

Analysis of Accounting and Management Students' Knowledge Regarding Cost Accounting in Jabodetabek

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ARTICLE INFORMATION	ABSTRACT
<p>Received: 15 November 2024 Revised: 10 December 2024 Accepted: 31 December 2024 <i>Keywords: Accounting and Management Students, Students Knowledge, Cost Accounting, Jabodetabek, Management.</i></p>	<p>The aim of the study is to examine the influence of attitude toward behavior, subjective norms, and behavioral intention on actual behaviour. The research population comprises students enrolled in accounting and management programs at Jabodetabek, with a specific emphasis on cost accounting. The sample had 128 individuals, that includes of accounting and management students from private institutions in Jabodetabek. The data was collected from January to February 2024 over a period of two months, utilizing a questionnaire and employing multiple regression analysis as the approach. The research pertains to a cohort of students enrolled in the accounting and management study program within the Jabodetabek region, who possess a familiarity with technology, particularly in relation to the advancement of cost accounting courses. The study's findings demonstrate that attitudes toward behavior positively influence accounting and management students' understanding of cost accounting in Jabodetabek regarding actual behavior, while subjective norms also positively impact their knowledge of cost accounting in relation to actual behavior. The intention to act has not influenced actual behavior. This research may indicate that cost accounting is a mandatory course for students pursuing accounting and management careers.</p>

INTRODUCTION

Widiastuti et al. (2023) discuss that learning cost accounting can use self-regulatory learning because learning is between theory and calculation; apart from that, the role of students in deepening calculation formulas must also be studied. This is evidenced by previous research by Tupamahu et al. (2023) regarding students' understanding of cost accounting and management accounting in Manado, and the results show that students still do not understand the two courses in depth. Manira Effendy (2024) also discussed the abilities of accounting students related to Artificial Intelligence (AI). The results show that students' abilities have increased due to the increasingly rapid development of AI. Rehman et al. (2023) in Pakistan discussed the development of accounting and management so that human abilities are also increasingly easy to find knowledge, especially in the employee sector. Kharousi et al. (2023) also explained that accounting students determine their profession after graduation, so the role during lectures becomes important, especially if students choose a career that aligns with their major. Nuryati Lukita (2023) explained the understanding of accounting students, the results of which are that intelligence and intellectual roles influence accounting understanding and students' gender.

This study aims to provide quantitative evidence regarding accounting management students' knowledge of cost accounting courses. Also, it provides an analysis of student development regarding the basics of cost accounting courses because accounting and management students both study cost accounting. The research's contribution is providing a sample of students in the Jabodetabek area in the accounting and management study program because students in the Jabodetabek area are already familiar with technology, especially regarding the development of cost accounting courses. This research can reference that cost accounting is a compulsory course taken by accounting and management students so that it can be measured based on the theory of planned behavior (TPB).

LITERATURE REVIEW

Theory of Planned Behaviour

Developed by Icek Ajzen, the Theory of Planned Behavior (TPB) is a powerful tool that helps us understand the behavior and intentions of accounting and management students. This theory, based on the influence of attitudes, subjective norms, and perceived behavioral control, plays a pivotal role in shaping intentions and behavior in accounting education. This is related to the problem of student ethics, namely that students often consider academic dishonesty as a way to achieve better grades with less effort despite their awareness of the negative consequences, such as punishment and learning disruptions (Sallaberry et al., 2023).

A positive attitude towards ethical behavior can increase students' commitment to integrity, which influences how they behave in the future (Wafiroh & Wuryaningsih, 2024). Wuryaningsih and Dzulhasni (2022) state that strong peers significantly impact students' intentions to participate in behavior such as whistleblowing. Perceptions of social expectations can help or hinder students from implementing moral practices in academic and professional life (Cruz, 2023). Perceived behavioral control is critical to whistleblower intent, primarily through external channels. However, this does not significantly affect the intention to commit fraud. Students' beliefs that they can overcome ethical problems can influence their career choices and commitment to accounting. In contrast, research shows that external variables, such as labor market conditions and study duration, can significantly influence student motivation. This suggests a broader context than the TPB alone.

Attitude Toward Behaviour

Students' attitudes toward learning accounting and management are fundamental. If students think this knowledge is useful, they are more likely to learn and apply it in the workplace. A positive attitude greatly influences students' desire to study accounting. For example, students who see accounting as a stable and profitable job are likelier to enroll in an accounting program (Darmawan & Wirama, 2023) (Cruz, 2023).

Research explains that improving students' views of the accounting profession can lead to more students enrolling in accounting programs. Subjective norms, or perceived social pressure to behave in a certain way, have varying effects. According to several studies, this standard does not affect students' desire

to choose accounting as a major (Putri, 2023). However, the influence of peers and family expectations cannot be underestimated, as they can still indirectly influence students' decisions. Hypothesis 1 is:

H1: Attitudes toward behavior positively affect accounting and management students' knowledge of cost accounting in Jabodetabek on actual behavior.

