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Does learning behavior, learning environment, learning methods, and lecturer competency effect on the level of accounting understanding?

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***Abstract*---**The purpose of this study is analysed of the effect of learning behavior, learning environment, learning methods and lecturer competence on the level of accounting understanding. This study was conducted on students of the Accounting Undergraduate Study Program, Faculty of Economics and Business, Udayana University. The sampling method used was the nonprobability sampling method with purposive sampling technique. Data collection was carried out using the survey method on 163 respondents. The data analysis technique used was multiple linear regression analysis. The results of the study showed that learning behavior, learning environment, learning methods and lecturer competence had a positive effect on the level of accounting understanding. This shows that the better the learning behavior, learning environment, learning methods and lecturer competence, the higher the level of students' accounting understanding.

***Keywords*---**level of accounting understanding, learning behavior, learning environment, learning methods, lecturer competence.

Introduction

The understanding received by students, especially regarding accounting, depends on the learning behavior of each student (Devi et al., 2020). Student learning behavior is closely related to the use of time to study and do other activities. Students are required to have a sense of responsibility in completing all

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assignments independently, in reality there are still students who need discussions to complete their assignments (Yulianti, 2017). Another phenomenon that is often encountered is students who only rely on the material given by lecturers in lectures without finding out more independently. This learning behavior is felt to have an impact on the understanding of students, especially accounting majors. Good learning behavior can be achieved if individuals are aware of their responsibilities as students, and can divide their time to study and do other activities (Smith, 2001). The amount of time spent studying plus deliberate practice can improve accounting understanding (Plant et al., 2005). According to Hafsah et al., (2022) good learning behavior consists of the habit of attending lessons, the habit of reading books, visiting the library and the habit of facing exams. Previous research on learning behavior shows a research gap, namely the inconsistency of research results, which underlies learning behavior being re-examined. According to Agustin & Sujana (2018), which is supported by research by Kresnandra (2019) and Wulandari & Dewi (2021) on learning behavior, it states that learning behavior has a positive and significant influence on the level of accounting understanding. However, the results of research by Devi et al., (2020) and Waloka & Juliarsa (2021) state that learning behavior does not affect the level of accounting understanding. In addition to internal factors, the level of accounting understanding is also influenced by external factors, namely the learning environment. The learning environment can be interpreted as a place where the learning process takes place (Halim & Rahma, 2020). Student involvement and learning effectiveness can be increased through the learning environment. The state of the learning environment greatly affects the smoothness of the learning process, students will be more active in the learning process if the learning environment is conducive (Damanik & Irawan, 2021). Previous research on the learning environment still shows inconsistent results. Research conducted by Puspasari & Suaryana (2023), Melyani & Ratnadi (2023), Silvia et al., (2018) and Nugraheni (2008) stated that the learning environment has a positive effect on the level of accounting understanding. However, different results were found in research conducted by Utami & Sumaryanto (2013) that the learning environment does not affect the level of accounting understanding.

The next external factor that can affect the level of accounting understanding is the learning method. Sudjana (2005:76) stated that the learning method is a method used by lecturers in establishing relationships with students during learning. There are several methods that can be used in learning strategies, namely lecture methods, discussion methods, question and answer methods, group work methods, problem solving methods and practice methods (Asih, 2020). With the right learning method, the material will be easily understood by students so that students' accounting understanding will also increase (Hafid et al., 2018).

The reason for re-examining this learning method is because research on learning methods on the level of accounting understanding is still relatively rare. In addition, the results of previous studies on existing learning methods are still inconsistent. Research conducted by Asih (2020) found that learning methods have a positive effect on the level of accounting understanding. However, different results were found in research conducted by Suryanthi & Arfah (2019) stating that learning methods do not have a significant effect on the level of accounting understanding. The next factor that influences the level of accounting understanding is lecturer competence. Long et al. (2014) There are two dimensions in the academic world, namely teaching and learning, both dimensions depend on the ability of the lecturer. Lecturer competence has indicators or predictions in teaching effectiveness because research shows that student behavior, motivation, and learning outcomes can be influenced by lecturers who have the competence that can bring change to the students (Gordon 2001). Rohmah (2019) the competence possessed by lecturers is a reflection to observe the success of lecturers in teaching students.

Literature Review and Hypothesis Development

Attribution theory is a process of interpreting an event, reason, or cause of a person's behavior that can be caused by internal and external factors. The relationship between this theory and learning behavior is that learning behavior is one of the internal factors in determining a person's characteristics, especially regarding the level of accounting understanding of a student. Learning behavior is all activities or activities in order to obtain new things, understanding, and behavior for individuals (Mulyati, 2021). Good learning behavior consists of the habit of attending lessons, the habit of reading books, visiting the library, and the habit of facing exams. Students' learning behavior greatly influences their studies. The better a student's learning behavior, the better their level of accounting understanding (Waloka & Juliarsa, 2021).

