

The Influence of Learning Motivation and Self-Efficacy on Accounting Understanding (Case Study at Institute of Information Technology and Business)

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Abstract

This study seeks to examine the impact of learning motivation and self-efficacy on students' comprehension of accounting at the Institute of Information Technology and Business. Motivation for learning and self-efficacy are two critical psychological elements that are thought to influence academic performance, particularly in accounting disciplines that are sometimes seen as intricate. This research employs a quantitative methodology via a survey technique. Data were gathered from 85 accounting students via a questionnaire structured on a Likert scale. We performed data analysis utilizing multiple linear regression to assess the influence of each independent variable on the dependent variable. The findings indicated that learning motivation and self-efficacy had a favorable and substantial influence on accounting comprehension. Our findings indicate that learning motivation exerted a more significant influence than self-efficacy; nonetheless, both factors concurrently enhanced students' comprehension of accounting concepts. These findings emphasize the necessity of formulating instructional techniques that enhance students' learning motivation and self-efficacy to augment their comprehension of accounting. This study offers pragmatic advice for educators and academic institutions to include these psychological aspects in the learning process.

Keywords: Motivation, Self-Efficacy, Understanding of Accounting

Introduction

Accounting is a critical discipline in the realms of business and finance (Irfan, 2022). Accounting serves as the language of business, delivering critical financial information for decision-making by managers, investors, and other stakeholders (Harianto, Razaq, et al., 2024). A comprehensive grasp of accounting is essential for students aspiring to a career in this domain, since the capacity to evaluate and analyze financial figures is a highly esteemed talent in the professional arena (Harianto, Chandra, et al., 2024). Nonetheless, accounting is frequently seen as a complex and demanding discipline by several pupils (Vieira & Hoskin, 2024). The intricacy of accounting ideas, encompassing many rules, principles, and methods, sometimes exacerbates this challenge. Furthermore, accounting necessitates robust analytical abilities and precision in the processing and documentation of financial information (Cordella et al., 2022). A multitude of pupils encounter difficulties in comprehending the logical progression in accounting, which may impede their capacity to grasp the subject proficiently (Al-Hattami, 2023). Challenges in comprehending accounting may impede students' capacity to utilize their knowledge in practical scenarios (Gerged et al., 2024). Consequently, a comprehensive grasp of accounting is essential for students to meet their academic requirements and apply this knowledge in their future careers (West & Brase, 2023). This skill is crucial for both academic achievement and professional success in the fields of accounting and finance.

Motivation for learning and self-efficacy are two psychological characteristics that significantly influence the learning process, particularly in higher education (Mustofa, 2020). Learning motivation denotes the intrinsic impetus that compels individuals to attain certain educational objectives. This drive may stem from the pursuit of knowledge, the attainment of success, or the fulfillment derived from comprehending the subject matter (N. M. M. P. I. Nugroho, 2020). Students with robust learning motivation exhibit more diligence, persistence, and enthusiasm when confronting scholastic problems, particularly in intricate subjects like accounting (T. I. A. B. P. I. Nugroho, 2021).

Conversely, self-efficacy pertains to an individual's conviction in their capacity to effectively do specific activities (Indriyani, 2021). Elevated self-efficacy enhances students' confidence in confronting difficulties, fosters their belief in overcoming hurdles, and promotes resilience in the face of setbacks (Fatimah, 2022). In the realm of accounting education, robust self-efficacy enhances



students' ability to comprehend challenging ideas, tackle intricate activities, and approach academic assessments with greater composure and preparedness (Astuti & Hidayah, 2022).

Learning motivation and self-efficacy are considered to significantly impact students' comprehension across numerous subjects, including accounting. Elevated motivation and robust self-efficacy promote students' active engagement in the learning process, facilitate their pursuit of assistance when required, and foster their perseverance until they achieve complete understanding of the content presented. A deficiency in motivation and self-efficacy can obstruct the learning process, instill intimidation in pupils when confronted with challenging material, and eventually detrimentally impact their comprehension. The Institute of Business Information Technology and Business, a renowned higher education school, did this study. Many students at this university encounter difficulties in comprehending accounting concepts. Preliminary observations indicate that the majority of students exhibit diminished motivation to engage with accounting and possess reduced confidence in their capacity to comprehend the subject matter. This circumstance can impact their academic performance, particularly in comprehending intricate accounting principles. This study is to investigate the influence of learning motivation and self-efficacy on students' comprehension of accounting at the Institute of Business Information Technology and Business. We anticipate that this research will provide a comprehensive insight into the elements that improve students' comprehension of accounting and will present pragmatic recommendations for educational institutions to develop more effective learning methodologies.

