

THE IMPACT OF LECTURER TEACHING COMPETENCES AND LEARNING FACILITIES ON SUSTAINABLE UNDERSTANDING OF FINANCIAL REPORT ANALYSIS IN HIGHER EDUCATION

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ABSTRACT

This study seeks to determine the influence of lecturers' teaching competence and learning facilities on understanding financial report analysis courses. This research also uses quantitative association and description methods to find causal relationships or influences between variables. The population of this research was 90 students who had taken the Financial Report Analysis course using a Likert scale-based questionnaire as a tool and instrument, then descriptive statistics and multiple linear regression tests to analyze the data obtained. The conclusion of this research was obtained from the results of the t test that the Learning Facilities variable (X2) partially has a significant influence on Subject Understanding (Y) in accounting study program students at Merdeka University Malang. Furthermore, there is a large concurrent influence across learning facilities on subject understanding. In the F test, there is also a significant simultaneous influence between the lecturer's teaching competence and learning facilities on course understanding. From the various tests mentioned above, the conclusion of this research proves that the variables Lecturer Teaching Competency (X1) and Learning Facilities (X2) have an influence on Subject Understanding (Y) by 63.4% and are influenced by other variables by 36.6%. So, there is a partial significant influence between lecturers' teaching competence on understanding financial report analysis courses in the accounting study program at Merdeka University, Malang.

Keywords: *Lecturer Teaching Competence, Sustainability of Learning Facilities, understanding financial report analysis*

INTRODUCTION

Nowadays, the tight competition in the world of work is marked by the rapid competition of the nation's golden generation in facing the era of globalization. Moreover, the large number of graduates produced by universities throughout Indonesia, especially in the field of accounting, requires students to be proficient in academics and Soft talents (technical analysis and professional skills), which are crucial aspects in facing competitiveness in the workplace. (Agustina dan Yanti, 2015; Kresnandra, 2019). Higher education, especially those majoring in accounting, also needs to be required to master accounting knowledge in order to be able to prepare financial recaps and conditions of a company (Sari, 2015; Matapere dan Nugroho, 2020). In learning accounting, students/prospective business actors are required to achieve the learning objectives that have been designed. Therefore, students/potential business actors must understand an existing concept/competency (Grabinski *et al.*, 2020).

Therefore, a business entity requires systematic knowledge and understanding to produce financial reports that can be formulated quantitatively. In the accounting study program, students are also given the understanding to adjust the preparation, examination of financial reports, and analysis of financial reports to increase students' level of understanding (Chiou *et al.*, 2020). However, this target will be inefficient if students cannot associate the material provided. Lack of student understanding can be caused by inadequate facilities or lecturer qualifications (Dewi dan Wirama, 2016).

Moreover, the 2019 (Covid-19) outbreak, which has spread throughout the world, has also had an impact on state and private educational institutions. Therefore, the Indonesian Government made the 3M regulations (Maintaining social distancing, wearing masks, and washing hands), and ordered all educational institutions, including primary, secondary and higher education, to carry out online classes as a measure to prevent viral spread (Circular Letter Ministry of Education and Culture Higher Education No. 1 of 2020).

Supported by five elements that can influence the success of education at a university, First, inadequate lecture facilities (limited books), quality of service, and unsatisfactory competence of teaching staff which can lead to low levels of knowledge and competitiveness of students in facing the world of work (Agustina dan Yanti, 2015; Cho *et al.*, 2020). Second, the Covid-2019 outbreak which has spread throughout the world, also has an impact on state and private educational institutions. Therefore, the Indonesian Government made the 3M rules (Maintaining social distancing, wearing masks, and washing hands) as a measure to prevent the spread of the virus.

Three, there is an accounting study program which has become an idol and choice at the Merdeka University of Malang which has just received the "Excellent" predicate accreditation from the BAN-PT National Accreditation body with Decree Number: 2876/SK/BAN-PT/AK-ISK/S/V/2022. Fourth is the lecturer competency factor which is currently trending in the world of higher education, this refers to the Republic of Indonesia Law No. 14 of 2005 on Teachers and Lecturers. Lecturers are professional teaching staff and scientists who transform and develop knowledge for society based on the Government Regulation of the Republic of Indonesia Number 37 of 2009 concerning teachers and lecturers, which evaluates professionalism, quality improvement, education systems and educator certification. The quality of higher education's tridharma is determined by the competence of lecturers (Lestari dan Dewi, 2020).

