Analysis of Factors Affecting the Difficulty of Learning Introduction to Accounting for Students in Accounting Education Program at Universitas Negeri Medan

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Abstract. This research analyses the factors that influence the learning difficulties of introductory accounting in students in the accounting education program. It involves internal and external factors such as student learning interests, Motivation, talent, learning independence, family environment, and campus environment. This study aims to gain an in-depth understanding and test the factors influencing student learning difficulties. The research method uses Structural equation modeling (SEM) to analyze the collected data. The results of this study indicate that interest has a significant positive effect on learning difficulties in introductory accounting t-statistic 19.226, Motivation has a significant positive effect on learning difficulties in introductory accounting t-statistic 10.367, talent has a significant positive effect on learning difficulties in introductory accounting t-statistic 20.058, learning independence has a significant positive effect on learning difficulties in introductory accounting t-statistic 23.615, campus environment has a significant positive effect on learning difficulties in introductory accounting t-statistic 43.652, family environment has a significant positive effect on learning difficulties in introductory accounting t-statistic 17.542. This research can contribute to developing more effective learning strategies and improving the quality of accounting education. Outputs that will be produced include publication in Web of Science indexed proceedings, registration of Intellectual Property (HAKI), publication in accredited national journals, and additional outputs in the form of monograph books.

Keywords: Accounting Learning Difficulties, Student learning interest, Student learning motivation, Student learned talent, learning independence, Family and Campus Environment.

1 Introduction

Accounting education plays an important role in equipping students with the knowledge and skills necessary for a career in accounting. However, some students may experience learning difficulties during their education. These difficulties can impact their understanding of concepts, academic achievement, and success in accounting careers.

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Accounting education plays a crucial role in forming prospective professional accountants who can face the demands of business dynamics and developments in financial regulations. Along with the complexity of the accounting world, accounting education students face significant challenges in understanding the concepts that underlie accounting principles. Learning difficulties that students may face can cover various aspects, including differences in learning styles, quality of teaching, and personal factors that influence Motivation and interest in learning. Therefore, it is essential to understand the factors contributing to these learning difficulties more deeply to design more effective learning strategies.

Improving the quality of accounting education is urgent, considering the vital role of the accounting profession and prospective teachers in supporting the sustainability and success of organizations. By in-depth understanding the factors that influence student learning difficulties, we can identify more effective solutions to improve the quality of learning in educational institutions.

Apart from that, in facing technological developments and changes in global business paradigms, accounting students are also expected to be able to master new skills and adapt to rapid changes in the business environment. Therefore, this research aims to identify factors of learning difficulties. According to Adicondro and Purnamasari [1], learning difficulties are a problem that causes a person to be unable to follow the learning process and other students in general. This difficulty can be caused by certain factors that result in delays or inability to achieve the expected learning goals.

This situation shows that students need help to absorb lessons well due to internal factors themselves or external factors from the family and surrounding environment [1], [2]. At the tertiary education level, students in the accounting education study program at the Faculty of Economics, Medan State University, are required to understand and have skills in the Introduction to Accounting course as an initial subject. According to Palermo et al [3], accounting is a science or art that studies calculations, planning, recording, or problem-solving. In lectures majoring in Accounting Education, the Introduction to Accounting course is one of the main subjects that must be studied so that students can present financial reports according to the period. Every Student is required to be able to document evidence of transactions thoroughly, neatly, and sequentially.

The findings from the study conducted on students enrolled in the 2023 Accounting Education Program at the Faculty of Economics, Medan State University showed that students experience learning difficulties in the Introduction to Accounting course. This is shown by the grades obtained by students from the KHS (Study Result Card) results after the semester, which shows that students have difficulty learning in Introduction to Accounting. Various internal and external factors can cause difficulties in learning accounting education for students. These factors interact with each other and contribute to the learning difficulties experienced by students. Internal factors involve students' interests, talents, independence, and Motivation to learn, while external factors come from the family and campus environment [4].