Theoretical Review

Understanding Accounting

For students, a profound comprehension of accounting is essential not only as a foundational element for careers in finance, management, and business but also as a crucial factor in learning the many facets of the business realm (Xue & Zan, 2023). Students who grasp accounting has the capacity to meticulously study financial records, comprehend the company's financial dynamics, and make more informed business judgments (Kwarteng & Servoh, 2024). These competencies, encompassing comprehensive analysis, critical reasoning, and problem-solving, are necessary in a dynamic and difficult professional setting. Moreover, a comprehensive understanding of accounting provides students with the essential competencies to address professional certification examinations such as CPA (Certified Public Accountant) or CA (Chartered Accountant), consequently expanding their career opportunities and facilitating access to more strategic positions across various sectors (Bao et al., 2024).

The significance of comprehending accounting for colleges is evident in their need to cultivate proficient and employable graduates in finance and business disciplines (Tambunan et al., 2024). Institutions that offer superior accounting education will enhance their academic standing and draw more proficient pupils (Syaifullah, 2021). Furthermore, students' proficiency in comprehending and implementing accounting concepts enhances the accreditation of academic programs, hence augmenting the competitiveness of institutions both nationally and internationally (Nasib, Simanjuntak, et al., 2024). Consequently, comprehending accounting is crucial not just for the performance of individual students but also for the university's overall achievement and reputation (Novirsari, 2022).

Motivation to Learn

The motivation to learn profoundly impacts the comprehension of accounting, acting as the principal impetus for students to invest time and effort in studying accounting contents, which are frequently perceived as intricate and demanding (Ahmad Rivai et al., 2021). Strong ambition to study fosters more diligence and discipline in students about lecture attendance, assignment completion, and test preparation (Holzer et al., 2021). Motivated students are generally more engaged in the learning process, whether by posing questions in class, seeking supplementary resources, or conversing with instructors and peers (Kao et al., 2023). This active engagement enables them to cultivate a more profound comprehension of accounting principles (Fahrurrozi et al., 2023).

The motivation to study affects students' ability to manage the challenges encountered in accounting education (Karlsson & Noela, 2022). Motivated students typically exhibit a more optimistic and resilient disposition when confronted with hurdles, such as challenging subjects or intricate homework (Voshaar et al., 2023). They are more inclined to exert effort, identify answers, and surmount challenges until they completely grasp the content (Kamaruddin et al., 2023). Conversely, pupils with diminished motivation may swiftly experience frustration or abandon their efforts when confronted with challenges, so impeding their comprehension (Ortiz-Martínez et al., 2022). A robust incentive to study enhances students' concentration and consistency, facilitating the successful internalization of accounting ideas. Robust motivation aids students in cultivating superior learning mechanisms, including content review, organized note-taking, and the application of acquired concepts to practical case studies (Chen et al., 2022). This enhances comprehension and practical utilization of accounting information (Cunha et al., 2022).

Self Efficacy

A strong passion to study often enhances student participation in the educational process. Motivated students exhibit increased engagement in accounting classes, actively participate in discussions, and fulfill tasks, hence enhancing their comprehension of accounting principles (Syam & Widiawati, 2023). Motivation to study is frequently linked to effort and perseverance in the learning process (I. L. Nasib, 2021). Students with robust intrinsic drive to comprehend accounting are likely to invest more time in studying the content, engaging in supplementary activities, and surmounting challenges, thereby enhancing their comprehension (M. Nasib, 2022). The motivation to learn also affects the learning tactics employed by pupils (Rakib, 2022). Motivated students typically employ more effective learning tactics, including meticulous note-taking, relating the subject to personal experiences, and pursuing supplementary learning materials (Nasib, Harianto, et al., 2024). These tactics can enhance comprehension of accounting content more effectively (Nengseh, 2020). The motivation to study might affect students' attitudes and ideas on accounting (Putry, 2020). Students with elevated motivation typically have a more favorable disposition towards accounting studies and possess confidence in their comprehension abilities (Yada et al., 2022). Robust motivation can assist students in persevering through hurdles and problems in studying accounting (Mulyati, 2023). Individuals who are driven are more inclined to seek assistance when encountering challenges and are less prone to capitulation (Wahono, 2022).