Research conducted by Agustin & Sujana (2018), Agung Kresnandra (2019), Rusmiani & Widanaputra (2017) shows that learning behavior has a positive effect on the level of accounting understanding. Similar results were found by Lameng & Damayanthi (2022), Melyani & Ratnadi (2023), Puspasari & Suaryana (2023), Jelantik & Dewi (2023), Wulandari & Krisna Dewi (2021) which showed that learning behavior has a positive and significant effect on the level of accounting understanding.
H1: Learning behavior has a positive effect on the level of accounting understanding.

Based on attribution theory, it explains that the cause of someone carrying out a behavior can come from within the individual (dispositional attributions) and from outside the individual (situational attributions). The relationship between this theory and the learning environment is that the learning environment is one of the factors that comes from outside the individual, especially on the level of accounting understanding of a student. The learning environment is everything related to the place where the learning process is carried out. The environment is a very influential factor in the learning process (Damanik & Irawan, 2021). Supportive environmental conditions such as the availability of physical facilities, a comfortable place to study, a calm atmosphere, harmonious relationships with the social environment can provide encouragement to students in the learning process so that student understanding will increase. Conversely, if the learning environment is less supportive, it will reduce the enthusiasm for learning so that the level of student understanding will also decrease (Halim & Rahma, 2020).

Previous research on the learning environment conducted by Puspasari & Suaryana (2023), Melyani & Ratnadi (2023), Nugraheni (2008) stated that the learning environment has a positive effect on the level of accounting understanding. The same thing is also in line with research by Farid (2014), Saragih (2017), Silvia et al., (2018), Hermawan et al., (2020), Sihite (2021) who stated that the learning environment has a significant effect on accounting understanding. This means that the better the learning environment a person receives, the higher their level of understanding will be.
H2: The learning environment has a positive effect on the level of accounting understanding.

The learning method is one of the factors that determines the success or failure of the learning process. (Suryanthi & Arfah, 2019). The learning method is an effort or method carried out by educators, both formally and informally, regarding how to teach that can be used in learning activities. A lecturer in delivering material needs to choose which method is appropriate to the class or student conditions so that students feel interested in following the lessons being taught. For this reason, lecturers are required not only to deliver material verbally or in lectures but also to choose methods that can train students, for example through discussions, accounting computer practices, and increasing practice working on questions (Rahman, 2018).

Based on social cognitive theory, it is assumed that individuals are quite adaptive in learning various attitudes, behaviors and certain abilities through the learning process. The main concept of social cognitive theory is the understanding of observational learning or the learning process through observation (Wahyudi & Ratna Sari, 2019a). The relationship between this theory and the learning method is that with a good learning method, the presentation of the material explained by the lecturer can be easily understood so that the level of students' accounting understanding will increase. Research on learning methods conducted by Asih (2020), Hidayat & Hati (2017), Surya (2016) showed that learning methods have a positive and significant effect on the level of accounting understanding. Similar results were also found by Sari (2018), Diabnita (2014), Nisa & Rahman (2021) Wara et al., (2022), Rahman (2018) stated that learning methods have a positive effect on the level of accounting understanding. It can be interpreted that the better the learning method, the easier it is for students to understand the material so that students' accounting understanding will increase.
H3: Learning methods have a positive effect on the level of accounting understanding.

Lecturer competence is the ability of lecturers to carry out obligations that must be supported by a set of knowledge and skills that must be possessed (Rosdiana, 2020). Competence is obtained through education, training, and independent learning by utilizing learning resources. Competence is also closely related to standards. A person is said to be competent in his field if his knowledge, skills, and attitudes, as well as his work results are in accordance with the standards set and recognized by his institution. Lecturers certainly have competency standards that have been determined by the campus. Because competence greatly determines the development of learning (Santoso & Friassantano, 2024). The competencies that must be possessed by lecturers include four aspects, namely pedagogical competence, personality competence, professional competence, and social competence (Azis, 2021).

Based on social cognitive theory, it assumes that individual behavior, the environment and perception have an important role in the social learning process. This allows students to be able to learn by involving three components at once, namely learning by observing objects/models in the environment, learning by involving cognitive processes, and behavior modification. In this case, the lecturer acts as a model that will be observed and imitated by students (Priyambodo et al., 2022). The relationship between this theory and lecturer competence is that a lecturer is certainly required to have good competence. Competent and professional lecturers can generally be seen from how far the lecturer can master the material, create an effective learning environment, and can choose the right learning model, so that students will feel comfortable in learning activities and can easily understand what is conveyed by the lecturer so that students' accounting understanding will increase (Marheny et al., 2022).