Fifth, there is a known phenomenon based on the assumption that understanding of the main field of accounting (preparation of financial reports) is very minimal because students do not understand the basics of accounting as a whole. Therefore, the Financial Report Analysis course is taught to give students an understanding of the introductory accounting course, which discusses the basic sciences of accounting. This course is a mandatory subject for Semester I and II Accounting study programs, because this course is very crucial for students as a basis for understanding advanced courses FA (Intermediate) I, FA (Intermediate) II, cost accounting, advanced FA I, and advanced FA II (Hertati *et al.*, 2020).

The five aspects above can be linked to theories, including: IFRS (Frame Work For the Preparation of Presentation of Financial Statements) describes the type, function and limitations of finance and financial reporting in accounting operations. IFRS is basic knowledge that can solve big accounting problems (McLeod et al., 2012). The conceptual framework is characterized as: Objectives (goals of financial statements), qualitative characteristics (understandability, relevance, reliability, and comparability), constraints (timeliness, balance between qualitative characteristics, and benefits versus costs), assumptions (accounting accruals and going concern/business sustainability), elements (assets, liabilities, equity, profits and expenses).

IFRS, IASB, formerly known as IASC, publishes worldwide accounting standards. IASB created the majority of the content that became a new standard (IFRS). IFRS stands for the International Financial Reporting Standard (IFRS), the International Accounting Standard (IAS), the International Financial Reporting Interpretations Committee (IFRIC), and the Standing Interpretations Committee (SIC).

Lecturer competency is an integration rule of knowledge, skills and behavior of lecturers in carrying out their professional duties which is reflected in the tridharma in an effective and efficient learning process in order to produce potential human resources (Budiadi dan Sulistyawati, 2013; Hariyani, 2019; Hartini, 2019). In this case, competent lecturers are needed to create a good education system. A good learning process will increase students' understanding, especially of Financial Report Analysis (Alfian *et al.*, 2020).

Meanwhile, learning facilities are media that facilitate someone completing or doing something, and facilities and infrastructure are tools and equipment used to facilitate the teaching and learning process (Alshurafat *et al.*, 2020; Pitoyo dan Sitawati, 2017; Yong, 2021). However, educational facilities and infrastructure always complement each other, However, infrastructure does not participate in the teaching and learning process (Cho *et al.*, 2020).

Departing from several of the phenomena above, this research aims to determine the existence of elements that can accelerate students' understanding in the Sustainable Financial Report Analysis Subject.

METODOLOGY

This research also uses quantitative forms of association and description to find causal relationships or influences between variables. This study included 90 students who took the Financial Report Analysis course and used a Likert scale-based questionnaire (SS/5, S/4, KS/3, TS/2, STS/1) to collect data, and descriptive statistics and multiple linear regression tests to analyze the data. Validity and reliability tests were carried out before distributing the questionnaire. A quantitative descriptive approach can interpret the reality and nature of a particular population or area in a systematic, structured, factual, and thorough and sustainable manner.

RESULT AND FINDINGS

Results on Validity Test

The validity test of this research shows that all items in each variable, including lecturer teaching competency variables (X1), learning facilities (X2), and subject understanding (Y), show that all calculated r values are > r table. Thus, all items in each variable are declared valid.

Reliability Test

The Cronbach's alpha values for the lecturer teaching competency variable (X1) are as follows: 0.978, 0.963 for the learning facilities variable (X2), and 0.948 for the topic understanding variable (Y). More than 0.6. As a result, the questions on each variable are deemed credible.

