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The Impact of Teaching Style and Course Structure on Intermediate Accounting Students Understanding

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ABSTRACT
Many students face great difficulties in completing *Intermediate Accounting* courses well. One of the factors that is considered influential is the teaching style. Another factor that can affect students' understanding in studying *Intermediate Accounting* is the learning structure (*course structure*). A good learning must include the correct and coherent choice of topics in order to present the *learner's point of view* and not only from the point of view of experts, in this case lecturers (*experts*). Based on the results of the research test, the following results can be obtained: 1) *Teaching Style* has a significant positive effect on students' understanding of the Intermediate Accounting Course; 2) Course *Structure* has a significant positive effect on Student Understanding in the Intermediate Financial Accounting Course. The implication of this study is that the application of the theory of interpersonal behavior is answered. The results show that this theory can be a valuable tool for understanding and improving interpersonal relationships, and for identifying strategies for solving problems. Furthermore, the practical implications show that the existence of the right teaching style and a course structure that is structured and based on the principle of interrelation between materials can increase student learning motivation because students feel that they can follow the learning flow better. With a clear structure, students tend to understand the concept thoroughly and uninterruptedly

Keywords:
Teaching Style, Course Structure, Student Understanding, Intermediate Accounting

INTRODUCTION

Accounting understanding is a person's ability to know and understand accounting. This level of accounting understanding can be measured from the value of courses that include introductory accounting, Intermediate Accounting, advanced financial accounting value, auditing, and accounting theory (Matapere & Nugroho, 2020). Furthermore, Gustina & Jumrianti (2022) said that many students face great difficulties in completing *Intermediate Accounting* courses properly.

A good *interpersonal* relationship between lecturers and students will build a supportive, reflective, and communicative learning environment. This *interpersonal* behavior relationship is very important because in the end it can create a quality learning process. Lecturers can interact with each other in creating a learning process that is directed towards teaching objectives and continuously evaluate the success of their learning strategies. One of the factors that is considered influential is the lecturer's *teaching style* towards students in learning and teaching activities in the classroom (Irwanto, 2015). Learning and teaching activities in the classroom are carried out through a two-way method (*discourse*). However, what often happens is that this method is not carried out by students who tend to use one direction and the lecturer becomes the focus (*teacher-centered*) in the classroom. This can minimize the development ability of the students themselves (Xiao and Dyson, 1999). Another factor that can affect students' understanding in studying *Intermediate Accounting* is the learning structure (*course structure*). Ramsden (2003) said that a good learning must include the correct and coherent choice of topics in order to present the learner's point

of *view* and not only from the point of view of experts, in this case lecturers (*experts*). To realize the success of the teaching and learning process, many factors can be determined. Makmun (2007), stated that there are at least three elements that must exist in the teaching and learning process, namely (1) students (students) with all their characteristics to develop themselves as optimally as possible through learning activities, (2) teachers (lecturers/teachers) who always try to create the right situation for learning so that the learning experience process can occur, and (3) goals, which are something that is expected after learning activities. Based on the description above, this research question can be formulated to find out how much influence 1) *lecturer's* teaching *style* on students' understanding of the *Intermediate Accounting* course and 2) *course structure* on students' understanding of *the Intermediate Accounting course.*

1. Interpersonal Behavior Theory

The theory of interpersonal behavior was first proposed by Carl Rogers in the 1950s, and has since been developed and expanded by other researchers. This theory is based on the idea that individuals have an innate need for positive self-esteem, and that this need drives their behavior in social interactions. According to the theory, individuals have a need for positive self-esteem, and they strive to maintain a positive self-concept by seeking positive feedback and avoiding negative feedback from others.

2. Teaching Style Dosen (*Teaching Style*)

In the discussion of teaching styles, *the teacher-centered approach* does not encourage interaction between lecturers and students in the classroom, and almost uses small group supplementary teaching, student presentations, or group work exercises (Vatanasakdakul and Aoun, 2010).