Previous research conducted by Lameng & Damayanthi (2022) which was also strengthened by research conducted by Rohmah (2019), Nugroho et al., (2018), Mulyadi & Rozak (2019) (Wahyudi & Sari, 2019), Marheny et al., (2022) which showed results that lecturer competence has a positive and significant effect on the level of accounting understanding.
H4: Lecturer competence has a positive effect on the level of accounting understanding.

Methods

The population in this study were all active students of the 2020 Accounting Study Program, Faculty of Economics and Business, Udayana University, totaling 275 students. The reason the researcher used this population was because the 2020 students were in the final stages of their studies, so they understood the variables used by the researcher.

This study used a non-probability sampling method, namely the purposive sampling method, which is a sampling technique with certain considerations with the aim of obtaining samples that meet the specified criteria (Sugiyono, 2017). The sample criteria in this study were active students who had taken a minimum of 120 credits or had passed 15 mandatory accounting courses according to the academic guidebook of the accounting study program, Faculty of Economics and Business, Udayana University 2020. To determine the number of samples in this study, the Slovin formula was used. Based on these calculations, the sample of respondents in this study was adjusted to 163 students (rounded).

The data collection method used in this study is a survey method in the form of distributing questionnaires. The questionnaire will be distributed online using a google form equipped with a security system to ensure the confidentiality of respondents and the accuracy of the data. The results of the questionnaire will be measured using a Likert scale.

Multiple linear regression analysis in this study was conducted to measure the magnitude of the influence of independent variables on dependent variables and to predict dependent variables using independent variables.

Result and Discussion

Multiple Linear Regression Analysis

The multiple linear regression analysis model is used to obtain the regression coefficient that will determine whether the hypothesis made will be accepted or rejected. The results of this analysis refer to the results of the influence of the variables Learning behavior (X1), Learning environment (X2), Learning methods (X3), Lecturer competence (X4) on the level of accounting understanding (Y) of undergraduate students of Accounting, Faculty of Economics and Business, Udayana University, class of 2020. The results of the regression analysis can be seen in Table 1 below.

Table 1. Multiple Linear Regression Analysis

Model	*Unstandardized Coefficients*		*Standardized Coefficients*	*t*	*Sig*
	B	Std. Error	Beta		
(*Constant*)	-5,671	4,580		-1,238	0,218
Learning behavior	0,647	0,080	0,411	8,138	0,000
Learning environment	0,338	0,042	0,407	8,030	0,000
Learning methods	0,244	0,049	0,238	4,987	0,000
Lecturer competence	0,148	0,062	0,107	2,387	0,018
Dependent Variable: Level of Accounting Understanding					

Primary Data, 2024

Based on Table 1, the following multiple linear regression equation can be made:

$$Y = -5.671+0.647\ X1 + 0.338\ X2 +0.244\ X3 + 0.148\ X4$$

1) The constant value of -5.671 means that the coefficient value is positive. This explains that if learning behavior, learning environment, learning methods, lecturer competence are equal to 0 (zero) then the level of accounting understanding is considered constant.
2) The learning behavior regression coefficient value of 0.647 indicates that learning behavior has a positive influence on the level of accounting understanding, if learning behavior increases, the level of accounting understanding will increase.
3) The learning environment regression coefficient value of 0.338 indicates that the learning environment has a positive influence on the level of accounting understanding, if the learning environment increases, the level of accounting understanding will increase.
4) The learning method regression coefficient value of 0.244 indicates that the learning method has a positive influence on the level of accounting

understanding, if the learning method increases, the level of accounting understanding will increase.

5) The value of the lecturer competency regression coefficient is 0.148, indicating that lecturer competency has a positive influence on the level of accounting understanding, if the higher the lecturer competency, the level of accounting understanding will increase.

Determination Coefficient Test (R^2)

The determination coefficient test (R^2) is used to measure how far the model's ability to explain the variation of the dependent variable. The determination coefficient value is between zero and one. A small R2 value means that the ability of the independent variables to explain the variation of the dependent variable is very limited. The following are the results of the determination coefficient test presented in Table 2 below.

Table 2. Results of the Determination Coefficient Test

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,832	0,692	0,684	6,597

Primary Data, 2024

Based on these results, it is known that the coefficient of determination of this research model is 0.692, which means that 69.2% of the variation in the level of accounting understanding is influenced by variations in learning behavior (X1), learning environment (X2), learning methods (X3), lecturer competence (X4) and the remaining 30.8 percent is explained by other variables not examined in this study.

