

Comprehensive Examination to Enhance Student Competence in Accounting

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e-ISSN: 2987-811X

MARAS: Jurnal Penelitian Multidisiplin

<https://ejournal.lumbungpare.org/index.php/maras>

Vol. 2 No. 2 Juni 2024

Page: 1019-1026

Article History:

Received: 19-06-2024

Accepted: 25-06-2024

Abstrak : The study aimed to evaluate the effectiveness of comprehensive examinations in enhancing the skills of accounting students at Universitas Atma Jaya Makassar (UAJM), focusing on their understanding and application of basic accounting principles. Despite their importance, comprehensive exams often cause significant stress for students, and there is evidence that many students have difficulty applying concepts theory into practice. This study aims to identify specific areas of confusion and suggest improvements in testing processes and teaching methods. A qualitative research design was used, with participation from 33 students, faculty, parents, employers, and alumni. Data were collected through in-depth testing, interviews, and observations. Thematic analysis is used to analyze data and identify common themes and patterns. Research shows that while comprehensive exams play an important role in ensuring a thorough understanding of accounting principles, students face challenges with stress-related knowledge and apply the concepts in practice. Students and faculty emphasized the need for more real-world examples, interactive learning activities, and continuous assessment. Employers and alumni confirm the effectiveness of the exams but also emphasize the need for more hands-on learning sessions. To improve the effectiveness of comprehensive exams and accounting education at UAJM, the study recommends incorporating real-world examples, case studies, learning activities interactive exercises in the program. Ongoing assessment and feedback should be provided throughout the semester. Additionally, exam stress management strategies should be implemented to improve students' academic performance and health.

Kata Kunci : Accounting Framework; Comprehensive Examination; Accounting Education; Student Understanding

INTRODUCTION

Comprehensive examinations are essential to accounting education at University Atma Jaya Makassar (UAJM). These examinations serve as a final assessment, assessing students' understanding of fundamental accounting principles and their ability to apply these concepts in real-world situations. Given the rigorous nature of the accounting profession, it is essential to ensure that students have a thorough understanding of the accounting framework, including the accounting equation, accounting criteria, measurement bases, and qualitative characteristics.

This study examines the views of students, lecturers, parents, users (employers), and alumni on the effectiveness of comprehensive examinations in improving students' skills. The accounting framework provides the structural basis for financial reporting, which is critical to the financial health of any business (FASB, 1980)(Dörnyei & Henry, 2022).

It includes the accounting equation ($\text{assets} = \text{liabilities} + \text{equity}$), recognition criteria (guidance on when and how to recognize financial events in financial statements), measurement bases (methods for quantifying items in financial statements, including historical cost and fair value), and qualitative characteristics (attributes such as relevance, fair presentation, comparability, and understandability that enhance the usefulness of financial information). Mastery of these elements is essential for students to accurately record, report, and interpret financial information. Despite the importance of these exams, there are persistent concerns about their effectiveness in truly preparing students for the complexities of the accounting profession. Many students often struggle with these basic concepts, which can hinder their ability to effectively apply these principles in real-world situations (Fauré et al., 2010)(FASB, 1984).

These challenges can be due to a variety of factors, including teaching methods, the complexity of concepts, and the high-stakes nature of comprehensive exams. This study aims to explore these issues in depth by examining the experiences and opinions of key stakeholders involved in the accounting education process at UAJM. Students' perspectives are especially important because they are the main beneficiaries of the educational process. Understanding their experiences, challenges, and suggestions can provide valuable insight into the impact of comprehensive exams on their learning and preparation. Likewise, professors play an important role in the design and administration of these exams, and their opinions on the effectiveness of these assessments can highlight areas for improvement. in teaching methods and curriculum design (Kiezo donal; Weygand Jerry ;Warfield Terry, 2020)(Hirshleifer & Teoh, 2009).

Parents who constantly worry about their children's academic performance and career prospects also have a valuable perspective on the stress and pressure that come with comprehensive exams. Their insights can help understand the broader impact of these exams on students' well-being and motivation. Employers (users) who hire UAJM graduates provide an outside perspective on how prepared students are for the professional world, and their feedback can guide adjustments to programs to match more in line with industry needs. Finally, alumni who have taken these comprehensive exams and moved on to their professional careers can give a retrospective assessment of how these assessments prepared them for the role of They are in the field of accounting. Their experience can bridge the gap between academic preparation and

professional application, providing a comprehensive view of the effectiveness of the assessment process.