Previous research has been conducted to explore the learning difficulties of accounting education students. Research by Marganingsih [4] states that internal and external factors influence accounting students' learning difficulties. With a deeper understanding of these factors, we can design a more holistic and responsive approach to improving the quality of accounting education, creating a supportive learning environment, and producing graduates

ready to compete in a dynamic job market. Based on the background stated above, the author conducted research on "Analysis of Factors in Learning Difficulties in Introduction to Accounting for Students of the Unimed Accounting Education Study Program."

2 Method

Students from Medan State University's Faculty of Economics' Accounting Education Study Program made up the study's population. 138 pupils from the years 2022 and 2023 met the requirements to be the research subjects. Data for all research variables in this study were collected using a questionnaire and a survey method. A survey is a measurement process used to collect information in a well-structured interview, with or without an interviewer [5]. The survey in this research was carried out by sending questionnaires via electronic message to respondents who met the above criteria. Research instrument adapted from Sari [6].

This instrument was used with the hope that the questionnaire used was reliable in collecting data and translating existing phenomena according to the researchers' expectations, considering that the validity and reliability of the instrument had been tested in previous research. The instrument will be created with a Likert scale (5-scale), just like the majority of survey research. Likewise, before the collected data is used to answer the hypothesis, validity, and reliability tests are first carried out on the data to be used related to the instrument's ability to capture the phenomenon that the researcher hopes for Cooper & Schindler [7]. Next, data collection was carried out with the help of questionnaires distributed with the help of data collecting enumerators. This research questionnaire is packaged electronically so that the enumerator is responsible for communicating online with all target samples.

The methods used in this research are descriptive and verification. The descriptive method describes the conditions or relationships that occur between two concepts. With the descriptive method, it is hoped that this research can provide an overview of the verification method designed to test a hypothesis derived deductively from a theory. With the verification method, it is hoped that this research can test the hypothesis regarding internal factors and external factors regarding difficulties in learning accounting in introductory accounting courses in the accounting education study program at the Faculty of Economics, Medan State University.

In order to quantify study objectives precisely and appropriately, construct validity measures how well measurement results fit with the theories used to describe a construct [8]. In this study, construct validity is examined through three stages: convergent, discriminant, and reliability validity. The notion of convergent validity concerns the expectation of a robust association between measures of a given construct. 2014 saw Cooper & Schindler. In this study, convergent validity is determined through the use of confirmatory factor analysis (CFA). If the t-value is less than 1.96 and the observed variable has a standardized loading factor of at least 0.7, it is deemed genuine [9]. The test will be repeated and the observed variable eliminated if these requirements are not satisfied [9].
The degree to which the notions employed are genuinely distinct and distinctive in capturing occurrences in comparison to other constructs is then shown by discriminant validity [10]. In this work, the squared correlation estimate between the constructs and the average variance retrieved for each pair of constructs is used to examine the discriminant validity [10]. It is necessary for the variance extraction estimate to exceed the squared correlation estimate. The premise behind this reasoning is that a latent construct ought to account for a greater proportion

of the variance in its measured items than it does with other constructs. Good evidence for discriminant validity is provided by this test [11].

The Reliability Test evaluates a measurement's consistency last. According to Wijanto [9], high reliability means that the indicators measure the latent concept consistently. According to Hair et al. [12], construct dependability is computed by adding the squared factor loadings for every construct and the construct's error variance term. If a concept's construct reliability value is ≥ 0.7, it is deemed reliable[13]. According to Hair et al. [10], high construct dependability denotes internal consistency, or the capacity to measure the same latent concept consistently. Structural equation modeling (SEM) is the data analysis method utilized in this study. Regression analysis is less dynamic and sophisticated than SEM's model fit analysis [14].

