

Accounting Anxiety in Accounting Education: A Case Study on Accounting Undergraduate Students in Universitas Negeri Medan

Choms Gary Ganda Tua Sibarani¹, Andri Zainal¹ and Ulfa Nurhayani¹

¹*Faculty of Economics, Universitas Negeri Medan, Medan -Indonesia*

Keywords: Accounting Anxiety, Accounting Students, Factors Analysis

Abstract: Extant studies highlight that accounting anxiety is as an individual fear or fear of accounting in terms of understanding accounting concepts, applying economic events by completing the accounting cycle, preparing final accounts, interpreting, analyzing, and communicating financial information useful for decision-making purposes. this study to ascertain whether there is a difference between accounting and non accounting educational students Unimed accounting and what factors influence it. Seen from the independent sample t test found that T test table is 2,0024 and the sig value is 0,30 <0,05 which means that there are differences in accounting anxiety. then there are 4 factors that affect accounting anxiety that is cognitive anxiety, anxiety, confidence, and doubt seen from result of factor analysis test. The population in this study are students of Accounting Education and Non-Education Accounting Student, Faculty of Economics Unimed of batch 2015 that were engaged in academic year of 2017/2018. The sampling procedure used a Purposive Random Sampling. The sample in this study consisted of 60 samples taken summed up from 30 samples representing each department as respondent.

1 INTRODUCTION

Accounting in general has been widely known as a discipline that studies measurement, reporting or assurance providers regarding financial information that will help managers, investors, tax authorities and other decision makers in policy making. who can provide financial and non-financial effects in companies, organizations and government institutions. Mastery of the competencies in question makes accountants as one of the professions that have bright career prospects in the professional world. So that helped make the accounting department as one of the most popular study programs by the majority of high school (SMA) graduates. This can also be seen from the graph of specialization of study programs at Universitas Negeri Medan (UNIMED) which places the Accounting and Accounting Education study programs in the top 10 (ten) study programs of favorite choice of high school graduates in the last five years.

However, mastering the competencies related to accounting at the tertiary level has its own

challenges and obstacles that must be a serious concern for policy makers in increasing the added value of graduates. Zakiah (2013) specifically criticizes that accounting education that has been taught at high ranking tends to be impressed as a mechanism-oriented knowledge in general, which is inversely proportional to the practices actually faced in the world of work later. Identical conditions are also found in the teaching and learning process in classrooms where relative students perceive accounting knowledge as a difficult science with mastery and memorizing demands for accounting accounting techniques that make student accounting competencies less optimal (Franco and Roach , 2017; Duman et al., 2015; Buckhaults and Fisher, 2011; Malgwi, 2004).

The need to find the best and practical formulation to make accounting as a fun discipline both in theory and practice is a central implication in this study. The complexity of accounting science coupled with the dynamics of racing against time in learning process materials related to accounting without realizing it makes PBM static and procedural for students and lecturers. Analysis of accounting anxiety to these two objects (students

and lecturers) becomes important and comprehensive to be studied in depth so that it can make a significant contribution to improving the output of alumni who have added value, especially in facing the demands of the workforce. In addition, in a more general and sustainable context, by identifying and analyzing anxiety accounting educators can also provide input for relevant policy making to improve pedagogical and professional competence of accounting lecturers and accounting education, especially in the UNIMED environment. Reviewed from an epistemological point of view; The structure and method of this research refers to the Processing Efficiency Theory which is the basis for thinking in associative and comparative testing between accounting anxiety and academic performance in accounting students and educators in the UNIMED environment.

Implementation of standard lectures / PBM at UNIMED based on the Indonesian National Qualifications Framework (KKNI) which is directed to improve student competence through six ways called 6 (six) tasks, namely: routine assignments, textbook reviews, academic journal reviews (critical journal report), idea engineering, mini research and project since the 2016/2017 academic year also brought important issues in this study, This is due to relatively different preparations in the pre and post implementation of learning process under KKNI standards what is meant is particularly good among UNIMED's lecturers and accounting students so that it also influences the accounting anxiety profile in the two study objects in question. However, as far as the proposer team's knowledge is concerned, there have been no relevant studies in analyzing the effectiveness of the standard implementation of IQF-based lectures on accounting anxiety among students and accounting lecturers.

