International Journal of Psychosocial Rehabilitation, Vol. 24, Issue 09, 2020
ISSN: 1475-7192

STUDENTS PERCEPTIONS OF COMPUTER FACULTY AND HEALTH FACULTY ON ACCOUNTING COURSE

Ety Meikhati [1*], Antin Okfitasari [2]

Abstract: *The development of accounting will not be separated from the development of information technology. Learning accounting courses for students of computer faculty and health faculty becomes essential, considering the programs are preparing informatics experts who are able to create an information system to help business problems within the company or hospital. The purpose of this study is to compare the perception of student computer faculty and health faculty on the accounting course. The populations are the students of Management Informatics of Indonusa Polytechnics and the students of the health faculty of Duta Bangsa Surakarta University who passed the accounting course. The sample was chosen by purposive sampling. Data were collected by survey method through questionnaire distribution. Data analysis was to obtain answers to students' perceptions of accounting by using quantitative analysis in the form of descriptive statistics. The results showed that the perceptions of both Information Management and Medical Records students are the same in terms of benefits of studying accounting, relevance and urgency of information management/ medical records, ease in studying accounting, but different perceptions on the factors affecting the success of studying accounting.*

Keyword: *Perception, Students, Accounting*

1. INTRODUCTION

Accounting is a business language because, through accounting information, most of the business information is communicated to related parties, both external and internal of the company (Jusup 2012). Thus Accounting is an information system that measures business activities, processes data into a report and communicates the report to internal and external corporate decision-makers. Suwardjono (2012) said accounting should always be responsive to the needs of society, as well as reflect on the social, political, legal, cultural, and economic conditions in which accounting operates and develops. Thus, accounting technology applications are designed and used to convert data into a report that contains information needed for decision-making of all parties both companies and a country. Accounting developments follow the conditions of society where accounting is applied. It shows that accounting cannot be separated from the development of technology and the development of science including the world of education (Saban & Efeoğlu 2012; Liyan 2013; Zenuni Begolli & Ujkani 2014; Dandago & Rufai 2014; Klovienė & Gimzauskiene 2015; Taufiq 2017; Hesam 2017). Knowledge of accounting cannot be separated from management and business fields, because the basis of decision-making at all managerial and business levels is from accounting-generated information (Vokshi & Krasniqi 2017; Novianty, Mulyani, Winarningsih & Farida 2018).

[1] Ety Meikhati* is a doctoral student at Universitas Duta Bangsa, Surakarta, Indonesia
[2] Antin Okfitasari is a doctoral student at Universitas Duta Bangsa, Surakarta, Indonesia
*Correspondence email: etymekhati234@stmikdb.ac.id

The graduates of the Informatics Management Program should possess the skill to solve business problems with technology-based information. Business without accounting is like a person walks without any clear guidance because accounting as a business language must be able to translate and accommodate all the needs of internal or external parties. Since all disciplines deal with accounting, including engineering and computer science (Santoso & Widjaja 2013; Okfitasari & Meikhati 2017), understanding the basic accounting concepts becomes a foothold in designing Accounting Information Systems and development of information and communication functions used by investors and creditors (Stivers, Onifade & Reynolds 2011; 2014). On the contrary, the accounting will not provide accurate and timely information without the help of information technology (Ghasemi, Shafeiepour, Aslani & Barvayeh 2011; Amiri & Amiri 2014; Yadav 2016). In the Health Faculty, the students of medical reports and health information programs need an accounting course to learn about hospitals accounting for hospital management when they graduate.

Research related to the perception of students of accounting courses has been widely practiced. Some prior researches were comparing the perceptions of accounting students and non-accounting students on the importance of introductory accounting courses (Malgwi 2006; Suleyman, Haydar & Uyar 2010; Woan 2012; Okfitasari & Meikhati 2017), accounting (Jackling 2010; Baxter & Kavanagh 2012; McDowall & Zekeri 2017), intermediate accounting (Burnett, Friedman & Yang 2008). There were also researches on the perceptions of accounting students on introductory accounting courses (Stivers, Onifade & Reynolds 2011; 2014; Atieh 1997), Syariah accounting (Adriansyah 2011), financial accounting (Woan 2012) and information systems courses (Juita 2013). Santoso & Widjaja (2013) also examined the perceptions of non-accounting students of the Faculty of Engineering and Computer Science on accounting subjects. Research on student perceptions of accounting were also conducted by comparing gender (Malgwi 2006; Broadbent & Kirkham 2008; Stivers, Onifade & Reynolds 2011;2014; Baxter & Kavanagh 2012; Flynn, Kate, Earlie & Cross 2015; Siboni, Sangiorgi Farneti & de Villiers 2016; Zekeri 2017; Khattab & Modood 2018; Al Mamun 2019). Okfitasari and Meikhati (2017) also studied the perceptions of computer students on perceptions of accounting courses. It results in the positive perceptions of computer students on the benefit of studying accounting science.