The Maximum Likelihood Estimation (MLE) method is used in this work to analyze the SEM data. The maximum likelihood parameter values are provided by MLE, a flexible parameter estimation technique, in order to produce the best model fit [12]. For all model estimation and model fit testing procedures in this investigation, SEM PLS is used [13]. Validity and reliability testing for the model must be carried out following model estimate. The validity of the constructs and the goodness-of-fit (GOF) of the model are used to evaluate the validity of the model. According to Hair et al. [10], GOF shows how closely the model specification matches the covariance matrix among the indicator items. This study looks at the outcomes of three metrics: 1) incremental fit, 2) absolute fit indices, and 3) model fit indices.

3 Results and Discussion

3.1 Sample Demographics

In this study, 117 data points were gathered. After then, the data is tabulated and examined. 89 (86.3%) of the 117 respondents were women and 28 (13.7%) of the male respondents, according to the statistics tabulated on sample demographics. These numbers demonstrate that responses are mostly female. Since women make up the majority of students at the Faculty of Economics, this cannot be controlled. The age range of the respondents, when it came to age, was 18 to 23. This is advantageous since the responders are representative of every class, meaning that the results reflect the opinions of Economics Faculty students as a whole.

Table 1. Sample's Demographics.

	N	**%**
Gender		
Men	28	23,93%
Women	89	76,07%
Total	**117**	**100,00%**
Age		
18	8	6.83%
19	28	23.93%
20	42	35.89%
21	28	23.94%

22	11	9.41%
Total	**117**	**100,00%**

3.2 Descriptive Analysis

3.2.1 Analysis of factors for learning difficulties in Introduction to Accounting for Students in the Unimed Accounting Education Study Program

This research analyzes the factors of learning difficulties in Introduction to Accounting for Universitas Negeri Medan, Accounting Education Study Program students through several internal variables, namely interest, Motivation, talent, and learning independence, as well as external variables of the family environment and campus environment. Descriptive analysis provides an overview of the characteristics of the data collected in this research.

a) Interest

Table 2. Interest

Scale	Number of students	Percentage (%)
Strongly disagree	5	4.27%
Disagree	10	8.55%
Neutral	20	17.09%
Agree	50	42.74%
Strongly agree	32	27.35%

Based on Table 2, data is obtained that shows that the majority of students have high interest. A total of 5 students, or around 4.27% of the total respondents, stated that they strongly disagreed with the statement submitted. Apart from that, ten students (8.55%) said they disagreed. This shows that around 12.82% of the students surveyed had a low level of interest or did not agree with the statement. On the other hand, 20 students (17.09%) showed a neutral attitude towards this statement, indicating that they did not have a strong tendency to agree or disagree.
Moreover, most students, namely 50 people (42.74%), agreed, and 32 (27.35%) strongly agreed with this statement. Thus, around 70.09% of respondents showed high interest, both in the agree and strongly agree categories. This shows that most students have a positive interest in the aspects surveyed. Only 12.82% expressed either strongly disagreed or disagreed, while another 17.09% were neutral.

b) Motivation

Table 3. Motivation

Scale	Number of students	Percentage (%)
Strongly disagree	6	5.13%
Disagree	12	10.26%
Neutral	18	15.38%
Agree	50	42.74%

Strongly agree	31	26.50%

Based on Table 3, a survey of 117 students regarding their level of Motivation showed that around 5.13% of the total respondents strongly disagreed with the statement. Apart from that, 12 students (10.26%) stated they disagreed. This shows that around 15.39% of the students surveyed had a low level of Motivation or did not agree with the statement. On the other hand, 18 students (15.38%) showed a neutral attitude towards this statement, indicating that they did not have a strong tendency to agree or disagree.