Subjective Norms

Social influences like peer, teacher, or family expectations include subjective norms. Students may be more motivated to learn if the student's environment, such as friends and teachers, supports and values learning accounting and management (Putri, 2023).

Teachers, family, and advisors are very important in helping high school students choose accounting. Studies show that parental influence is the greatest, followed by teacher and advisor support, which helps students become more productive (Hatane, 2022). Students' enthusiasm for pursuing professional degrees, such as becoming a CPA, is influenced by subjective norms. Social expectations are important in career decisions (Wardani & Januarti, 2016).

Hypothesis 2 is:

H2: Subjective norms positively affect accounting and management students' knowledge of cost accounting in Jabodetabek on actual behavior.

Behavioral Intention

The above attitudes and subjective norms influence students' desire to study accounting and management simultaneously. Actual behavior is usually much more important than this intention. A study showed that almost half of accounting students strongly desire to pursue professional qualifications such as ACCA and CIMA. They also said that two things that influence this desire are the role of educators in encouraging students and demographics (Saat et al., 2018). According to the study, financial literacy has been shown to influence students' behavioural intentions and financial management behavior directly; this shows that, although financial attitudes influence management behavior, they do not significantly affect behavioral intentions (Fitri et al., 2023).

Performance expectancy, effort expectancy, and social influence students' behavioral intentions to use accounting applications. Studies on the use of accounting applications show that incorporating technology into accounting education can increase students' engagement and application of knowledge. Conversely, perceived challenges and lack of interest can hinder students' behavioral intentions to apply accounting knowledge in the real world, which may be obstacles for some students (Nasir et al., 2023).

Hypothesis 3 is:

H3: The intention to act positively affects accounting and management students' knowledge of cost accounting in Jabodetabek based on actual behavior.

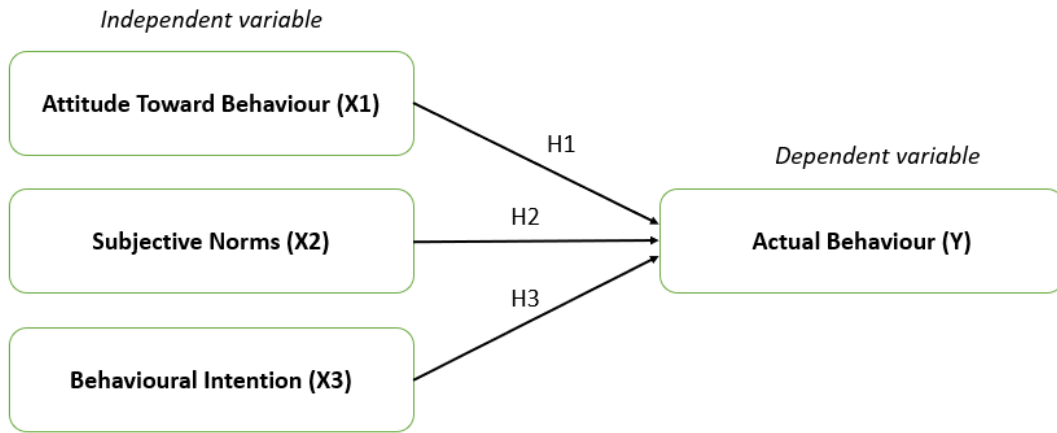
Actual Behaviour

Ultimately, strong intentions will influence actual behavior, namely how students apply knowledge through case study exercises, internships, or even real-life work. Accounting and financial knowledge improve students' financial behavior and management (Yatiningsih et al., 2024) and make better financial decisions, which are very important for future professional roles. The presence of unethical behavior among accounting students is a significant problem. This behavior is often associated with the "love of money" and Machiavellian nature, which can lead to financial mistakes (Dewi & Dewi, 2018).

Gender differences also play a role, with male students being more likely to engage in risky behavior than female students. Studies show that many accounting students admit to cheating, and there is no significant difference in the level of cheating compared to other business majors (Morris & Kilian, 2007). Individual attitudes, perceived norms, and situational pressures are some of the sources of academic dishonesty, indicating the need for better moral education (Mustikarini et al., 2017). Conversely, some

argue that prioritizing shareholder value in accounting education may diminish moral considerations, leading future professionals to behave unethically (Ferguson et al., 2011).

Figure 1. Frameworks



Source: Primary data, 2024

Figure 1 explains the framework of this research with one dependent variable and two independent variables.