The results of previous research indicate that accounting and non-accounting students of accounting related subjects is vital in business (Geiger & Ogilb 2000; Malgwi 2006; Burnett, Friedman & Yang 2008; Mc Dowall & Jackling 2010; Santoso & Widjaja 2013; Stivers, Onifade & Reynolds 2014; Okfitasari & Meikhati 2017; Zekeri 2017;). Accounting is not boring according to accounting students as opposed to non-accounting students, so they are motivated in studying accounting (Geiger & Ogilb 2000; Malgwi 2006; Mc Dowall & Jackling 2010; Woan 2012; Santoso & Widjaja 2013; Zekeri 2017), but the results are inconsistent with the findings of Woan (2012), Baxter (2012), and Atieh (1997) which states that accounting is a tedious thing for accounting students. Non-accounting students think that accounting is tedious, which leads to complexity in learning for non-accounting students (Geiger & Ogilb 2000; Malgwi 2006), yet they feel more comfortable in studying accounting (Geiger & Ogilb 2000; Santoso & Widjaja 2013). The phenomenon boosts their confidence in

preparing financial statements for the non-accounting students better than the accounting students (Burnett, Friedman & Yang 2008). Student perceptions on the relevance of accounting to other fields show a positive result (Malgwi 2006), a student even stated that the introductory accounting courses should be obliged to all fronts (Woan 2012). Students also prefer that in teaching the introduction of accounting, it should be accompanied by the involvement of Information Technology (Woan 2012). Students have a favorable perception of accounting because of several factors, the lecturers/instructors (Atieh 1997; Geiger & Ogilb 2000; Malgwi 2006; Duve 2016), student interest and motivation (Atieh 1997; Malgwi 2006; Suleyman Haydar & Uyar 2010; Duve 2016; Zekeri 2017), technologies used in learning (Malgwi 2006; Juita 2013). In terms of gender, female students have different perceptions compared to male students, and there is a tendency for female students to be more interested. They assume the relevance to other areas, low difficulty levels and accounting preference (Geiger & Ogilb 2000; Malgwi 2006; Stivers, Onifade & Reynolds 2011;2014).

This research is a development of previous research, where the results of the study have not shown inclusive results. Research that focuses on the perception of student management informatics and medical record program to accounting is uncommon, so this research is different from previous research in the selected research object. This study is a modification of the perception indicator of the study conducted by Juita (2013), Malgwi (2006) and Geiger (2000), to find the perception of informatics management and medical records students toward accounting courses. This research is essential considering the policy of eliminating accounting courses in the Information System study program based on KKNI curriculum so that it can be an indicator of policy accuracy. Based on the above exposure, the formulation of this research problem is to find out if there are differences in perceptions of management informatics and medical records program students for accounting courses in the Benefits of Studying Accounting, Relevance and Urgency of Information Management/ Medical Records, Ease in Studying Accounting, and Factors Affecting the Success of Studying Accounting.

2. LITERATURE REVIEW

2.1 Perception

According to the Official Indonesian Dictionary, perception is the response (acceptance) directly from something or process a person knows some things through his the five senses (https://kbbi.web.id). Perception is a process by which a person selects, organizes and interprets information inputs into a whole meaningful picture (Philip, Wrenn, and Shawchuck: 155). As for Robbin, perception is a process whereby one organizes and interprets responses and impressions to give meaning to the environment (Robbins: 160). Thus, perception is the response of a person through his or her senses to detect, organize and interpret the information received, so that becomes a complete picture.

2.2 Accounting

Suwardjono (2012) said accounting is a technology designed and developed in such a way as to provide measurement guidelines and methods for controlling the activities and

behavior of economic decision-makers within the scope of companies and countries. The Committee on Accounting Terminology of the American Institute of Certified Public Accountants (AICPA) states that:

> "Accounting is the art of recording, classifying, and summarizing in meaningful form and in-unit money about transactions and events, which at least have the nature of finance and interpret the results."