3. Course *Structure*

Ramsden (2003) said that a good *course structure*/learning must include the correct and coherent choice of topics in order to show the *learner's point of view* and not only from the point of view of experts, in this case lecturers (*experts*).

METHOD

The design of this study is explanatory research, which aims to test the relationship between the hypothesized variables. Primary data in this study was obtained through the distribution of questionnaires that had been prepared related to the variables to be researched to be filled in by the respondents. The questionnaire was distributed to students with target respondents according to what had been set. The scale used to measure each statement item in the questionnaire uses a *Likert* scale that each has a score of 1-5, as shown in table 1.

Table 1. Research instrument answer score

Statement	Score
Strongly disagree	1
Disagree	2
Neutral	3
Agree	4
Strongly Agree	5

Broadly speaking, the content of the questionnaire in this study is as shown in table 2 as follows

Table 2. Development of Research Instruments

No.	Variable	Indicator	Measurement	Number of Statement Points in the Questionnaire
1.	X1: *lecturer's teaching style* on students' understanding of *the Intermediate Accounting course* measured with an instrument developed by Hughes and Avi Tsur (2009)	There is interaction between lecturers and students in creating a learning process that is directed to teaching objectives	Likert scale	3
		The formation of a supportive, reflective, and communicative learning environment	Likert scale	2
		Lecturers continuously evaluate the success of their learning strategies.	Likert scale	2
2.	X2 : Course structure on students' understanding of *the Intermediate Accounting* course The variable of the lecture structure is measured by an instrument developed by Hughes (2009)	Precise and coherent topics that are able to display the *learner*' s point of view	Likert scale	2
		A clear logical structure that can be enriched and formed is more relevant to the inclusion of current real topics, issues, cases or problems	Likert scale	2
		Combining what they learned before into a coherent and meaningful whole	Likert scale	2
		Commitment between lecturers and students in the form of learning plans/programs	Likert scale	2
3	Students' understanding of *the Intermediate Accounting course*	Conceptual Understanding	Evaluation I	Value Interval
		Technical Understanding	Evaluation II	

The data source for this study was obtained through administrative data from the Academic Subdivision of the Faculty of Economics, State University of Malang. The population in this study is active S1 Accounting students of the State University of Malang class of 2022 who are taking intermediate accounting courses and have graduated from the introductory accounting course. The total sample based on the purposive sampling technique was obtained by 75 students. The validity test was measured using Pearson's product-moment correlation technique at a significance level of 0.05 (5%). The variable reliability test is said to be reliable if it gives a Cronbach Alpha value > 0.60 (Effendi & Tukiran, 2014). Before the analysis, descriptive statistical testing is carried out to determine the dispersion of the data. The normality test is a test to evaluate the distribution of data in a set of data or variables, whether the residual variable or the dependent variable has a normal distribution or not (Ghozali, 2018). The normality test can be done with a graph and by looking at the *quantity of One Sample Kolmogrov Smirnov*. The data is declared to be normally distributed if the significance number (GIS) > 0.05. Furthermore, the classical assumption test is carried out with a multicoloniality test that can be observed using

tolerance values and *Variance Inflation Factor* (VIF) and tolerance values. The heteroscedasticity test can be observed with a plot graph (*scatterplot*) where there will be a randomly formed distribution of points. The point does not form a specific pattern, and the direction of its spread is above or below the number 0 on the Y axis. Multiple linear regression analysis is used to analyze the relationship or influence between dependent variables and independent variables with the formulation Y = α + β1X1 + β2X2 + ε

Where:

Y = Student Understanding
X1 = *Teaching style*
X2 = Lecture Structure
a = Konstanta
β1 β2 = Coeficin Slope Regression
ε = Term of Error

The hypothesis test in this study uses a 1-tailed t test. This test was carried out with the criteria that if the significance value (Sig) <0.05, the hypothesis was accepted and if the significance value (Sig) > 0.05, the hypothesis was rejected. Furthermore, the F test was carried out to test whether the independent variables together had a significant effect on the Y variable. *The* error tolerance in this study was 5% (α = 0.05). The determination coefficient is used to measure the ability of an independent variable to provide all the information needed to predict the variation of the dependent variable

RESULTS AND DISCUSSION

Result

The reliability test with a Cronbach Alpha value of > 0.60 and the validity test were measured using Pearson's product-moment correlation technique with a significance level of 0.05 (5%). If r counts > r table, it means that the data can be said to be valid (Ghozali, 2018) indicating that the data is valid and reliable.