Methodology

This research employs a quantitative methodology via a survey technique. This study seeks to ascertain the impact of learning motivation and self-efficacy on students' comprehension of accounting at the Institute of Information Technology and Business. This study involved a demographic and sample of 85 active students in their sixth semester. Additionally, a questionnaire was employed for data collection, utilizing a Likert scale as the foundation for the list of questions. Ultimately, data analysis using Smart PLS to directly assess the impact of learning motivation and self-efficacy on the lecturer's comprehension of accounting.

Results and Discussions

Results

Hypothesis Testing

Table 1. Hypothesis Testing

	Original Sample (<i>O</i>)	Sample Mean (<i>M</i>)	Standard Deviation (STDEV)	<i>T</i> Statistics ($ O/STDEV $)	<i>P</i> Values
Motivation to learn (<i>X1</i>) → Understanding Accounting (<i>Y1</i>)	0.240	0.325	0.352	2.216	0.003

Self-efficacy (X2)→ Understanding Ac- counting (Y1)	0.251	0.318	0.361	2.137	0.000
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Table 1 demonstrates that the findings of the hypothesis testing indicate that motivation to learn and self-efficacy exert a positive and substantial influence on accounting comprehension at the Institute of Information Technology and Business. Among the two factors, self-efficacy exerts a greater influence on the comprehension of accounting than the willingness to study.

Discussions

The Influence of Motivation to learn on Understanding Accounting

This study's results demonstrate that enthusiasm to learn significantly enhances accounting comprehension among students at the Institute of Information Technology and Business. Strong drive to learn prompts students to participate more actively in lectures, pursue supplementary resources, and engage in group discussions. This enhances their comprehension of intricate accounting principles. These findings give actionable insights for program administrators to sustain student motivation using several strategies, such as innovating pedagogical techniques, delivering constructive feedback, and creating an optimal learning environment. This conclusion aligns with the motivation hypothesis, which posits that persons with elevated intrinsic motivation typically get superior learning outcomes (T. I. A. B. P. I. Nugroho, 2021). Students with defined learning objectives and a keen interest in accounting are more likely to comprehend the topic at a deeper level than those with less motivation (Sunatar, 2023). Research has demonstrated that pupils with elevated drive to study exhibit a more profound comprehension of accounting. This incentive encourages students to actively participate in lectures, engage in additional exercises, and seek learning materials beyond the classroom curriculum (Author et al., 2022). Intrinsic motivation, including curiosity and the gratification derived from comprehending accounting content, with extrinsic motivation, such as the aspiration for excellent grades or external recognition, are the primary factors that enhance this knowledge (Kemala, 2021).

The Influence of Self-efficacy on Understanding Accounting

This study demonstrates that self-efficacy significantly influences students' comprehension of accounting at the Institute of Information Technology and Business. The findings of this study indicate that program managers and lecturers should prioritize enhancing students' self-efficacy by fostering independent learning skills, offering academic support, and bolstering self-confidence through positive feedback. Consequently, we expect enhanced comprehension of accounting among students. This study's results corroborate earlier research, demonstrating that self-efficacy substantially affects students' comprehension of accounting (Rød & Calafato, 2023). Educational institutions must address the difficulty of enhancing students' self-efficacy (Huang et al., 2024). An interactive learning methodology, offering constructive comments and acknowledging little accomplishments, might enhance students' self-confidence. Self-efficacy influences scholastic success, particularly in fields necessitating analysis and problem-solving, such as accounting (Gordon et al., 2024). Self-efficacy instills in students the confidence to persist in the face of challenges, a crucial attribute in accounting courses that demand elevated levels of accuracy and analytical acumen (Mok et al., 2023).

Conclusions

The study's findings indicate that students' ambition to learn substantially affects their comprehension of accounting. Increased drive to study correlates with enhanced comprehension of accounting topics among students. Motivation to learn offers intrinsic incentive to students, prompting them to participate more actively in the learning process, pursue supplementary knowledge, and engage in conversations and other academic endeavors that enhance their comprehension. Self-efficacy strongly impacts the comprehension of accounting. Students possessing great confidence in their capacity to surmount scholastic hurdles typically have a superior comprehension of accounting

concepts. Self-efficacy enables pupils to maintain persistence and avoid capitulation when confronted with challenges in comprehending intricate content.

This study suggests that the administration of the Institute of Information Technology and Business should design initiatives to enhance students' motivation to learn. This program may encompass motivational lectures, self-development training, and the supply of engaging and pertinent learning materials tailored to students' requirements. Subsequently, we must establish more individualized and rigorous academic support to enhance pupils' self-efficacy. Instructors and mentors may significantly contribute by offering constructive criticism, recognizing individual talents and limitations, and motivating students to establish realistic yet ambitious academic objectives.

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