According to Jusup (2012: 5), accounting can be viewed from the user's point of view and a process of the activity. From the user's point of view, accounting is defined as

> "A discipline that provides the information necessary to efficiently carry out activities and evaluate the activities of an entity."

As for the point of the process, accounting is "The process of recording, classifying, summarizing, reporting, and analyzing the financial data of an entity."

Thus, accounting is a technology and science designed to conduct the process of recording, classifying, summarizing, reporting, analysis, and interpretation of a transaction, so that becomes information for entity activities to run efficiently, as well as a tool to evaluate the actions of an entity.

2.3 Student Perceptions of Accounting Courses

The non-accounting student perception studies including informatics students towards introductory accounting courses were conducted by (Geiger & Ogilb 2000; Malgwi, 2006; Suleyman, Haydar & Uyar 2010; Woan 2012), against the accounting courses (Mc Dowall & Jackling 2010; Baxter & Kavanagh 2012; Zekeri 2017). Using a questionnaire for perception questions about the first financial accounting course, Geiger & Ogilb (2000) investigated the perceptions of accounting and non-accounting students of the first and last week of the course. Their results indicated that all students have positive perceptions of accounting courses. However, except for the "Enjoy" item, these positive perceptions are at the end of the course for both accounting and nonaccounting majors. Despite these negative changes in perceptions, non-accounting majors expressed that they enjoyed the course more than they expected. However, they failed to find any explanation for the significance of the "teacher" variable after extensive investigation. The Geiger & Ogilby study was replicated by Woan (2012) using multivariate statistical techniques. The results showed for non-accounting students, accounting courses are dull and uninteresting, but both accounting and non-accounting students who became respondents stated that the accounting is compulsory for all business majors.

Previous research has shown that non-accounting students have perception if accounting is boring, leading to difficulty of learning for non-accounting students (Geiger & Ogilb 2000; Malgwi 2006), yet they feel more comfortable in studying accounting (Geiger & Ogilb 2000; Santoso & Widjaja 2013). Students' perceptions of accounting relevance to other fields show a positive result (Malgwi 2006). A student even stated that introductory accounting courses should be obliged in all majors including informatics (Woan 2012). Woan's research (2012) shows that students having a perception that in teaching the introduction of accounting should

be accompanied by the involvement of Information Technology. Factors that support the perception of students to favor accounting because of several factors: lecturers/instructors (Atieh 1997; Geiger & Ogilb 2000; Malgwi 2006; Duve 2016), student interest and motivation (Atieh 1997; Malgwi, C.A, 2006; Suleyman, Haydar & Uyar 2010; Duve 2016; Zekeri, A.M, 2017), the technologies and means used in learning (Malgwi 2006; Juita 2013).

3. RESEARCH METHODOLOGY

3.1 Population and Sample

The population was composed of students of Management Informatics Politeknik Indonusa Surakarta and Medical Record Program of Duta Bangsa University. The sample was determined by purposive sampling, with criteria of students who had taken accounting courses and passed the course with a minimum score of C.

3.2 The Methods of Collecting Data

One hundred eighty students participated in the research. Participants of the study were those who had taken or completed accounting courses, consists of 90 students Politekik Indonusa and 90 students of Information Management. Questionnaires were distributed to respondents in a list of closed questions. The list contains questions answered in a score indicating 1 = strongly disagree, 2 = disagree, 3 = neutral, 4 = agree and 5 = strongly agree.

3.3 Research Instruments

Research Instruments are questions divided into four main sections. Part One asked respondents' opinions on the benefits of studying accounting. The researchers made the questions by modifying items from Magwi's research (2006), Geiger (2000), and Juita (2013). By using the Likert scale 1-5, the respondents were asked their opinion on the statement related to the benefits of studying accounting, where 1 = strongly disagree, 3 = neutral and 5 = strongly agree.