Table 3. Coefficient Correlations

Model			VARX2	VAR_X1
1	Correlations	VARX2	1.000	.381
		VAR_X1	.381	1.000
	Covariances	VARX2	.037	.009
		VAR_X1	.009	.013

Based on the results of descriptive statistical testing on the number of samples n= 75, it shows that the most frequently appearing values (modes) in the data of Variable X1 are 4, X2 is 5 and Variable Y is 5. The standard deviation that shows the highest dispersion in the X2 variable is 221.73.

Table 4. Descriptive Statistical Test Results Table

		VAR X1 Teaching Style	VAR X2 Course Structure	VAR Y Understanding
N	Valid	75	75	75
	Missing	0	0	0
Mode		4.00a	5.00	5.00
Std. Deviation		196.88	221.73	135.14
Skewness		-.822	-.071	-.924
Kurtosis		-1.141	-1.972	-.295
Minimum		3.00	4.00	1.00

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Based on the classical assumption test, the results of the X1, X2 and Y variables were normally distributed with the One-Sample Kolmogorov-Smirnov Test showing Asymp. Sig. (2-tailed) of 0.200 above 0.05. In this study, it is shown that the VIF value is 1.107 so it is below 10 and the Tolerance value shows above 0.010, which is 0.855. Based on the SPSS test, the data did not have multicollinearity problems. Based on the scatter plot test, it shows that there is no specific pattern that is formed, the data is spread between the values above and below the zero value. Furthermore, the distribution of the pattern is not wavy, widening or narrowing. Based on the scatterplot test, it shows that the data does not contain the heterocedacity problem.

Based on the results of the regression test, it shows that the influence of independent variables on dependent variables can be shown in the following table:

Table 5. Regression Test Results

Model	Unstandardized Coefficients		Standardized Coefficients			95,0% Confidence Interval for B		Correlations			Collinearity Statistics	
	B	Std. Error	Beta	t	Sig.	Lower Bound	Upper Bound	Zero-order	Partial	Part	Tolerance	VIF
1 (Constant)	42.237	8.201		5.150	.000	25.889	58.585					
VAR_X1	1.435	.115	.885	12.424	.000	1.665	1.205	.706	.826	.818	.855	1.170
VARX2	1.279	.193	.471	6.611	.000	.893	1.664	.134	.615	.435	.855	1.170

a. Dependent Variable: VARY

The following is the equation of multiple linear regression obtained from the regression analysis that has been performed: Y = 42.237+ 1.435 X1+ 0.1279X2+ Ɛ

Hypothesis Test Results

The results of the F test were then analyzed using the F test as a test technique to see how the variables of Teaching Style (X1) and course structure (X2) had a statistically significant impact on students' understanding (Y) in the Intermediate Accounting Course. The following findings of the test results are presented in the Table:

Table 6. F Test Result

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	9292.736	2	4646.368	79.238	.000[b]
	Residual	4221.930	72	58.638		
	Total	13514.667	74			

a. Dependent Variable: VARY
b. Predictors: (Constant), VARX2, VARX1

Determination Coefficient Test Results

If you look at the analysis table above, the value of the determination coefficient (R2) of 0.688 and the Adjusted R Square of 0.679 shows that the understanding of accounting students in the Intermediate Accounting lecture is influenced by the teaching style and course structure of 67.9%. This shows that these two variables contribute around 67.9% of the impact on students' understanding in taking the Intermediate Accounting course, while 31.2% is caused by various other factors that are not used in this study.