This study focuses on the analysis of accounting anxiety (Accounting Anxiety) and the application of the KKNI-based lecture standard on UNIMED accounting education students based on an empirical study of the Perspective of the Processing Efficiency Theory aimed at:

(1) explore factors relevant to accounting anxiety among students in accounting education study programs;

(2) reviewing accounting anxiety profiles among students in accounting study programs and accounting education;

(3) analyze differences in accounting anxiety among students in accounting study programs and accounting education; and

Accounting Anxiety: Definition and Impact on Academic Performance of Students and Accounting Educators

Prior studies have highlighted the role of anxiety as one of the main obstacles in achieving individual academic performance (see Franco and Roach, 2017; Duman et al., 2015; Buckhaults and Fisher, 2011; Malgwi, 2004 and; Ameen et al., 2002). Although there is not yet one standard definition of accounting anxiety - given that the majority of empirical literature and studies are dominated by research in the field of computer anxiety - but does not deny the fact that users (accounting), especially at the level of higher education also experience anxiety conditions that are identical with conditions on computer anxiety and similar anxiety in other fields of science such as mathematics, chemistry, and language (Malgwi, 2004). When the intended accounting user is a student and educator / lecturer experiencing anxiety in learning process, it will have a negative impact on their academic performance related to the field of accounting science.

Epistemologically, this phenomenon is specifically reflected in processing efficiency theory by Eysenck and Calvo (2002). Processing efficiency theory articulates anxiety as a concern that comes from two interrelated forms of anxiety: emotional state anxiety and innate anxiety (anxiety trait) which has implications for decreased motivation in completing a job and aversive behavior. According to Eysenck and Calvo (2002), decreasing motivation in completing tasks that are sometimes followed by unpleasant behavior activities will ultimately have a direct impact on the decline in individual performance which confirms a significant correlation between anxiety and performance.

In this study, the definition of accounting anxiety that is relevant to the theory of processing efficiency refers to the terminology developed by Malgwi (2004). The terminology in question defines accounting anxiety as fear and / or concern of individuals involved in accounting science in terms of understanding accounting concepts, completing the accounting cycle, interpreting, analyzing, and communicating financial information that is useful for decision-making purposes. In addition, Malgwi (2004) argues that accounting anxiety also includes conditions of fear and / or concern in the use of applicable accounting software, taking part in public accountant certification (CPA) and other accounting concentration certifications that describe anxiety. accounting for professional accountants. Concern about failure to achieve the ideal level of professional competence caused by failure and negligence in achieving these professional certifications is one form of accounting anxiety experienced by educating accountants.

Based on the premise that has been described in the previous paragraph, this research underlines accounting anxiety and its role in academic performance / performance which is viewed from the perspective of students (Franco and Roach, 2017; Duman et al., 2015; Malgwi, 2004) and accounting educators (Ameen et al., 2002). Through an integrative study of accounting anxiety from two perspectives: students and educators can provide comprehensive and complementary studies in reducing the negative impact of accounting anxiety in real terms. Thus, with a decrease in accounting anxiety, especially in PBM, it will provide a significant stimulus to academic achievement on both sides.

Accounting Anxiety and Performance of PBM Pre and Post Implementation of Standards for Lectures based on IQF at UNIMED

Quoted from the official UNIMED page (<https://www.unimed.ac.id/2016/09/13/unimed-susun-standar-perkuliahan-kurikulum-kkni/>) the implementation of the KKNI-based lecture standards has begun since the odd semester lecture process for new students in the 2016/2017 academic year. The special character of this KKNI-based lecture standard involves aspects of knowledge, skills and attitudes. As stated by the UNIMED Chancellor, Prof. Dr. Syawal Gultom, M.Pd., through the implementation of lecture standards based on the KKNI, student competence will be fostered through six ways called 6 (six) tasks, namely; routine assignment, critical book report, critical journal report, idea engineering, mini research and project.

The legal basis in the drafting of the lecture plan designed refers to Permenristekdikti Number 44 of 2015. In article 12 it is stated that the semester lecture plan is established and developed by lecturers independently or jointly in the expertise group of a field of science and / or technology in the study program. The design of the lecture standard for this KKNI curriculum will be the reference for all lecturers in designing, implementing and evaluating the lecture process carried out in the class. This is intended to accelerate advanced campus performance which must have lecture standards with special autonomy to the lecturers to arrange according to the characteristics of their respective studies. If there are already standards for planning, implementing, and evaluating, the lecturer can only develop it to be carried out in lectures. These six tasks become a new pattern in the lecture process that will be applied by lecturers in the odd semester of the 2016/2017 academic year. The UNIMED Chancellor reaffirmed that there is no single subject that is not appropriate when applied to these six tasks. Logical and practical justification of

the application of the six tasks basically because all subjects must have a source / literature, in the form of books, journals and related research results.