Part Two asked the relevance and urgency of accounting to informatics information/ management systems. The corresponding statement of this second section consisted of 4 statements. The researchers made them by modifying the questions in Malgwi (2006), Geiger (2000), and Juita (2013). The respondents were asked their opinion by using the Likert scale 1-5, where the numbers indicate 1 = strongly disagree, 3 = neutral and 5 = strongly agree.
Part Three asked for easiness in studying accounting. In this section, respondents were asked to respond by using a Likert scale 1-5 of 5 statements, where the numbers 1 = strongly disagree, 3 = neutral and 5 = strongly agree. The researchers made the five statements related to the ease in studying the accounting by modifying the questions in Malgwi's research (2006), Geiger (2000) and Juita (2013). Part Four asks the factors that influence the success of studying accounting. Respondents answered five statements made by the researcher by modifying questions from Malgwi's research (2006), Geiger (2000) and Juita (2013). The respondents were asked their opinion by using the Likert scale 1-5, where 1 = strongly disagree, 3 = neutral and 5 = strongly agree.

3.4 Technique of Data Analysis

The data were analyzed using quantitative analysis. It started by testing the validity and reliability of questions in the questionnaire with the help of SPSS version 17. The validity of the questionnaire was determined from the value of r. If the r-value of the result is more significant than the r-table, the questionnaire is valid. The r-value is the number contained in column Correlated Item Total Correlation and the r-table is the result of calculation by using degrees free (df) using 5% significance level.

The reliability test on the variables can be seen by looking at the value of Cronbach's Alpha on Reliability Statistics table processed with SPSS Software. According to Uma Sekaran (in Priyatno [Alves 2010]), reliability test results, if Cronbach Alpha <0.6 is bad, Cronbach Alpha 0.6-0.79 reliability is acceptable and Cronbach Alpha 0 means reliable. The analysis to answer this research question was by using descriptive statistics.

4. RESULTS AND DISCUSSION

4.1 Description of Respondents

Description of respondents is a general description of the object of research studied, where respondents who participated in this study are students of Management Informatics Politeknik Indonusa who took accounting courses amounted to 90 people, and student of medical records Duta Bangsa University who received accounting courses of 90 people.

4.2 Test Data Validity

The results of the validity test conducted on each statement of the questionnaire of the first perception statement about the Benefits of Studying Accounting with 9 points of statements. Items 1 to 9 are valid and in accordance with the required data. The statements of both perceptions of the Relevance and Urgency of Accounting on Information Systems/ Management Information consisted of 4 items that are valid and in accordance with the required data. The statements of the perceptions about Ease in Accounting Study amounted to 5 items statement are valid and in accordance with the required data. The statements of the perceptions of Factors Affecting the Success of Studying Accounting of 5 items are valid and in accordance with the required data. The results of the validity test can be seen in the following table:

Table 1. Test Results Questionnaire Validity

No	MMA[a]	RUA[b]	KMA[c]	FMKMA[d]	Results
1	0,688	0,616	0,805	0,695	Valid
2	0,689	0,610	0,815	0,700	Valid
3	0,744	0,756	0,743	0,721	Valid
4	0,769	0,719	0,782	0,628	Valid
5	0,694		0,766	0,675	Valid
6	0,649				Valid
7	0,358				Valid
8	0,454				Valid
9	0,499				Valid

a. Benefits of Studying Accounting.
b. Relevance and Urgency of Information Management/ Medical Records.
c. Ease in Studying Accounting
d. Factors Affecting the Success of Studying Accounting

The studied variables can be seen by looking at the value of Cronbach's Alpha in Reliability Statistics table processed with SPSS Software. The results of calculations using SPSS software can be seen in Table 5 below.

Table 2. The Results of Reliability Test

Statement	Cronbach's Alpha	Result
MMA	0,785	Reliabel
RUA	0,609	Reliabel
KMA	0,840	Reliabel
FMKMA	0,709	Reliabel

For all statements, it appears that Cronbach's alpha is more than 0.6, so it can be concluded that all statements passed the reliability test. It can be concluded that all statement items in the questionnaire are valid and reliable.

