

# ANALYSIS OF STUDENTS DIFFICULTIES IN COMPLETING THE SERVICE COMPANY ACCOUNTING CYCLE LEARNING IN CLASS X AND XI AKL STUDENTS OF SMK MUHAMMADIYAH 2 KARANGANYAR

Vernanda Wigia Putri<sup>1</sup>, Sapta Mei Budiyo<sup>2</sup>

<sup>1,2</sup> Universitas Muhammadiyah Surakarta  
a210190052@student.ums.ac.id

## Keyword

accounting, causes of difficulties,  
learning difficulties

## Abstract

The purpose of this study was to describe the learning difficulties of class X and XI akl students in completing service company accounting learning at smk muhammadiyah 2 karanganyar, as well as to describe the impact of accounting learning difficulties and describe the efforts made to reduce students' learning difficulties. The method in this study uses qualitative research. The research design used is ethnography. The data collection techniques used in this research are interviews, observation and documentation. The data sources used in this study were subject teachers and students in grades X and XI. Data analysis techniques use data reduction, data presentation and conclusion making. Data validity techniques in this study used triangulation, researchers used 3 types of triangulation, namely source triangulation, method triangulation and time triangulation. The results showed that there were several difficulties experienced by students in completing the accounting cycle learning, namely difficulties in analysing journal transactions and difficulties when calculating journal transactions. From some of these difficulties, the impact that occurs is that students get unsatisfactory grades either on tests or doing assignments. However, from the impact that occurs, there is a solution that is used as a way out to reduce this learning difficulty, according to the teacher, the solution that will be done is to evaluate students such as conducting daily tests, asking again about material that has not been fully understood by students and explaining it again. As for the solutions that will be carried out by students to reduce these learning difficulties are to study the material provided again, ask the teacher for material that has not been understood, and do group study.

## INTRODUCTION

Learning is a basic process of human life development. Learning is an effort or activity that aims to make changes in a person, namely changes in attitudes, habits, knowledge, and skills. In the entire educational process at school, learning is the most basic activity. The school as a means of formal education is where the process of teaching and learning takes place and is able to provide useful knowledge for the world of education. Learning activities for each individual, not always can take place naturally. In a situation where students cannot learn as they should, that is what is called learning difficulties, in general learning difficulties are a state of the learning process characterized by obstacles (Chesaria, Rusmi Dyah, Wahyu Adi, 2015).

Difficulties in learning can be caused by several factors that data from within the students themselves such as difficulties in understanding spoken language, writing, listening, thinking,

reading, and counting. This occurs due to a number of factors such as environmental influences and ineffective learning. Low learning outcomes achieved by students are due to a lack of understanding of journal material and the ability to analyse transactions resulting in recording errors. Errors that are often made by students are determining the type of account that requires adjustment and analysis. Low scores or below the kkm achieved by students can be an indicator of learning difficulties faced by students (Kurnianingtyas & Nugroho, 2012).

Accounting learning requires high analytical skills, both in theoretical aspects and in conducting analyses. Therefore, learning accounting is not just memorising, but also involves the process of counting. Learners who have difficulty in achieving the competencies set out in the accounting subject, some learners have difficulty in understanding the concepts and analyzing the problems discussed in this subject, because it requires accuracy and ability. High in handling the numbers. Most students find it difficult to learn accounting compared to other social sciences.

Students have difficulty in mastering accounting material due to lack of interest in learning and understanding of the material. They consider this subject difficult and uninteresting, so students do not give enough effort to achieve the minimum completeness criteria in learning. This causes the learning outcomes obtained to be less than satisfactory. According to Samsuddin Makmun, a person is said to experience learning difficulties if he cannot achieve the expected level of qualification in terms of learning. Factors that influence learning difficulties include low interest in learning, lack of effort in understanding the material, disinterest in lessons and teachers and lack of enthusiasm in learning (Ayu Karunia Wati, 2019).

Students experience difficulties in the accounting learning process, seen from the lack of activity when the teacher conveys the material and when given assignments, not all students do the assignments and some students only copy the answers of their classmates. This causes students to have difficulty in solving problems related to credit debit mechanisms in class X students and adjusting journals in class XI students. This can be seen from the learning outcomes of students who have not reached the maximum completeness criteria from the daily test scores. Learning difficulties can be a factor that affects student achievement or learning outcomes, due to obstacles and distractions that cause students difficulty in receiving learning. In the teaching and learning process, if there are obstacles, students cannot learn effectively as expected. Although learning difficulties are commonly experienced by students in the teaching and learning process, with the cooperation between students and teachers, obstacles can be overcome and student learning outcomes will increase effectively (Hariani & Andriani, 2022).