Overall, most students show a high level of Motivation, with 42.74% agreeing and 26.50% strongly agreeing. This shows that the majority of students have positive Motivation towards the aspects surveyed. Only 15.39% showed disagreement, either strongly disagree or disagree, while another 15.38% were neutral.

c) Talent

Table 4. Talent

Scale	Number of students	Percentage (%)
Strongly disagree	7	5.98%
Disagree	11	9.40%
Neutral	21	17.95%
Agree	47	40.17%
Strongly agree	31	26.50%

Based on Table 4, data obtained from 7 students, or around 5.98% of the total respondents, stated that they strongly disagreed with the statement submitted. Apart from that, 11 students (9.40%) stated they disagreed. This shows that around 15.38% of the students surveyed had a low perception or did not agree with the statement regarding their talents, and 21 students (17.95%) showed a neutral attitude toward the statement, indicating that they did not have a strong tendency to either agree or do not agree. Most students, namely 47 people (40.17%), agreed, and 31 students (26.50%) strongly agreed with this statement. Thus, around 66.67% of respondents showed a positive perception of their talents, both in the agree and strongly agree categories. This shows that most students have a favorable view of their talents.

d) Learning Independence

Table 5. Learning Independence

Scale	Number of students	Percentage (%)
Strongly disagree	4	3.42%
Disagree	9	7.69%
Neutral	18	15.38%
Agree	52	44.44%
Strongly agree	34	29.06%

Based on Table 5, 4 students, or around 3.42% of the total respondents, strongly disagreed with the statement submitted. Apart from that, nine students (7.69%) stated they disagreed. This shows that around 11.11% of students surveyed have low learning independence or do not agree

with this statement. On the other hand, 18 students (15.38%) showed a neutral attitude. Most students, namely 52 people (44.44%), agreed, and 34 students (29.06%) strongly agreed with this statement.

Thus, around 73.50% of respondents showed a high level of learning independence, both in the agree and strongly agree categories. Most students show a high level of learning independence, with 44.44% agreeing and 29.06% strongly agreeing. This shows that most students have positive independence in their learning process. Only 11.11% indicated disagreement, either strongly disagree or disagree, while another 15.38% were neutral. Therefore, most students have strong learning independence, which can be essential to achieving academic success and sustainable self-development.

e) Family Environment

Table 6. Family Environment

Scale	Number of students	Percentage (%)
Strongly disagree	8	6.84%
Disagree	15	12.82%
Neutral	22	18.80%
Agree	45	38.46%
Strongly agree	27	23.08%

Based on Table 6, 8 students, or around 6.84% of the total respondents, strongly disagreed with the statement submitted. In addition, 15 students (12.82%) stated they disagreed. This shows that around 19.66% of students do not agree with the statement regarding their family environment. Then, 22 students (18.80%) showed a neutral attitude toward the statement, indicating that they did not have a strong tendency to agree or disagree.

Most students, namely 45 people (38.46%), agreed, and 27 students (23.08%) strongly agreed with this statement. Thus, around 61.54% of respondents showed a positive perception of their family environment, both in the agree and strongly agree categories. Overall, most students positively perceive their family environment, with 38.46% agreeing and 23.08% strongly agreeing. This shows that most students have a favorable view of the support and conditions in their families. Only 19.66% showed either strongly disagree or disagree, while the other 18.80% were neutral.

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f) Campus Environment

Table 7. Campus Environment

Scale	Number of students	Percentage (%)
Strongly disagree	6	5.13%
Disagree	11	9.40%
Neutral	19	16.24%
Agree	46	39.32%
Strongly agree	35	29.91%

Data was obtained based on Table 5.7 of students' views on the campus environment. A total of 6 students, or around 5.13% of the total respondents, stated that they strongly disagreed with the statement submitted. In addition, 11 students (9.40%) disagreed, 14.53% disagreed with the statement regarding their campus environment, and 19 students (16.24%) showed a neutral attitude towards the statement, indicating that they did not have a strong tendency to agree. Or disagree.

Meanwhile, 46 people (39.32%) agreed, and 35 students (29.91%) strongly agreed with this statement. Thus, around 69.23% of respondents showed a positive perception of their campus environment, both in the agree and strongly agree categories.