4.3 Descriptive Statistics

The data analysis to answer the research question was descriptive statistics. Sugiyono (2012) and Porter & Woolley (2014), explained that descriptive statistics are statistics used to analyze data by way of describing accumulated data as it is without intending to make conclusions that apply to the public or generalization. This analysis was selected as a statistical analysis performed by Juita (2013), which has data processing characteristics similar to the perception studies that the authors did. Descriptive statistics are by using frequency distribution tables. In the table will be calculated average value (Mean). This frequency distribution works to calculate the amount of data frequency of each data group. The formula to be used to calculate Mean is in accordance with Supranto (1994) narrated in Juita (2013):

$$Me = \frac{\sum fixi}{n} \quad (1)$$

Where:

fi is the number of frequencies

xi is the value/weight variable
n is the number of respondents

Grouping of each indicator is calculated based on the weighting of the value obtained from the questionnaire results by calculating the range of scales obtained as follows:
Highest score = total of respondents x highest weight; 900 = 180 x 5, and the lowest value = total respondent x lowest weight; 180 = 180 x 1. Scale range = (highest value - lowest value) / class; 144 = (900-180) / 5.
The results of different test analysis, as mentioned below:

Tabel 3. Descriptive Statistic

	Program	N	Mean	Std. Deviation	Std. Error Mean
Benefits of Studying Accounting	Computer	90	34.144	3.829	.4037
	Health	90	34.589	4.042	.4260
Relevance and Urgency of Information Management/ Medical Records	Computer	90	11.922	1.782	.1878
	Health	90	12.400	2.336	.2462
Ease in Studying Accounting	Computer	90	15.578	3.141	.3311
	Health	90	16.144	3.045	.3210
Factors Affecting the Success of Studying Accounting	Computer	90	16.089	2.909	.3067
	Health	90	17.333	2.403	.2533

The results of different test analysis, as mentioned below.

Tabel 4 Independent Sample t-Test

		Levene's Test For Equality Of Variances		t-Test For Equality Of Means						
									95% Confidence Interval Of the Difference	
		F	Sig	T	Df	Sig.(2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
Benefits of Studying Accounting	Equal variances Assumed	.026	.872	-.757	178	.450	-.4444	.5869	-1.603	.7137
	Equal variances Not Assumed			-.757	177.485	.450	-.4444	.587	-1.603	.7137
Relevance and Urgency of	Equal variances Assumed	5.692	.018	-1.543	178	.125	-.4778	.397	-1.089	.1333

Accounting Course	Equal variances Not Assumed			-1.543	166.3	.125	-.4778	.397	-1.089	.1336
Ease in Studying Accounting	Equal variances Assumed	.092	.762	-1.229	178	.221	-.5667	.461	-1.477	.3433
	Equal variances Not Assumed			-1.229	177.829	.221	-.5667	.461	-1.477	.3433
Factors Affecting the Success of Studying Accounting	Equal variances Assumed	1.689	.195	-3.129	178	.002	-1.2444	.398	-2.029	-.4595
	Equal variances Not Assumed			-3.129	171.872	.002	-1.2444	.398	-2.029	-.4593

Base on the output table 4, the number of Health students form UDB is 90 students and from Indonusa Polytechnic (MI Program) is 90 students, The average or mean values of two campuses are:

1. Benefits of Studying Accounting

The mean value of the benefits of studying accounting for medical record program is 34,144, while for information management student is 34,589. Based on the descriptive statistics, it can be concluded that there is no difference from the average perceptions of student information management programs and medical records programs about the benefits of studying accounting courses. They believe that studying accounting makes it easy to understand the accounting program even if it is not significant, and it also has benefits. These results support research conducted by (Geiger & Ogilb 2000; Santoso & Widjaja 2013; Stivers, Onifad & Reynolds 2011;2014; Okfitasari & Meikhati 2017).

Based on the results of the independent samples test output in the "Equal Variance Assumed" section, the value of Sig (2 tailed) is 0,450 > 0,05, so it can be concluded that H_0 is accepted and H_a is rejected. Thus, it can be concluded that there is no significant difference between the perception of the medical records program in Duta Bangsa University students and the information management program of Indonusa Polytechnics students regarding the benefits of studying accounting.

2. Perceptions of Relevancy and Urgency of Accounting

The mean value of accounting relevance and urgency for the medical record program is 311,922, while for information management student is 12,400. It can be concluded that there is no difference from the average perceptions of the students of the information management program and the medical records program about the accounting relevance and urgency. Respondents disagree with the item that there is no benefit to learn accounting to

comprehension to other courses, similar to Malgwi's research (2006). These findings proved that the accounting course should not be abolished, as supported by previous research which states that the introductory course of accounting should be required on all majors (Woan 2012). They recognized the understanding of basic accounting concepts was a strong foothold in designing Accounting Information Systems and the development of information and communication functions to be used by investors and creditors (Stivers, Onifade & Reynolds 2011;2014). Based on the results of the independent samples test output in the " Equal Variance Assumed" section, the value of Sig (2 tailed) is 0,125 > 0,05, so it can be concluded that H_0 is accepted and H_a is rejected. Thus, it can be concluded that there is no significant difference between the perception of the medical records program in Duta Bangsa University students and the information management program of Indonusa Polytechnics students regarding the benefits of studying accounting.