Based on the results of observations in classes X and XI akl, students have difficulty in following accounting lessons, especially when the teacher explains the material on credit debit mechanisms and adjusting journals. This is because students are less focused on the teacher's explanation because the method used is not interesting. In addition, the teacher does not provide a detailed explanation so that students have difficulty in understanding the credit debit mechanism and adjustment journal. This makes class X and XI students less active in participating in accounting learning, the inactivity of students in participating in accounting learning can be seen from the lack of interaction between students and teachers during learning. Teachers often provide opportunities for students to ask questions, but students do not want or do not ask questions because of lack of understanding or difficulty in understanding the material being taught.

In one of the vocational high schools, namely Smk Muhammadiyah 2 Karanganyar, there are still participants in the school. Students in the financial accounting department and institutions who experience learning difficulties in accounting materials that have been delivered by the teacher. From the above background, the author is encouraged to conduct research at Smk Muhammadiyah 2 Karanganyar on "analysis of students difficulties in completing the learning cycle of accounting for service companies in class X and XI students of Smk Muhammadiyah 2 Karanganyar".

## METHOD

This research uses qualitative research methods with ethnographic research design. This research was conducted at SMK Muhammadiyah 2 Karanganyar which is located at Jl. Monginsidi, Manggeh, Tegalgede, Karanganyar District, Karanganyar Regency. This research was conducted from 05 December 2023 to 20 March 2023. The object of research taken is the learning difficulties of students in completing the learning of the accounting cycle of service companies, especially in classes X and XI akl at Smk Muhammadiyah 2 Karanganyar. The research subjects taken were class X and XI akl students and service company accounting subject teachers.

The data collection techniques used in this research are interviews, observation, and documentation. The data sources in this study were obtained from subject teachers and students of class X akl and XI. Data collection techniques in this study used interviews with subject teachers and also students of classes X and XI Akl, observation, namely direct observation at the research location, and documentation. Data analysis techniques use data reduction, data presentation and conclusion making. The data validity technique in this research uses triangulation, the researcher uses 3 types of triangulation, namely source triangulation, method triangulation and time triangulation.

## RESULTS

The description of the research results of the analysis of students' difficulties in completing the service company accounting cycle learning in class X and XI students of SMK Muhammadiyah 2 Karanganyar is as follows:

### a. Internal Factors

The causes of difficulties are divided into several factors, the first is internal factors, namely factors that come from within the student. The aspects included in internal factors are physiological factors or students' physical conditions and psychological factors or students mental conditions. Internal faktor in this study are divided into several explanations, including:

#### 1) Student learning interest

In a learning activity, there are several subjects that are liked or disliked by students, just like in accounting lessons where most students are not interested in participating in accounting lessons. Accounting lessons are often said to be like mathematics lessons, because accounting and mathematics are lessons that contain numbers and lessons that perform counting activities (Albarado & Eminita, 2020).

Form the results of interviews conducted by researchers, students interest in learning accounting very less or few are interested in account in accounting lessons. According to students, accounting lessons are difficult to understand because of counting activities and the large number of numbers in accounting lessons. In addition, students are also less able to demonstrate in analyzing the journaling in accounting lessons.

#### 2) Student learning motivation

Learning motivation is a drive to do an activity that produces a certain goal. Learning also requires a motivation to encourage individuals to carry out learning activities. According to Jatmiko (2015) learning motivation is an encouragement for student involvement in learning activities according to their abilities and achieving success. Learning motivation is a desire that arises from within the individual which is manifested through behaviour and will try to learn well and diligently with the desire to solve problems. A motivation is not a product, but a process, motivation also cannot be observed directly but can be known by the achievement of visible behaviour, such as task selection, effort, determination, and speech (Suparyanto dan Rosad, 2020).

From the results of interviews and observations carried out by researchers, namely the motivation of students to learn. In addition to creating motivation from within learners themselves, learners also get motivation from outside themselves such as from parents, teachers, and friends. In addition to creating motivation from within the learners themselves, learners also get motivation from outside themselves such as from parents, teachers, and friends.