Thus, this indicates that most students have a positive perception of their campus environment, which is essential in supporting their academic and social experiences during higher education.

3.3 Construct Validity

Table 5.5 displays the cross-loading measurement results. According to Hair et al. (2010), the cross-loading results demonstrate that every loading has a number > 0.7 and that no loading has a number < 0.7 on several constructs. As a result, every dimension satisfied construct validity and no measurement items were eliminated.

Table 8. Outer Loading Factor Value

	Interest	**Motivation**	**Talent**	**Learning Independence**	**Internal factors**	**Campus Environment**	**Family Environment**	**External factors**	**Learning Difficulties**
MI1	0.858				0.803				
MI2	0.906				0.842				
MI3	0.940				0.856				
MI4	0.920				0.856				
MI5	0.894				0.907				
MO1		0.933			0.886				
MO3		0.896			0.718				
BA1			0.777		0.728				
BA2			0.791		0.738				
BA3			0.917		0.816				
BA4			0.847		0.799				
KM1				0.897	0.855				
KM2				0.891	0.837				
KM3				0.895	0.819				
KM4				0.824	0.795				
KM5				0.834	0.786				
LKAM1						0.975		0.915	

LKAM2	0.974		0.895	
LKEL1		0.857	0.863	
LKEL2		0.922	0.899	
LKEL3		0.949	0.918	
LKEL4		0.927	0.898	
KB1				0.818
KB2				0.742
KB3				0.874
KB4				0.727
KB5				0.846

3.4 Convergent Validity

Convergent validity was attained in this study by extracting mean-variance (AVE) values and examining factor loading. According to the load factor, every possible configuration ought to be greater than 0.5. The overall factor loading value is more significant than 0.50, according to the study's findings. This study also calculates the AVE for every construct that was examined. The goal of this is to enhance statistical inferences drawn from findings of convergent validity. Hair and Associates (2010) Convergent validity is claimed by all configurations if the AVE score is greater than 0.50. The AVE results, which are displayed in Table 5.3, demonstrate that every configuration satisfies the convergent validity requirements due to an AVE value greater than 0.5.

3.5 Discriminant Validity

This study investigated discriminative validity after achieving convergent validity, demonstrating that each configuration was unique [12]. In order to determine if the number of AVE was more significant than the correlation between variables with the lowest SD, the research was conducted by monitoring the root value of AVE by plotting diagonally on the correlation matrix [13]. The AVE route values are in Table 5.6. Since these were greater than the sub-conditional correlation coefficients, all configurations satisfied the requirements for discriminant validity.

3.6 Reliability

Using Composite Reliability and Cronbach's alpha, this study assesses the data's reliability in the last section of concept validity. For the Cronbach value and composite reliability, internal data reliability consistency must be at least 0.6 [15]. Table 8 shows that the lowest Cronbach's alpha value for any variable in this study is more than 0.80. These outcomes are in line with the findings of earlier tests on discriminant and convergent validity.