3. Perception of Easing in Studying Accounting

The mean value of the ease in studying accounting for medical record program is 15, 578, while for information management student is 16,144. Descriptive statistics showed that there is no difference from the average perceptions of the students of the information management programs and the medical records program about the ease in studying accounting. The results of this study indicate the tendency of students to consider that studying accounting is easy, supported by the value obtained by students for accounting courses are A (49%), B (49.5%), and C (1.5%). The results of this study differ from those found by (Malgwi 2006) and (Geiger & Ogilb 2000) who found the tendency of non-accounting students to have difficulty in studying accounting but supported by (Okfitasari & Meikhati 2017). Based on the results of the independent samples test output in the " Equal Variance Assumed" section, the value of Sig (2 tailed) is 0,221 > 0,05, so it can be concluded that H_0 is accepted and H_a is rejected. Thus, it can be concluded that there is no significant difference between the perception of the medical records program in Duta Bangsa University students and the informatics management program of Indonusa Polytechnics students regarding the ease of learning accounting.

4. Perceptions about Factors Affecting the Success of Learning Accounting

There is a tendency that respondents agree that the factors that influence the success of studying accounting include:

1. The motivation that comes from yourself to understand accounting courses. If there is no self-motivation, then someone will be difficult to succeed in learning something because it is a forceful input.
2. The existence of interest or interest arising from self to accounting courses will encourage the success of studying accounting.
3. The interesting accounting teaching methods along with sufficient real exercises will encourage someone to learn accounting successfully.
4. Completeness of facilities also becomes one of the support to achieve success in studying accounting.
5. Insight and how to transfer knowledge from an engaging accounting lecturer also complement the factors in achieving the success of studying accounting.

If a lecturer in teaching is not able to transfer his or her knowledge more attractively, the students will feel bored and hamper the achievement of studying accounting.

Among the factors of success, the elements of interesting accounting methods of teaching are the main factors in the success of studying accounting. It is consistent with the results of previous studies (Atieh 1997; Geiger & Ogilb 2000; Malgwi 2006; Duve 2016). Thus, the accounting courses lecturers should be able to create creative and innovative learning methods so that students easy to learn accounting.

The mean value of the factors affecting the success of studying accounting for medical record program is 16,089, while for information management student is 17,333. The descriptive statistic proved the differences in the average perceptions of the students of information management program and medical records program about the factors affecting the success of studying accounting. Based on the results of the independent samples test output in the " Equal Variance Assumed" section, the value of Sig (2 tailed) is 0,002 > 0,05, so it can be concluded that H_0 is rejected and H_a is accepted. Thus, it can be concluded that there is a significant difference between the perception of the medical records program in Duta Bangsa University students and the information management program of Indonusa Polytechnics students regarding the factors affecting the success of studying accounting.

5. CONCLUSION

Perceptions of respondents of both students groups of Medical records and Information Management were not different about the benefits of studying accounting, relevance and urgency of information management/ medical records and ease in studying accounting, but they differed on the factors of affecting the success of studying accounting. Both of them agreed on the benefits of studying accounting. They believed that studying accounting will help them understand basic accounting concepts as a foothold in designing an Accounting Information System, development of information technology and communication functions.

They tend to agree if there are relevance and urgency in the accounting course. Most respondents considered that studying accounting is easy, supported by the good score obtained by students 98.5%. It proves that they are able to follow and understand the accounting courses. Plus some factors that influence success in studying accounting, such as self-motivation, interest arising from self, exciting teaching methods and supported by the completeness of learning facilities, as well as insights and transfer of knowledge from creative accounting lecturers. The respondents encouraged to review the changes because studying basic accounting can act as a foothold in designing an information system based on accounting and development of information technology and communication functions.

Subsequent researches with more samples are needed to obtain a better, including perception indicators such as boring, exciting, obliging accounting course, how lecturers teach and the experienced difficulties.