Table 7. Determination Coefficient Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.829a	.688	.679	7.65754	.688	79.238	2	72	.000	2.433

Discussion

1. The Influence of *Teaching Style* on Student Understanding in Intermediate Financial Accounting Courses

Based on the test results, it was shown that the influence of the Teaching *Style* variable on Student Understanding in the Intermediate Financial Accounting Course was significantly positive. With a p-value of < 0.05 and t calculated as 12.24. This shows the influence of lecturers' teaching style on the understanding of important financial accounting in higher education, especially in the field of accounting. Financial accounting, which involves recording and reporting a company's financial transactions, requires a proper teaching approach so that students can understand complex concepts well. These findings are in line with research conducted by Mali, D., & Lim, H. (2021); Moè, A., Consiglio, P., & Katz, I. (2022); Zhao,et. Al. (2020) and Bobe, B. J., & Cooper, B. J. (2020) relate to classroom teaching styles. A variety of teaching styles, such as traditional lectures, problem-based learning (PBL), and collaborative approaches, can influence how students learn and apply the principles of financial accounting. Based on the findings of the study, the results answer the Interpersonal Behavior Theory which is based on the idea that individuals have an innate need for positive self-esteem, and that this need drives their behavior in social interactions. Individuals have a need for positive self-esteem, and they strive to maintain a positive self-concept by seeking positive feedback and avoiding negative feedback from others. The lecturer's teaching style plays a significant role in shaping students' understanding of financial accounting. A more interactive, problem-based, and engaging teaching style that involves active discussions, has been proven to increase students' understanding of more complex financial accounting concepts. On the other hand, teaching styles that only rely on traditional lectures have limitations in helping students to apply theory in real-world contexts.

The influence of teaching style on accounting understanding has become a topic that has been widely discussed in educational research. Teaching style refers to the approach that lecturers use to deliver material. This can include various methods such as lectures, discussions, problem-based learning and collaborative learning. This teaching style can influence how students understand accounting concepts that require critical thinking, accuracy, and understanding of technical concepts.

2. The Influence of Course *Structure* on Student Understanding in Intermediate Financial Accounting Courses

The influence of Course *Structure* on students' understanding of the Intermediate Financial Accounting Course in this study showed a significant positive value with a t-value of 12.424 and a p-value < 0.05. The results of this study are in line with research conducted by Sebele-Mpofu, F. Y. (2024); Bostwick, et. al., (2023); Tiwari, D. (2020); and Van Merriënboer, J. J. G., & Kirschner, P. A. (2017). The course structure has a significant influence on students' understanding in learning the material. Systematic arrangement of the components of the course, such as the order of topics, teaching methods, and evaluations, can help students understand concepts more deeply. Research shows that a clear structure in the course increases student engagement and allows them to map out the relationships between different concepts. This is in accordance with the application of the theory of interpersonal behavior that to understand and improve interpersonal relationships, and to identify strategies for resolving conflicts are influenced by what the human being has done (*habit*), by his behavioral intentions, and by *facilitating conditions*). Course structure plays an

important role in shaping the understanding of learners (Tiwari, D., 2020). The use of structured texts and understanding of the curriculum can increase the effectiveness of learning. As stated in the research,. "The structure of academic texts tends to be more formal and follows stricter rules," which shows that this approach is very effective in the context of Education.

CONCLUSION

In this section, the author presents brief conclusions from the results of research with suggestions for advanced researchers or general readers. A conclusion may review the main points of the paper, do not replicate the abstract as the conclusion.

Not only does the author write down the major flaws and limitations of the study, which can reduce the validity of the writing, thus raising questions from the readers (whether, or in what way), the limits in his studies may have affected the results and conclusions. Limitations require critical judgment and interpretation of their impact. The author should provide the answer to the question: is this a problem with error, method, validity, and or otherwise?

Writing an academic article is a challenging but very fulfilling endeavor. Hopefully, the guidelines presented here will enable you to write your first academic article with relative ease. Students, however, often underestimate the time required to produce a “polished” first effort. You cannot write a proper research article in a weekend or even a week. It is, therefore, extremely important to allow yourself enough time –at least three to four weeks—to work on the successive draft.

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