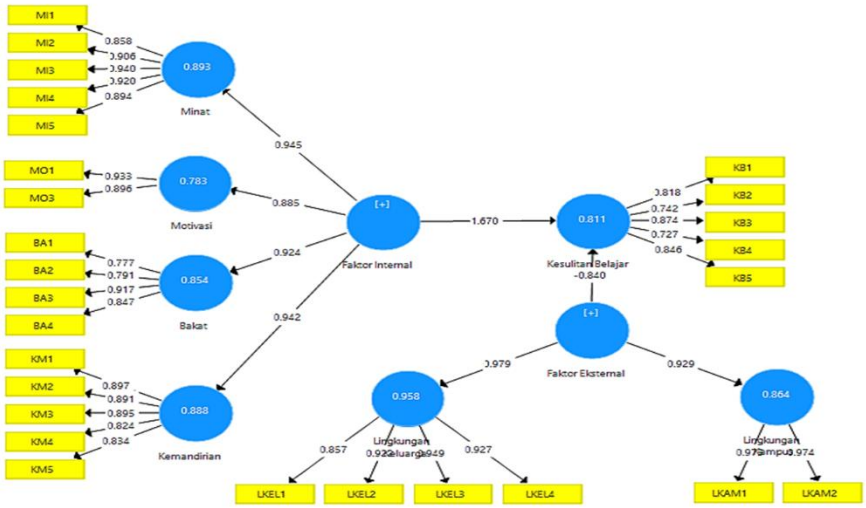

Fig. 1. Pls Algorithm

Table 9. Reliability and Discriminant Validity Results

Validitas dan Reliabilitas Konstruk

Matriks	Cronbach's Alpha	rho_A	Reliabilitas Komposit	Rata-rata Varians Diekstrak ...
	Cronbach's Al...	rho_A	Reliabilitas Komposit	Rata-rata Varians Diekstrak (A...
Bakat	0.853	0.857	0.901	0.697
Faktor Eksternal	0.952	0.953	0.962	0.807
Faktor Internal	0.966	0.967	0.970	0.667
Kemandirian	0.918	0.920	0.939	0.755
Kesulitan Belajar	0.862	0.873	0.901	0.645
Lingkungan Kampus	0.946	0.947	0.974	0.949
Lingkungan Keluarga	0.934	0.935	0.953	0.836
Minat	0.944	0.945	0.957	0.817
Motivasi	0.807	0.832	0.911	0.836

3.7 Structural Model Testing

3.7.1 The influence of interest on the learning difficulties of Introduction to Accounting students in Accounting Education, Medan State University Accounting Education Students

The Smart PLS 3.0 program was used to test the structural models. To find the coefficient value of the causal association between the constructs, structural model testing was done. With a t-statistic value of 19.226 in the study, the findings demonstrated that curiosity had a substantial impact on the learning challenges faced by Medan State University introductory accounting students. The t-statistic figure above comes from a significant t-statistic indicator, specifically > 1.96 [10], which supports the hypothesis that interest significantly positively influences

learning difficulties of Medan State University introductory accounting students. This finding was made based on structural model testing.

Raising students' enthusiasm for learning in foundational accounting classes may help them cope with learning challenges on a lower level. The findings of this study are consistent with those of Dalyono [16], who highlights that the primary element determining student learning outcomes is interest in learning. Students that have a strong interest in a subject are more motivated and engaged in the process of learning, which can improve comprehension and lessen learning challenges.

These findings also align with research by Schiefele [17] and Hidi and Renninger [18], which shows the importance of interest in the learning process. Schiefele found that interest in learning can increase students' intrinsic Motivation and engagement in learning, which can help them overcome learning difficulties. Likewise, Hidi and Renninger [18] stated that well-developed interests can help students be more focused and motivated in learning so that they can overcome academic challenges more effectively.

In constructivism theory, these results can be interpreted as a contribution from learning interest in building students' understanding of the accounting concepts being taught. High interest encourages students to be actively involved in learning, seek additional information, and try to understand complex concepts, which is by the concept of constructivism, where students build their understanding. Thus, these findings support constructivism theory in understanding the role of learning interest in the learning process.

3.7.2 The Influence of Motivation on learning difficulties Introduction to Accounting students Accounting Education Accounting Education Students Medan State University

The results of the analysis show that Motivation has a significant favorable influence on the learning difficulties of Introduction to Accounting students in Accounting Education of Medan State University Accounting Education Students with a t-statistic value of 10.376, which supports the hypothesis that Motivation is proven to have a significant favorable influence on learning difficulties. These results indicate that Motivation plays a vital role in reducing learning difficulties. Research by Deci and Ryan [19] shows that Motivation can increase student involvement in learning. In addition, research by Schunk [20] found that high Motivation is closely related to better academic achievement and reduced learning barriers. Other research by Pintrich et al [21] also supports these findings, stating that motivated students have better academic performance and experience less difficulty understanding subject matter.