REFERENCES

[1] Adriansyah. (2011). *Persepsi Mahasiswa Akuntansi dan Praktisi Akuntansi Syariah terhadap Praktisi Akuntansi Syariah di Indonesia.* Skripsi , Universitas Hasanudin Makassar, Fakultas Ekonomi dan Bisnis.

[2] Al Mamun, M.A. (2019). Assessing the Gender Effects on Students' Accounting Course Performance in Bangladesh: A case study of Bangladesh University of Business & Technology. *Journal of Business , 4* (1), 1-8.

[3] Alves, M.C.G. (2010). Information Technology roles in Accounting Tasks – A Multiple-case Study. *International Journal of Trade, Economics and Finance , 1* (1), 103-107.

[4] Amiri, S & Amiri, N. (2014, January). Information Technology (IT) and its Role in Accounting Practice. *International Journal of Economy, Management and Social Sciences* , 28-32.

[5] Atieh, S.H. (1997). Student Perceptions of the Causes of Low Performance in Principles of Accounting: A Case Study in Saudi Arabia. *JKAU: Econ. & Adm , 10*, 35-50.

[6] Baxter, P., & Kavanagh, M. (2012). Stereotypes, Students' Perceptions and Inherent Creativity: Further Australian Evidence. *Australasian Accounting, Business and Finance Journal , 6* (5), 81-100.

[7] Broadbent, J., & Kirkham, L. (2008). Glass ceilings, glass cliffs or new worlds?: Revisiting gender and accounting. *Accounting, Auditing & , 21* (4), 465-473.

[8] Burnett, R., Friedman, M., & Yang, Y. (2008). The Change of Students' Perception of Accounting: A Guide for Accounting Education Reform. *The Accounting Educators' Journal , 18*, 81-101.

[9] Dandago, K.I., & Rufai, A.S. (2014). Information Technology And Accounting Information System In The Nigerian Banking Industry . *Asian Economic and Financial Review* , 655-670.

[10] Duve, M. (2016). Non-accounting Students' Academic Performance and Introductory Financial Accounting Course: A Case of Great Zimbabwe University (2011 to 2013). *Journal of Business Administration and Education , 8* (2), 36-62.

[11] Flynn, A., Kate, E., Earlie & Cross, C. (2015). Gender equality in the accounting profession: one size fits all. *Gender in Management: An International Journal , 30* (6), 479-499.

[12] Geiger, M.A., & Ogilb, S.M. (2000). The First Course in Accounting: Students' Perceptions and Their Effect on The Decision to Major in Accounting. *Journal of Accounting Education , 18* (2), 63-78.

[13] Ghasemi, M., Shafeiepour, V., Aslani, M., & Barvayeh, E. (2011). The impact of Information Technology (IT) on modern accounting systems. *Procedia - Social and Behavioral Sciences , 28*, 112-116.

[14] Hesam, D. (2017). Impact of Information Technology in Evolution of Traditional Accounting to Modern Accounting. *The IIER International Conference*, (pp. 1-4).

[15] Juita, V. (2013). Persepsi Mahasiswa terhadap Mata Kuliah Sistem Informasi: Studi Kasus Mahasiswa Jurusan Akuntansi Universitas Andalas. *Jurnal Akuntansi & Manajemen , 8* (1), 39-53.

[16] Jusup, H. (2012). *Dasar-Dasar Akuntansi Jilid 1.* Yogyakarta: STIE YKPN.

[17] Khattab, N., & Modood, T. (2018). Accounting for British Muslim's Educational Attainment: Gender Differences and The Impact of Expectations. *British Journal of Sociology of Education , 39* (2), 242-259.

[18] Klovienė, L., & Gimzauskiene, E. (2015). The Effect of Information Technology on Accounting System's Conformity with Business Environment: A Case Study In Banking Sector Company Sector Company. *Procedia Economics and Finance , 32*, 1707 – 1712.

[19] Liyan, N. (2013). The Impact Of Information Technology on Accounting Theory, Accounting Education. *Wuhan International Conference on e-Business (WHICEB) Proceedings*, (pp. 748-753).

[20] Malgwi, C.A. (2006). Discerning Accounting And Non-Accounting Students' Perceptions In The First Course In Accounting As A Proxy For Separate Course Delivery. *Global Perspectives on Accounting Education , 3*, 67-91.