Model Feasibility Test (F Test)

The F test basically aims to see whether there is a significant simultaneous or joint influence of the independent variables on the dependent variable (Perdana, 2016: 65). The F statistical test is used to see the feasibility of the research model. The results of the F test can be seen by comparing the significance level of the calculated F with α = 0.05. If the significance level F <α = 0.05 then this model can be said to be feasible to test. The following are the results of the model feasibility test in table 4.

Table 4. Results of the Model Feasibility Test (F Test)

	Model	Sum of Square	df	Mean Square	F	Sig.
1	Regression	15471,266	4	3867,816	88,861	0,000
	Residual	6877,201	158	43,527		
	Total	22348,466	162			

Primary Data, 2024

Based on the results of the F test in Table 4.17, the calculated F value is 88.861 with a significance value of 0.000 <0.05 so that it can be concluded that the variables of learning behavior, learning environment, learning methods and lecturer competence on the level of accounting understanding have a simultaneous effect. This statement means that the model used in this study is worthy of testing.

Hypothesis Testing (t Test)

The t test is used to determine the effect of variable X on Y. This can be seen from the significance value produced with a significance level of 0.05. If the significance value is <0.05, the independent variable can significantly influence the dependent variable. The following are the results of the t test in table 5.

Table 5. Hypothesis Test Results (t Test)

Variable	Coefficient	t-value	Sig	Result
Learning behavior	0,647	8,138	0,000	Signifikan
Learning environment	0,338	8,030	0,000	Signifikan
Learning methods	0,244	4,987	0,000	Signifikan
Lecturer competence	0,148	2,387	0,018	Signifikan

Primary Data, 2024

Learning Behavior on the Level of Accounting Understanding

Based on table 5, the level of significance of the effect of learning behavior on the level of accounting understanding is 0.000 <0.05 with a regression coefficient of $\beta 1$ of 0.647 indicating that H1 is accepted, meaning that learning behavior has a significant positive effect on the level of accounting understanding. The results of this hypothesis test indicate that increasing learning behavior will increase the level of accounting understanding, so that the first hypothesis in this study is accepted.

Learning Environment on the Level of Accounting Understanding

Based on table 5, the level of significance of the effect of the learning environment on the level of accounting understanding is 0.000 <0.05 with a regression coefficient of $\beta 2$ of 0.338 indicating that H2 is accepted, meaning that the learning environment has a significant positive effect on the level of accounting understanding. The results of this hypothesis test indicate that the better the learning environment, the higher the level of accounting understanding, so that the second hypothesis in this study is accepted.

Learning Methods on the Level of Accounting Understanding

Based on table 5, the level of significance of the effect of learning methods on the level of accounting understanding is 0.000 <0.05 with a regression coefficient of $\beta 3$ of 0.244 indicating that H3 is accepted, meaning that learning methods have a significant positive effect on the level of accounting understanding. The results of this hypothesis test indicate that the better the learning method, the higher the level of accounting understanding, so the third hypothesis in this study is accepted.

Lecturer Competence on the Level of Accounting Understanding

Based on table 5, the level of significance of the effect of lecturer competence on the level of accounting understanding is 0.018 <0.05 with a regression coefficient of β4 of 0.148 indicating that H4 is accepted, meaning that lecturer competence has a significant positive effect on the level of accounting understanding. The results of this hypothesis test indicate that the better the lecturer competence, the higher the level of accounting understanding, so the fourth hypothesis in this study is accepted.

Conclusion

The results of this study can be associated with Attribution Theory which is seen from the success of students in getting a good level of accounting understanding can be influenced by factors from within the individual (internal) and from outside the individual (external). The level of accounting understanding is related to student learning behavior in the learning process which can be influenced by the learning environment. Social Cognitive Theory is also related to this study where most student behavior is learned through imitation or presentation of behavioral examples (modeling). By observing lecturers, students will gain knowledge and skills. Success in getting a good level of accounting understanding does not only come from the perception of student behavior, but can also be caused by factors from learning methods and lecturer competence. In addition, the results of this study can be a reference for other researchers who want to research learning behavior, social, learning methods, and lecturer competence on the level of accounting understanding.

Managerial Implication

This research is expected to be a consideration and input for the Faculty of Economics and Business, Udayana University in improving the level of accounting understanding by considering learning behavior, learning environment, learning methods, and lecturer competence. The Faculty of Economics and Business, Udayana University can improve the level of accounting understanding by understanding that these four factors play an important role in improving accounting understanding. The Faculty of Economics and Business, Udayana University can provide a positive classroom atmosphere by increasing interaction between lecturers and students and paying attention to lecturer competence and using learning methods that are easy for students to understand.

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