Constructivism theory explains that students' Motivation to learn is increased through experiences that are meaningful and relevant to their interests. Vygotsky [22] emphasized the importance of social support in building Motivation, while Piaget [23] emphasized that internal Motivation spurs students to assimilate and actively accommodate new knowledge. In this context, Motivation incentivizes students to become more involved in the active learning process, thereby reducing their difficulties.

5.1.1. The influence of talent on the learning difficulties of Introduction to Accounting students in Accounting Education, Medan State University Accounting Education Students

Talent is a natural ability, or special potential that a person has that can be developed through practice and experience. Talent is often related to certain abilities or skills in certain fields, such as academics, arts, sports, and so on. Talent development requires recognition and support from the surrounding environment, including family and educational institutions.
In this research, talent also significantly influences learning difficulties with a t-statistic value of 20,058. Sternberg [24] found that talent development can help students discover their true potential, increase learning motivation, and reduce learning difficulties. Additionally, research by Rowe [25] indicates that a supportive environment at school and home can play an essential role in developing students' talents, which can help overcome learning difficulties.

In the constructivist framework, talent is an internal potential that must be developed through appropriate learning experiences. Piaget [23] stated that students with specific talents will look for ways to assimilate new information relevant to their talents, while Vygotsky [22] emphasized the importance of a supportive environment to facilitate the development of these talents. Therefore, recognizing and developing students' talents in an educational context must be a priority to reduce learning difficulties and improve academic achievement.

3.7.3 The influence of learning independence on learning difficulties Introduction to Accounting students Accounting Education Accounting Education Students Medan State University

Learning independence is the ability of students to organize, direct, and control their learning process. This includes setting goals, managing time, solving problems, and evaluating learning progress independently. Learning independence allows students to become more responsible and develop the skills necessary for success in a dynamic learning environment. In this research, learning independence significantly positively influences learning difficulties with a t-statistic value of 23,615. Research by Zimmerman [20] shows that students with high learning independence tend to be better able to manage time, set goals, and solve problems, all contributing to reducing learning difficulties. Research by Mulryan-Kyne [26] found that learning independence is vital to students' academic success, especially in independent learning environments. Other research by Järvenoja and Järvelä [27] shows that independent learning is positively related to academic achievement because students who are independent in learning tend to have more effective learning strategies.

According to constructivism theory, learning independence allows students to participate actively in their learning process. Piaget [23] emphasized that independent students will be more effective in assimilating and accommodating new information, while Vygotsky [22] emphasized that social support from the learning environment can help students develop their independence. In this context, learning independence functions as a mechanism that allows students to overcome learning difficulties through learning strategies they develop.

3.7.4 The influence of the family environment on the learning difficulties of Introduction to Accounting students in Accounting Education, Medan State University Accounting Education Students

The family environment includes all the household's physical, emotional, and social aspects and influences children's development and learning. This includes relationships between family members, emotional support, and parental involvement in children's education. A supportive family environment can provide a strong foundation for a child's academic and emotional development.

In this research, the family environment significantly positively influences learning difficulties with a t-statistic value of 43,652. Research by Davis-Kean [28] found that a family environment rich in cognitive stimulation and emotional support can reduce learning difficulties and increase academic achievement. Research by Dearing, McCartney, and Taylor [29] also shows that positive interactions between parents and children can help overcome learning difficulties. In addition, Fang et al. [30] found that emotional support from parents can increase learning Motivation and reduce learning difficulties.

In constructivism, the family environment provides an essential basis for learning. Vygotsky [22] stated that social interactions in the family play an essential role in children's cognitive development, while Piaget [23] emphasized that early experiences in the family form the basic cognitive schemes that students use to understand the world around them. A supportive family environment provides opportunities for children to interact and learn in a safe and supportive context, which can ultimately reduce learning difficulties.