This study aims to synthesize the perspectives of these diverse groups to draw comprehensive conclusions on the effectiveness of comprehensive exams in enhancing the skills of accounting students at UAJM. By identifying the strengths and weaknesses of the current approach, the study aims to suggest improvements that could help students better grasp basic concepts, reduce exam-related stress, and finally ultimately improve their performance to ensure they are well-prepared for their professional careers. This comprehensive approach is intended to contribute to ongoing efforts to improve accounting education and better prepare students for the demands of the profession.

RESEARCH METHODS

Research Design

This study employs a qualitative research design to explore the perspectives of different stakeholders on the effectiveness of comprehensive examinations in enhancing student competence in accounting at UAJM. The research involves semi-structured interviews and focus group discussions.

Participants

The study includes respondents from five key groups:

1. Students: Current students undergoing comprehensive examinations.
2. Lecturers: Faculty members involved in teaching and assessing the students.
3. Parents: Parents of the students, providing insights into their perceptions of the examination process and its impact on their children.
4. Users: Employers who hire UAJM graduates, offering perspectives on the preparedness and competence of alumni.
5. Alumni: Graduates of the accounting program, reflecting on their experiences with comprehensive exams and their relevance to their careers.

Data Collection Methods

Data were collected through semi-structured interviews and focus group discussions. Each group provided unique insights into the comprehensive examination process, its challenges, and its effectiveness.

Data Analysis Techniques

Thematic analysis was used to identify common themes and patterns in the data. This involved coding the interview transcripts and focus group discussion notes, categorizing the data into themes, and interpreting the findings to conclude the effectiveness of comprehensive examinations.

RESULTS AND DISCUSSION

Table 1. Comment Responden

Respondent ID	Group	Comment/Opinion
1	Student	The comprehensive exams are challenging but necessary for understanding core concepts.

Respondent ID	Group	Comment/Opinion
2	Student	I feel the exams put a lot of pressure on us, which sometimes affects my performance.
3	Student	Interactive sessions and more practical examples would help in better understanding.
4	Lecturer	These exams are essential in assessing the depth of students' knowledge and application.
5	Lecturer	Continuous assessments throughout the semester could better prepare students.
6	Lecturer	Including more case studies in the curriculum would be beneficial.
7	Parent	I see my child stressed, but I believe it's important for their professional growth.
8	Parent	The exams seem very rigorous, maybe too much for some students.
9	Parent	I hope the exams truly reflect what the students have learned.
10	User	Graduates from UAJM are well-prepared, thanks to the comprehensive exams.
11	User	I believe these exams test the practical knowledge necessary for the job market.
12	User	The students demonstrate a solid understanding of accounting principles.
13	Alumni	The comprehensive exams were tough but prepared me well for my career.
14	Alumni	Looking back, I think more practical examples would have helped.
15	Alumni	The exams made me confident in my accounting skills.
16	Student	Sometimes the exam content feels too disconnected from real-world applications.
17	Student	More group study sessions would be helpful for exam preparation.
18	Student	The stress of comprehensive exams is overwhelming, but I see their importance.
19	Lecturer	We need to balance rigor with support to help students succeed.
20	Lecturer	Integrating technology into our teaching can improve learning outcomes.

Respondent ID	Group	Comment/Opinion
21	Lecturer	I think continuous feedback is crucial for student development.
22	Parent	The exams must test what students will need in their careers.
23	Parent	I trust the university is preparing my child well for the future.
24	Parent	The stress levels during exams are a concern for us as parents.
25	User	UAJM graduates are very knowledgeable and ready for professional challenges.
26	User	The comprehensive exams ensure that students are job-ready upon graduation.
27	User	We find that graduates from UAJM adapt quickly to our work environment.
28	Alumni	The exams were a true test of my knowledge and helped in my professional growth.
29	Alumni	I feel more practice-oriented sessions could improve exam effectiveness.
30	Alumni	The comprehensive exams gave me a solid foundation in accounting.
31	Student	The feedback from these exams helps me identify my weak areas and improve.

This table summarizes the diverse perspectives and experiences of different stakeholders involved in the accounting education process at UAJM.

Student Perspectives Students are generally aware of the importance of comprehensive exams in reinforcing knowledge. However, there are many outstanding challenges such as stress and anxiety related to exams. They also emphasized the need for more practical examples and practical applications in the curriculum. One student said, that comprehensive exams are difficult but they make us review everything we have learned. However, more case studies would help us understand how to apply these concepts. **Teachers' views** Teachers emphasized the role of comprehensive exams in ensuring that students have a solid understanding of fundamental accounting principles. They recognized the need for continuous improvement in teaching methods. One teacher noted: We see comprehensive exams as a way to test student's ability to synthesize knowledge. But we also need to incorporate more real-world examples and interactive sessions into our teaching. **Parents' views** Parents were generally supportive of comprehensive exams, seeing them as essential to ensuring their children's skills. However, they expressed concern about the stress these exams cause students. I think exams are necessary but the pressure can be too great, one parent said. **Universities** should provide more support to help students manage stress. **Employer Perspectives** Employers value comprehensive exams because they ensure that graduates are well-prepared for the job market. One employer said UAJM graduates are often well-prepared. Comprehensive exams ensure they have a thorough understanding of