### **3) Learners study habits**

Learning habits are techniques or processes that have been embedded in the personal self of students when receiving lessons, reading books, completing assignments, and controlling time when completing activities. According to Prayitno (2015) learning habits have four parts, namely the process of students completing work at school, habits when doing learning activities, student behaviour towards teachers and behaviour to receive lessons. Every student should have good learning behaviours and habits, but it is possible that there are also some students who do not apply these learning behaviours and habits (Ayu Desy N, 2014).

From the results of interviews and observations carried out by researchers, the learning habits of students are still said to be lacking. This is because every time there is an accounting lesson schedule, students who have difficulty do not study first either at home or at school. Learners prefer to study at school with the teacher, and at home students also use *mobile phones* more often.

#### **b. External Factors**

The causes of students' learning difficulties are external factors or those that come from outside students, such as family, school and so on. External factors in this study are divided into several explanations, including:

##### **1) Teacher's teaching method**

The teacher's teaching method is one of the things that needs to be considered. Teachers must prepare interesting learning methods so that students are not easily bored, bored, or sleepy when accounting class hours are in progress. Therefore, it is very necessary to have an interesting teaching method to make students' attention or focus during class hours to be maximized (Putri, 2019).

From the results of interviews and observations carried out by researchers, the teaching method used by the teacher is quite clear and good from the way of delivering and explaining the material, it's just that students feel the method applied is less interesting because the method used by the teacher is the lecture method.

##### **2) Teacher-learner relationship**

The relationship between teachers and students is also a very important thing in the continuity of learning, especially accounting where the background of this learning is counting. Therefore, the relationship between teachers and students must be considered, so that students do not become awkward to ask the teacher about material that is not understood by students, if the relationship between teachers and students is not well maintained this can lead to learning difficulties, because students feel awkward if they want to ask (Wulandari et al., 2014).

From the results of interviews and observations conducted by researchers obtained the results that the teacher's relationship with students in the classroom is quite good, because the teacher often invites students to chat with jokes so that students do not feel tense. However, there are still some students who still feel awkward with the teacher and when they do not understand the material, students prefer to ask friends.

##### **3) Learning facilities**

Learning facilities in the classroom are one of the external factors causing difficulties, both facilities in the classroom, material books, and so on. The condition of the class is also something that must be considered for the convenience of students' learning, both from the cleanliness of the class, the calmness of the classroom atmosphere (Nurlaili et al., 2020).

From the results of interviews and observations conducted by researchers, the results obtained if the facilities in the classroom are said to be good and feasible, it's just that facilities such as wifi and material books are lacking. Because students, especially accounting majors, use Power point to view the material to be studied, so students need a strong signal besides the lack of material books or teaching materials used, using mobile phones makes students sometimes not pay attention according to the lesson, but students often open other applications instead of opening the powerpoint material provided via whatsapp by the subject teacher.

## **DISCUSSION**

The description of the discussion of the research analysis of students' difficulties in completing the service company accounting cycle learning in class X and XI students of Smk Muhammadiyah 2 Karanganyar is as follows:

### **a. Learners have difficulty analyzing transactions in the journal**

Difficulty in analysing transactions is one of the difficulties experienced by students in accounting. Each working journal will be provided with a transaction that must be analysed first by students so that it is appropriate when recording in the journal paper, this makes students feel difficult because they often make mistakes in analysing.

The difficulty of students in analysing transactions in the journal is one of the causes of students' difficulties in learning the accounting cycle of service companies. Based on interviews and observations made to subject teachers and students, researchers obtained the results that analysing transactions is a difficulty that is often experienced by students in determining a transaction where if determining the type of transaction is confused or lacks concentration, then recording to the journal book will experience errors which cause students to have to correct from the beginning.

The results of this study are in line with research from Irena (2019) entitled analysis of student learning difficulties in solving journal questions in accounting subjects at smk setia darma Palembang, the research states that the difficulty experienced by students is making mistakes in analysing the type of account to make journaling records. This difficulty is included in internal factors which include that students feel that they do not understand the material for analyzing accounts in transactions that will be journalized.

According to Jason M Lodge (2018) learning difficulties are an unavoidable but important part of the learning process. Challenges in the learning process are difficult to detect and the increasing use of digital technology means that teachers are unable to provide nuanced and personalised feedback and support to help learners overcome their difficulties. In this integrative review that aims to explore the difficulties and resulting emotional responses in learning (Lodge et al., 2018).