3.7.5 The influence of the campus environment on the learning difficulties of Introduction to Accounting students in Accounting Education, Medan State University Accounting Education Students

Every academic, social, and physical feature of a higher education institution that affects how students learn is referred to as the campus environment. Study spaces, interactions with peers and instructors, and the availability of academic and social assistance are all examples of this. A campus setting that is encouraging can foster learning and personal growth in students.

In this research, the campus environment also significantly influences learning difficulties with a t-statistic value of 17,542. Research by Pascarella and Terenzini [31] shows that a campus environment that provides positive experiences, including interactions with lecturers and peers, can reduce learning difficulties and increase students' academic engagement. Research by Kuh [32] also found that student involvement in campus activities can help them overcome learning difficulties and achieve academic goals. Additionally, research by Strayhorn [33] shows that social support and an inclusive campus environment can help students overcome barriers to learning."

A supportive campus environment is essential in reducing students' learning difficulties. Research shows that factors such as adequate learning facilities, support from lecturers, and social and academic integration in the campus environment can increase student academic engagement and reduce learning difficulties [31], [32], [33]. Social support and an inclusive campus environment can also provide students with the resources necessary to overcome barriers to learning and achieve academic goals [33]. Therefore, efforts to improve a supportive campus environment can effectively reduce learning difficulties in higher education.

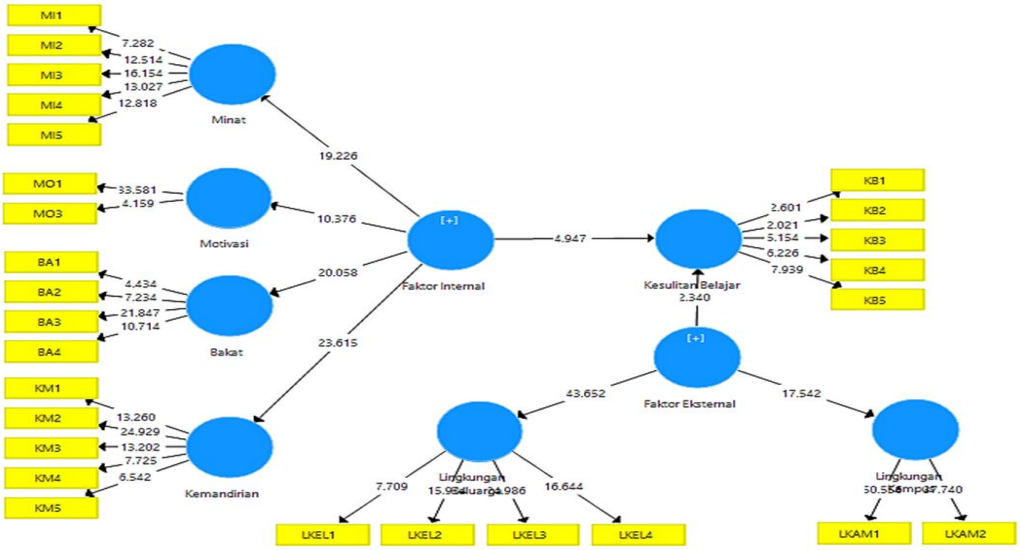

Fig. 1. Structural Model Test Results

4 Conclusion

The study's findings indicate that a student's learning challenges in the Introduction to Accounting course are favourably and significantly influenced by interest, motivation, talent, learning freedom, family environment, and campus environment. The necessity of developing a strong interest in accounting is demonstrated by the fact that students' great enthusiasm in the subject can lessen learning challenges. Additionally, motivation is a key factor in lowering learning difficulties, suggesting that motivated students are better able to overcome obstacles in their learning. Reducing learning challenges is also greatly aided by students' learning talents and freedom. Talented accounting students who can study on their own are more equipped to deal with and overcome academic challenges. A suitable campus atmosphere and a supportive family environment are also critical in lowering pupils' learning challenges. Students can become more motivated and concentrated in their studies with the support of their families, the school community, and educational resources.

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