RESEARCH METHODS

The study relies on primary data, specifically a survey questionnaire. The research population comprises students enrolled in the Jabodetabek region. We chose the Jabodetabek region sample due to (1) the substantial student population and (2) the presence of accounting and management students specializing in cost accounting. The sample comprised 128 individuals, including accounting and management students from private institutions in Jabodetabek. The data were obtained from January to February 2024 for a duration of two months utilizing a questionnaire. The questionnaire was disseminated to the pupils. The analytical method employed measurements derived from purposive sampling. The study model employs multiple regression analysis.

RESULT AND DISCUSSION

Table 1 explains the research sample: men (45 people) and women (83 people). This number explains the number of samples that women are more than men, so the results of this study focus on women.

Table 1. Sample

Gender	Total
Men	45
Woman	83
Final	128

Source: Primary data, 2024

Table 2 explains the age of the research sample, namely <17 years (3 people), 18-25 years (84 people), 26-35 years (29 people), and >35 years (12 people). The dominant age is 18-25 years, and there are as many as 84 people, so the average age of students who filled out the questionnaire was in the same range.

Table 2. Age

Information	Total
<17 years old	3
18-25 years old	84
26-35 years old	29
>35 years old	12
Final	128

Source: Primary data, 2024

Table 3 explains the students, namely accounting and management. The number of accountants is more significant, as many as 76 people, and management is as many as 52. Suppose a percentage is made, accounting (59.37%) and management (40.63%).

Table 3. Major

Major	Total
Accounting	76
Management	52

Source: Primary data, 2024

Table 4 explains the semesters of study; the largest number of respondents were in semesters 3-4, with 55 people and in semesters 5-6, with 47 people.

Table 4. Semester

Semester	Total
1-2	13
3-4	55
5-6	47
7-8	8
>8	5
Final	128

Source: Primary data, 2024

Table 5 explains the location of the respondents. Most respondents came from Jakarta (57 people) and Tangerang (32 people), so the study's results were 44.53% (Jakarta) and 25% (Tangerang). The overall respondent population was 69.53% for Jakarta and Tangerang; the lowest was Depok (4.68%).

Table 5. Location

Location	Total
Jakarta	57
Depok	6
Tangerang	32
Bekasi	11
Bogor	22
Final	128

Source: Primary data, 2024

Table 6 discusses descriptive statistics with the highest mean value of X3 (4.941406) and the lowest Y of 4.310547. The maximum value is 5, while the lowest score is 3.

Table 6. Descriptive Statistics

Var.	Mean	Std. Dev.	Min	Max
X1	4.779297	.3516288	4	5
X2	4.849609	.3047198	4	5
X3	4.941406	.1894989	4	5
Y	4.310547	.6697529	3	5

Source: Primary data, 2024

Table 7 explains the study's results, namely the highest coefficient value of 1.140792 (X1). The results of hypothesis 1 are worth 0.000, hypothesis 1 is accepted, H2 is worth 0.023, hypothesis 2 is accepted, and H3 is worth 0.843. Namely, the hypothesis is accepted. These results provide similarities with previous studies, namely Fitri et al. (2023), Darmawan & Wirama (2023), and Cruz (2023). These results explain that accounting and management students already understand the definition of cost accounting and the use of cost accounting, and students in the Jabodetabek area understand that cost accounting courses are important, especially in developing the world of work after graduation.

Table 7. Result

Var.	Coef	Std.Err	P>t	Sig.	Result
X1	1.140792	.1384229	0.000	(+)	Effect
X2	.3688627	.1605264	0.023	(+)	Effect
X3	.0506884	.2555915	0.843	(+)	No Effect
_cons	-3.180949	1.721387	0.067		

Prob > F = 0.0000, R-squared = 0.3584

Source: Primary data, 2024

Table 8 explains the vif value <10 , which is 1.02. This result proves that this study is free from multicollinearity.

Table 8. VIF

Mean VIF	1.02
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Source: Primary data, 2024

CONCLUSIONS

The results of this study prove that accounting and management students' knowledge of cost accounting in Jabodetabek is quite good. The study's results prove that attitudes toward behavior positively affect accounting and management students' knowledge of cost accounting in Jabodetabek toward actual behavior. Subjective norms positively affect accounting and management students' knowledge of cost accounting in Jabodetabek toward actual behavior. Meanwhile, what has no effect is the intention to act on actual behavior.

This provides a general explanation that accounting and management students already understand the importance of cost accounting in the scope of the Faculty of Economics and Business (FEB). Students are expected to obtain good basic skills regarding cost accounting as additional knowledge when they graduate. In general, accounting and management students in the Jabodetabek area are sufficient to learn about cost accounting. The research limitation of this study is that it uses a limited sample of 128 people. The research location can be expanded to Jabodetabek and throughout Indonesia, and the variables selected are only limited to the theory of planned behavior (TPB). Suggestions for further research are that the sample can be increased to more than 128 people, the research location can be expanded, for example, per province or throughout Indonesia, and the variables can use behavioral theories.

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