### **b. Learning have difficulty when performing calculations in the journal**

Calculation difficulties in journals are also a cause of learning difficulties for students, with large and quite a lot of nominal calculations in journals making students confused and easy to make mistakes when calculating the nominal journal transactions (Syahmawati, 2020). Based on interviews and observations with subject teachers and students, researchers obtained the results that calculating the nominal in the journal is one of the causes of difficulties often experienced by students, concentration and focus when preparing and calculating journals in accounting lessons is needed and is something that must be applied in working on accounting journals, if there is no concentration or focus then students will make mistake.

The results of this study are in line with research conducted by Sri dewi putri (2019) entitled analysis of factors affecting the accounting learning achievement of class X students of private smk bm al-fattah medan, in this study stating that the main factor in accounting learning difficulties is the problem when calculating financial data in journals. It is the same as the results of interviews and observations that researchers conduct if students have difficulty in craying out the process of calculating financial data that will be recorded in the journal.

### **c. Impacts that accur due to the causes of learning difficulties**

---



Learning difficulties are something that must be considered both in the school environment and in the family environment, if learning difficulties are not immediately given more attention, this difficulty will become an inherent thing in students and make students lazy to learn the material provided.

The difficulties of students who are often experienced make an impact that is not good for students, researchers find the results of the impact that occurs from the causes of students' difficulties, namely students getting unsatisfactory grades and not as desired. This study is in line with research conducted by Ayu Kurnia Wati and Muhsin (2019) which suggests that the impact of learning difficulties is that they cannot achieve a certain level of qualification of learning outcomes, in this situation students are unable to learn as they should and that is where learning difficulties occur in students (Brataningrum & Saptono, 2017).

#### **d. Solutions to reduce learning difficulties**

Solution is the problem solving of a difficulty that will be done by someone. The solution in learning difficulties is a solution made by teachers and students to reduce the level of difficulty being faced. The solution will not completely solve the learning difficulties that are being experienced, it is only able to reduce the difficulties faced by students.

Subject teachers and students must have a solution to reduce the learning difficulties that are currently being faced, the researcher obtained the results, namely the solution that will be used by the teacher is to carry out daily tests and re-ask the material that has not been understood by students, while according to students, they will study and repeat material that has not been understood at home and encourage themselves to ask the subject teacher and carry out group learning with friends. This research is in line with research conducted by Pipit Putri Hariani and Intan Andriani (2022) which states that the solution to overcoming learning difficulties is by making interesting modules, providing special guidance to students and motivating students (Juliah Bella, 2019).

According to Fang Zhao (2019), one solution to students' learning difficulties is to change the methods used, using interesting learning methods to make students provide good feedback during learning. Changing this learning method such as using the quizizz application which is used as a distraction in teaching and learning activities so that students are not easily bored and sleepy. With this application, students are able to practice doing questions and help students to review material and attract students interest in learning accounting (Zhao, 2019).

## **CONCLUSION**

The difficulties experienced by students, especially in the X and XI class financial and institutional accounting majors, are that students find it difficult when analysing a transaction that will be recorded. journaling, and students have difficulty when calculating the nominal in the journal. Of the two problems of difficulty that are very much experienced by these students, resulting in the emergence of the impact of this difficulty, the impact that occurs because of this difficulty is that students get unsatisfactory grades both in doing assignments and daily tests. Therefore, this is a problem that must be considered. Meanwhile, teachers and students must have a solution to the problem of this difficulty, namely the teacher evaluates students such as conducting daily tests at the end of each sub-chapter of material completed, and asking students again about material that has not been understood. as well as students, students have their own solutions, namely by studying the material that has been given, asking the teacher about material that has not been understood, and doing group study with friends.

Suggestions and input from researchers for students, namely students should study at home and be more active in learning, besides that, students should increase practice questions so that learning difficulties can be reduced and for teachers to pay more attention to each of the students, and always provide motivation and enthusiasm to students. Further research can be carried out by expanding the research area to obtain generalisation of research results.