Multiple Linear Regression Analysis

This study reveals that the multiple linear regression equation data is:

$$\mathbf{Y = a + b_1X_1 + b_2X_2}$$

$$\mathbf{Y = 12,159 + 0,341 X_1 + 0,396 X_2}$$

Using the above multiple linear regression equation, it is possible to explain:

- 1) The constant value is 12.159. This shows that if the variables of lecturer teaching competence (X1) and learning facilities (X2) are equal to zero, then course understanding (Y) will be constant at 12.159.
- 2) The regression coefficient value of lecturers' teaching competence (X1) is 0.341 and the direction of the relationship is positive. This means that if the lecturer's teaching competence (X1) is improved, it will be possible to increase understanding of the course (Y) assuming the learning facility variable (X2) is considered constant.

- 3) The regression coefficient value for learning facilities (X2) is 0.396 and is positive. This means that if learning facilities (X2) are improved, it will be possible to increase understanding of the course (Y) assuming the lecturer's teaching competency variable (X1) is considered constant.

Thus, the results of the multiple linear regression analysis indicate that lecturer competencies and learning facilities must be developed to facilitate understanding of financial report analysis courses during the Covid-19 Pandemic in the accounting study program at Merdeka University, Malang.

Hypothesis Testing

Hypothesis testing was used to determine the influence of study variables both partially (t test) and concurrently (f test).

Partial Test (t Test)

In the study's multiple linear regression analysis, the t test was employed to test one of the hypotheses and to partially test each variable.

The formulation of the hypothesis is:

H⁰: Lecturer Teaching Competence (X1) and Learning Facilities (X2) separately do not have a significant influence on Subject Understanding (Y) in accounting study program students at Merdeka University Malang.

H_a: Lecturer Teaching Competence (X1) and Learning Facilities (X2) separately have a significant influence on Subject Understanding (Y) in accounting study program students at Merdeka University Malang.

The coefficients table shows the t test results in the sig column, along with the conditions. The results of the t test analysis using the SPSS 25 program were obtained:

Tabel. I

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Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	12.159	5.750		2.115	.037
	Lecturer Teaching Competency	.341	.047	.535	7.222	.000
	Learning Facilities	.396	.076	.385	5.196	.000

Source: Research Results, 2023 (Processed Data)

1) Influence of Lecturer Teaching Competency (X1) on Subject Understanding (Y)

Hypothesis formulation:

H⁰: Lecturer Teaching Competence (X1) does not have a partially significant effect on Course Understanding (Y) in accounting study program students.

H^a: Lecturer Teaching Competence (X1) partially has a significant influence on Course Understanding (Y) in accounting study program students.

According to the calculation findings in the table above, the significance value is 0.000 at a 0.05 level. Thus, H₀ is rejected and H_a is allowed since the significance value is 0.000, which is less than 0.05, showing that Lecturer Teaching Competence (X1) has a marginally significant effect on Course Understanding (Y) in accounting students.

The value of the regression equation shows a positive variable coefficient on lecturers' teaching competence (0.341), indicating that improving teaching competence can have an impact on increasing subject understanding among accounting study program students at Merdeka University, Malang. It can be concluded that Lecturer Teaching Competency (X1) partially has a significant effect on Subject Understanding (Y) Students studying accounting.

2) Influence of Learning Facilities (X2) on Subject Understanding (Y)

Hypothesis formulation:

H⁰: Learning Facilities (X2) do not have a major effect on course comprehension. (Y) in accounting study program students at Merdeka University Malang partially.

H^a: Learning Facilities (X2) have a considerable partial effect on subject comprehension (Y) among Accounting Study Program students at Merdeka University, Malang.

As a result, the p-value is 0.000, with a 0.05 level. Thus, H⁰ is rejected and H^a is accepted since the resulting significance value is 0.000, which is less than 0.05, indicating that Learning Facilities (X2) have a significant effect on Subject Understanding (Y) in accounting study program students at Merdeka University, Malang.

The regression equation shows a positive learning facilities variable coefficient (0.396), indicating that improving learning facilities can have an impact on increasing subject understanding among accounting study program students at Merdeka University, Malang. It can be concluded that Learning Facilities (X2) partially have a significant effect on Subject Understanding (Y) in accounting study program students at Merdeka University Malang.

Simultaneous Test (F Test)

The F test analysis shows a significant result of 0.000, below the threshold of $\alpha = 5\%$ (0.05), rejecting H⁰ and accepting H^a. This implies that Lecturer Teaching Competence (X1) and Learning Facilities (X2) have a significant impact on Subject Understanding (Y) among accounting students at Merdeka University Malang.