Furthermore, the implementation of the standards of lectures based on IQF provides a special challenge for students and educators in the UNIMED environment. In particular, this demand has relatively had an impact on the increase in significant academic anxiety compared to the previous application of lecture standards that were conventionally focused on students (student learning center / SCL). However, there is no scientific study that can provide empirical evidence of this hypothesis. Thus, the initiative to investigate the effect of accounting anxiety on the implementation of the IQF-based lecture standards for each student and accounting education at UNIMED will provide meaningful PBM evaluations to improve the implementation of the IQF-based lecture standards on an ongoing basis in the intended scientific field.

2 METHODOLOGY

2.1 Research Method

This study uses research methods using a quantitative approach and the type of research is explanative which is comparative, this method is used to explain differences and factors that influence the variables contained in the study (Sugiyono, 2007).

Factor analysis is an analysis that aims to find the main factors that most influence the dependent variable from a series of tests conducted on a series of independent variables as a factor. Especially for Factor Analysis, the following assumptions must be met:

1. Correlation between Independent variables. The correlation or correlation between independent variables must be strong enough, for example above 0.5.
2. Partial Correlation. The magnitude of the partial correlation, the correlation between the two variables by considering the other variables, must be small. In SPSS detection of partial correlations is given through the Anti-Image Correlation option.
3. Testing all correlation matrix (correlation between variables), measured by the Bartlett Test of Sphericity or Measure Sampling Adequacy (MSA). This test requires a significant correlation between at least a few variables.
4. In some cases, the assumption of normality of the variables or factors that occur should be fulfilled.

2.2 Population and Samples

The population and sample in this study were Accounting Education students and Non-Accounting Education students, Unimed Faculty of Economics for the 2015 academic year 2017/2018 in the even semester. The reason researchers conducted research in the 2015 class because according to the 2015 scholarship students had taken accounting courses as a whole so the researchers wanted to know the level of anxiety about the accounting subject. The sampling method is done by using Purposive Random sampling. The sample in this study 60 samples taken from 30 samples representing each department as respondents to be given a questionnaire (questionnaire).

3 RESEARCH METHOD

Descriptive Statistics from Questionnaire

Table 1: Questionnaire

No	Indicators	Accounting Education Students of 2015	Accounting Students of 2015
1	Learning accounting provides an interesting challenge	4,2333	4,1667
2	Learning accounting can improve my competence as a student and prospective worker in the future	4,1333	3,9000
3	I don't like learning accounting because the lessons are not fun and difficult for me	3,7667	3,7333
4	I feel the difficulty in understanding the accounting system is working / functioning	3,9667	3,7667
5	I think learning to understand accounting can make me a productive individual	3,6333	3,6333
6	I feel uncertain about my ability to present, analyze, translate financial reporting.	3,9000	3,6000
7	I am very excited to present, analyze and translate accounting reports	3,4000	3,2000
8	I'm sure I'm not sure that I will be able to study the accounting system	3,8000	3,6667
9	I am confident with myself, that I can study and study accounting I will get accounting expertise	4,0000	3,8667
10	I think everyone will be able to activate the application of	3,9000	3,8000

	accounting information systems if they have motivation and practice what they have learned.		
11	Learning accounting will give new skills, the more you practice the better the results.	4,4000	4,1000
12	I began to worry about using accounting software. I would become dependent on the software and lose my analytical skills.	3,7667	3,4333
13	I am sure that the more I practice with accounting software, the more I will get used to using it as I do now using software	3,6000	3,3667
14	In my opinion, I will be able to complete my competence with the demands of the accounting profession / accounting education profession.	3,6333	3,4000
15	I am worried that if I apply the wrong accounting principles, I will be able to cause the resulting financial statements to be wrong	3,4667	3,2667
16	I am hesitant to use accounting software for fear of making a mistake and I cannot correct the error	3,1000	3,2333
17	People who can understand transactions - adjusting journal accounting transactions in completing an accounting cycle are smart people	3,4333	3,4667
18	If I get a chance I will study and practice the use of accounting software.	3,4667	3,7333

Difference in Accounting Anxiety Test

Data Normality Test

The purpose of the data normality test is to determine the distribution of data in the accounting anxiety variable that will be used in this study.