accounting principles, which is vital to our business. Alumni Perspectives Alumni shared positive sentiments about their experiences with comprehensive exams, noting that these assessments prepared them well for their careers. One former student said: "The comprehensive exams were difficult, but they helped me prepare well for my job. " They forced me to understand and apply concepts deeply.

The findings from this study reveal a broad spectrum of opinions and experiences regarding the comprehensive examinations at Universitas Atma Jaya Makassar (UAJM). These perspectives, sourced from students, lecturers, parents, employers, and alumni, offer valuable insights into the strengths and areas for improvement in the accounting education program.

Interpretation of the Findings

Many students recognize the importance of comprehensive exams to ensure a thorough understanding of basic accounting principles. They realize that these exams are difficult but necessary to master the concepts. However, they are also concerned about the stress and pressure associated with these high-stakes assessments. This stress can negatively impact performance, suggesting the need for strategies to reduce anxiety while maintaining test rigor. Teachers support the value of comprehensive exams as a measure of student ability and preparation for career challenges. They emphasize the need for continuous assessment and the incorporation of real-life examples and case studies to enhance learning. These approaches can help bridge the gap between theoretical knowledge and practical application, making the learning process more relevant and engaging for students.

Parents express mixed feelings about comprehensive testing. While they understand the importance of rigorous assessment for their child's career development, they also worry about the stress and pressure these exams cause. This highlights the need for a balanced approach to supporting students' mental health while also preparing them for the demands of the accounting profession. Employers generally speak positively of UAJM graduates, noting that they are well-prepared and have a deep understanding of accounting principles. This response highlights the effectiveness of comprehensive exams in preparing students for the job market. However, employers also argue that greater emphasis on practical skills and real-world applications could further improve graduates' preparation for career challenges. alumni reflect on their experiences with comprehensive exams, noting the preparation these assessments provided for their careers. They appreciated the rigorous testing of their knowledge but thought more practice-oriented study sessions could enhance exam effectiveness. These comments indicate that although the assessments are favorable, there is still room to improve their practical relevance. Comparison with Existing Literature The findings of this study are consistent with the existing literature on the benefits and challenges of comprehensive examinations. Research by Biggs and Tang (2011) supports the idea that comprehensive exams promote deep learning and knowledge retention.

However, similar to Zeidner's (1998) findings, this study also highlights the stress and anxiety associated with high-stakes testing. The emphasis on real-life examples and case studies in teaching, as suggested by Freeman and Spence (2008), resonated with faculty and students in this study. The importance of continuous assessment and feedback, emphasized by Nicol and Macfarlane-Dick (2006), is also supported by feedback from teachers and students.

Implications for accounting education The findings from this study suggest several implications for improving accounting education at UAJM.

First, there is a need to improve teaching techniques that incorporate real-life examples, case studies, and interactive learning activities. These methods can help students better understand and apply accounting principles, thereby making the learning process more engaging and effective.

Second, the importance of continuous assessment and feedback cannot be overstated.

Regular quizzes, exercises, and feedback sessions can help identify and address misconceptions quickly, reduce the stress associated with comprehensive exams, and improve overall academic performance.

Third, integrating technology into the learning process can provide additional support for students. Online learning platforms and online resources can provide practice exercises, interactive tutorials, and instant feedback, helping students consolidate their knowledge and prepare for exams more effectively.

Finally, integrating ethical considerations and practical applications into the curriculum can better prepare students for the career challenges they will face. This approach ensures that students not only master technical skills but also understand the broader implications of the work they do in the accounting profession.

CONCLUSION

1. Importance of Comprehensive Exams: Universitas Atma Jaya Makassar (UAJM) Comprehensive Exams play an important role in enhancing students' accounting skills by ensuring a thorough understanding of basic accounting principles.
2. Areas for improvement: Although the exams are effective, there is potential for improvement by incorporating more real-life examples, interactive learning activities, and assessments continuously to help students better understand and apply accounting concepts.
3. Managing Exam Stress: Managing stress related to comprehensive exams through adequate support and guidance can significantly improve the academic performance and overall health of students.
4. Continuous Improvement: By continuously improving its testing processes and teaching methods, UAJM can better prepare its students to meet the changing needs of the accounting profession.

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