Coefficient of Multiple Determination (R²)

This test employs Adjusted R Square because it use multiple regression to determine the percentage of total variation in the dependent variable that is explained by the independent variable. Hutapea and Ghozali (2013) stated that R square is used for simple regression; whereas, Adjusted R Square is used for multiple regression.

Tabel. II

Coefficient of Multiple Determination (R²)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.796 ^a	.634	.626	7.353

Source: Research Results, 2023 (Processed Data)

According to the data above, Coefficient of determination (R²), or corrected R Square, is 0.634, or 63.4%. This demonstrates that 63.4% of the variance in the rise and fall of Course Understanding (Y) can be impacted by the variation in the rise and fall of Lecturer Teaching

Competency (X1) and Learning Facilities (X2), with the remaining 36.6% influenced by variables outside of the study.

FINDING

The Influence of Lecturers' Teaching Competence on Sustainability of Subject Understanding

Competency is the basis for a person to have effective and superior performance in a particular job and situation (Hariyani, 2019). Lecturer competency is the integration of knowledge, skills and behavior (Hariyani, 2019; Hartini, 2019).

Lecturer competency is mastery, knowledge, skills, values and attitudes that can be reflected in the tridharma to make the learning process effective and efficient, and lead students to become potential human resources (Budiadi and Sulistyawati, 2013). Therefore, competent lecturers will improve the quality of learning, especially in the Financial Report Analysis course (Alfian *et al.*, 2020).

Based on the findings of the first hypothesis test, it is possible to conclude that the lecturer's teaching competency variable influences topic understanding with a significance level of 0.000, which is less than 0.05. Thus, lecturers' teaching competency has a favorable and considerable impact on course comprehension.

The outcomes of this investigation are consistent with studies by Pitoyo and Sitawati (2017) indicating that lecturer competence influences students' accounting interpretations. In line with Estiningsih's (2015) research, this research has positive implications for the influence of lecturer competence and accounting students' understanding. In essence, competent lecturers can improve students' cognition in the Financial Report Analysis course (Djajadikerta *et al.*, 2021).

The Influence of Learning Facilities on Sustainability of Subject Understanding

Facilities are everything that exists in a company to make consumers happy and easy to interact with and operate a company system. Qualified facilities can be easily offered to consumers (Alshurafat *et al.*, 2020). Meanwhile, facilities and infrastructure are equipment used to support the learning process directly (Pitoyo dan Sitawati, 2017; Yong, 2021). Apart from educational facilities, there is also educational infrastructure which plays an important role in education, usually these educational facilities and infrastructure are always related to each other. The meaning of educational infrastructure is the existence of a facility that supports the teaching and learning process indirectly (Cho *et al.*, 2020).

Lecturers are required to be able to provide clear materials in the Financial Report Analysis learning process to achieve comprehensive learning objectives. Moreover, the integration of conventional and modern media is also very important to facilitate learning, because lecturers are required to stimulate all students' senses in the teaching and learning process (Chiou *et al.*, 2020).

In the accounting study program, students have a provision of knowledge, especially in preparing financial reports and analysis, therefore, inefficiency will occur if students cannot understand accounting material due to a lack of facilities and lecturer competence. the second hypothesis test illustrates that the learning facility variable influences course understanding with 0.000 less than 0.05 significance value. Thus, it can be concluded that learning facilities have a partial positive effect on student course taking.

Moreover, Pitoyo and Sitawati (2017) and Siahaan and Pramusinto (2018) stated that learning facilities consistently influence learning outcomes. Adequate facilities can provide students with a sense of comfort in teaching and learning, which triggers an increase in students' cognitive level. Thus, evidence demonstrates that appropriate learning environments can boost student comprehension.

CONCLUSION

The results of this research based on data analysis and hypothesis testing reveal that there is a partially significant influence between lecturers' teaching competence and learning facilities on course understanding in the accounting study program, and there is a simultaneous significant influence between lecturers' teaching competence and learning facilities on course understanding in accounting study program. Thus, it is hoped that this research can contribute to institutions where universities should provide more training to each lecturer to upgrade their competence.

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