[21] Mc Dowall, T., & Jackling, B. (2010). Attitudes Towards the Accounting Profession: an Australian Perspective. *Asian Review of Accounting , 18* (1), 30-49.

[22] Novianty, I., Mulyani, S., Winarningsih, S., & Farida, I. (2018). The Effect of Dynamic Capability, User Ethics, and Top Management Support on the Quality Management Accounting Information Systems and Their Impact on the Quality of Decision Making.

An Empirical Case of Local Governments in Indonesia. *Journal of Applied Economic Sciences , 13* (8), 2184-2195.

[23] Okfitasari, A & Meikhati, E. (2017). Persepsi Mahasiswa Informatika Terhadap Matakuliah Akuntansi: Studi Kasus Mahasiswa Informatika STMIK Duta Bangsa Surakarta. *prosiding Seminar Nasional Teknologi Informasi dan Bisnis*, (pp. 315-324).

[24] Philip, K., Wrenn, B., and Shawchuck, N. (2010). *Building Strong Congreations.* USA: Autumn House.

[25] Porter, J., & Woolley, D. (2014). An Examination of the Factors Affecting Students' Decision to Major in Accounting. *International Journal of Accounting and Taxation , 2* (4), 1-22.

[26] Robbins. (2003). *Perilaku Organisasi Edisi Bahasa Indonesia.* Jakarta: Penerbit PT. Index.

[27] Saban, M., & Efeoğlu, Z. (2012). An Examination of the Effects of Information Technology on Managerial Accounting in the Turkish Iron and Steel Industry. *International Journal of Business and Social Science , 3* (12), 105-117.

[28] Santoso, H.F & Widjaja, D. (2013). Persepsi Mahasiswa Terhadap Akuntansi Studi Kasus: Mahasiswa FTIK. *Jurnal Akuntansi , 13* (2), 863-880.

[29] Siboni, B., Sangiorgi, D., Farneti, F., & de Villiers, C. (2016). Gender (in) Accounting: Insights, Gaps and an Agenda for Future Research. *Meditari Accountancy Research, , 24* (2), 158-168.

[30] Stivers, P.B., Onifade, E & Reynolds, R. (2011). Student Learning Perceptions: Evidence From An Introductory Accounting Course. *Business Education and Accreditation , 3* (1), 9-20.

[31] Stivers, P.B., Onifade, E & Reynolds, R. (2014, September). Student Perceptions of Introductory Accounting and the Accounting Profession. *Academy of Educational Leadership Journal* , 49+.

[32] Sugiyono. (2012). *Metode Penelitian Kuantitatif Kualitatif dan R&D.* Bandung: Alfabeta.

[33] Suleyman, D., Haydar, A., & Uyar, A. (2010). Comparison of Accounting and Other Program Students' Performances in Introductory Accounting Course. *University The Journal of Faculty of Economics and Administrative Sciences , 15* (2), 443-453.

[34] Suwardjono. (2012). *Teori Akuntansi: Perekayasaan Pelaporan Keuangan.* Yogyakarta: BPFE.

[35] Taufiq, M. (2017). Pengaruh Teknologi Informasi Dalam Keprofesian Dan Implikasinya Dalam Dunia Pendidikan, Naturalistic. *Jurnal Kajian Penelitian Pendidikan dan Pembelajaran , 1* (2), 176-185.

[36] Vokshi, N.B., & Krasniqi, F. X. (2017). Role of Accounting Information in Decision-Making Process, the Importance for its Users. *ENTRENOVA Conference Proceedings*, (pp. 324-331).

[37] Woan, R. (2012). Multivariate Statistical Analysis of Students' ex post Perceptions and Opinions on Topical Coverage of the First College-level Financial Accounting Course. *Southwest Business and Economics Journal* , 15-25.

[38] Yadav. (2016). The Impact of Information Technology on Modern Accounting Systems With Refernce to Pune Region. *International Journal of Research in IT and Management (IIJRIM) , 6* (8), 87-94.

[39] Zekeri, A.M. (2017). Non-Traditional (Adult) Business Students and Their Perceptions of Accounting in an Introductory Accounting Course. *International Journal of Business and Applied Social Science , 3* (2), 1-11.

[40] Zenuni, B., Begolli, T., & Ujkani, M. (2014). Impact of information technology in the accounting profession. *Conference Paper*, (pp. 1-11).