## REFERENCES

- Albarado, A. P., & Eminita, V. (2020). Pengaruh Kebiasaan Belajar Terhadap Prestasi Belajar Siswa Di Mts Khazanah Kebajikan. *FIBONACCI: Jurnal Pendidikan Matematika Dan Matematika*, 6(2), 167. <https://doi.org/10.24853/fbc.6.2.167-174>
- Ayu Desy N. Endah Lulup T P. dan Suharsono Naswan. (2014). Pengaruh Motivasi Belajar dan Aktivitas Belajar Spiritual Hasil Belajar Akuntansi. *Jurnal Ekonomi*, 4(1), 4.
- Ayu Karunia Watirhadap Kesulitan Belajar, D. (2019). Economic Education Analysis Journal How to Cite Sejarah Artikel. *Analysis Jour-Nal*, 8(2), 797-813. <https://doi.org/10.15294/eeaj.v8i2.31517>
- Brataningrum, N. P., & Saptono, L. (2017). *Pengaruh Derajat Keefektivan Proses Pembelajaran Pada Motivasi Belajar Siswa*. 777-787.
- Chesaria, Rusmi Dyah, Wahyu Adi, dan B. M. (2015). Analisis Faktor-Faktor Penyebab Kesulitan Belajar Akuntansi Perusahaan Jasa Siswa Kelas X Akuntansi SMK Negeri 1 Surakarta Tahun Ajaran 2014/2015. *Jurnal "Tata Arta" UNS*, 1(1), 94-103.
- Hariani, P. P., & Andriani, I. (2022). *Analisis Kesulitan Belajar Ayat Jurnal Penyesuaian Siswa Akuntansi di Kota Medan*. 15-22.
- Juliah Bella, S. (2019). Analisis Kesulitan Belajar Akuntansi Siswa Kelas X SMK Perbankan Riau Kota Pekanbaru. *Jurnal Pendidikan Ekonomi Akuntansi*, 7(1), 21-26.
- Kurnianingtyas, L. Y., & Nugroho, M. A. (2012). Implementasi Strategi Pembelajaran Kooperatif Teknik Jigsaw Untuk Meningkatkan Keaktifan Belajar Akuntansi Pada Siswa Kelas X Akuntansi 3 Smk Negeri 7 Yogyakarta Tahun Ajaran 2011/2012. *Jurnal Pendidikan Akuntansi Indonesia*, 10(1), 66-77. <https://doi.org/10.21831/jpai.v10i1.922>
- Lodge, J. M., Kennedy, G., Lockyer, L., Arguel, A., & Pachman, M. (2018). Understanding Difficulties and Resulting Confusion in Learning: An Integrative Review. *Frontiers in Education*, 3(June), 1-10. <https://doi.org/10.3389/educ.2018.00049>
- Nurlaili, F., Hartika, N., & Handayani, T. S. (2020). Analisis Faktor-Faktor Penyebab Kesulitan Belajar Siswa Pada Mata Pelajaran Akuntansi. *Progress: Jurnal Pendidikan, Akuntansi Dan Keuangan*, 3(2), 187-203. <https://doi.org/10.47080/progress.v3i2.941>
- Putri, S. D. (2019). *Analisis Faktor-Faktor yang Mempengaruhi Prestasi Belajar Akuntansi Siswa SMK Swasta BM AlFattah Medan Tahun Ajaran 2019/2020*.
- Suparyanto dan Rosad. (2020). Fungsi Motivasi Belajar. *Suparyanto Dan Rosad*, 5(3), 248-253.
- SYAHMAWATI, S. (2020). Analisis Kesulitan Belajar Siswa Kelas Xii Ips 1 Sma Negeri 1 Kepahiang Tahun Pelajaran 2019 / 2020 Dalam Memahami Materi Ekonomi Akuntansi Laporan Keuangan Perusahaan Jasa. *Jurnal Perspektif Pendidikan*, 14(2), 58-66. <https://doi.org/10.31540/jpp.v14i2.968>
- Wulandari, M., Djaja, S., & Suharso, P. (2014). Analisis kesulitan belajar Akuntansi pada Materi Jurnal Penyesuaian ( Studi Kasus Pada Siswa Kelas XI IPS di SMA Negeri 1 Pakusari Tahun Ajaran 2013-2014 ) Analysis of Learning Difficulty of Accounting on The Material Adjustment. *Jurnal Edukasi Unej*, 1(2), 23-27.
- Zhao, F. (2019). Using quizizz to integrate fun multiplayer activity in the accounting classroom. *International Journal of Higher Education*, 8(1), 37-43. <https://doi.org/10.5430/ijhe.v8n1p37>