and real-life case studies can fill this gap, promoting a deeper and more applicable understanding of accrual accounting.
- 3) Interactive and engaging teaching methods: Moving from traditional lectures to more interactive and engaging teaching methods, such as seminars, simulations, and flipped classrooms, can improve significant student engagement and understanding of complex accounting principles.
- 4) Formative assessment, regular: Conducting regular assessment and feedback sessions can help identify and address misconceptions early, ensuring that students build a strong foundation in accounting accuracy. Personalized feedback can further improve student learning outcomes.
- 5) Peer Learning and Faculty Development: Encouraging peer learning through group discussions and study groups, as well as ongoing professional development of faculty, can create a supportive learning environment supportive and active. This approach ensures that students and instructors are well-equipped to meet the changing challenges of accounting education.

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