- If the significance value is <0.05 , the data is not normally distributed
- If the significance value is > 0.05 , the data is normally distributed

Table 2: Data Normality Test
Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Akuntansi	,160	30	,048	,937	30	,078
P.Akuntansi	,088	30	,200 [*]	,978	30	,766

*. This is a lower bound of the true significance.

a. Lilliefors Significance Correction

From the results of the table above seen from Shapiro-wilk significance value > 0.05, it can be said that the data is normally distributed.

Homogeneity Test

To test the homogeneity of the data is used to determine whether variant 2 is the same or different population.

Table 3: Homogeneity Test

Test of Homogeneity of Variances

Kecemasan

Levene Statistic	df1	df2	Sig.
3,127	1	58	,082

If the significance value > 0.05, the data used is homogeneous. After the data is normally distributed and homogeneous then conducted an Independent Sample T Test to see the differences in accounting anxiety of accounting education students with accounting non-education.

Independent Sample T-Test

In this study the aim is to compare two sample groups, each of which is different so that there are indications to direct researchers to use statistical test methods, namely Independent Sample T-Test (Ghozali, 2009).

Table 4: Independent Sample T-Test

	Levene's Test for Equality of Variances		t-test for Equality of Means						
	F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
								Lower	Upper
Kecemasan Akuntansi Equal variances assumed	3,127	,082	-2,227	58	,030	-2,83333	1,27236	-5,38023	-2,28644
Kecemasan Akuntansi Equal variances not assumed			-2,227	50,912	,030	-2,83333	1,27236	-5,38780	-2,27887

Basic Decision Making in T Test

- H0 is accepted and H1 is rejected if the value of t-counts < t-table or if the value of sig > 0.50
- H0 is rejected and H1 is accepted if the value of t-counts > t-table or if the value of sig < 0.50

Based on the results of the analysis found that there are differences in accounting anxiety between students of Accounting Education with Non-Education Accounting, seen from the 2-tailed sig value in the Independent Sample T Test of 0.030 which means <0.05.

After finding the difference, the researcher continued the research to examine the factors that influence the accounting anxiety, namely by using the factor analysis test below.

Factor Analysis

Table 5: Factor Analysis

Correlation Matrix ^a										
	P2	P3	P4	P5	P6	P8	P9	P15	P17	
Correlation	P2	1,000	,417	,290	,470	,059	,006	,159	-,044	-,338
	P3	,417	1,000	,311	,268	,112	,303	,057	,071	-,196
	P4	,290	,311	1,000	,549	,392	,153	,134	,171	-,113
	P5	,470	,268	,549	1,000	,305	,144	,057	,278	,050
	P6	,059	,112	,392	,305	1,000	,159	,215	-,045	-,005
	P8	,006	,303	,153	,144	,159	1,000	,150	,058	,150
	P9	,159	,057	,134	,057	,215	,150	1,000	-,124	-,156
	P15	-,044	,071	,171	,278	-,045	,058	-,124	1,000	,321
	P17	-,338	-,196	-,113	,050	-,005	,150	-,156	,321	1,000
Sig. (1-tailed)	P2	,000	,012	,000	,000	,300	,482	,112	,369	,004
	P3	,000	,008	,000	,000	,001	,121	,153	,096	,195
	P4	,012	,008	,000	,000	,009	,136	,334	,016	,353
	P5	,000	,013	,000	,000	,009	,136	,334	,016	,353
	P6	,300	,197	,001	,009	,112	,049	,368	,485	,126
	P8	,482	,009	,121	,136	,112	,127	,329	,173	,117
	P9	,112	,333	,153	,334	,049	,127	,329	,173	,117
	P15	,369	,296	,096	,016	,368	,329	,173	,117	,117
	P17	,004	,067	,195	,353	,485	,126	,117	,006	,006

a. Determinant = ,164

Correlation matrix is considered to be interrelated when the determinant is close to 0. The determinant results are close to 0. The calculation results show a value of 0.164. This value is close to 0, with the correlation matrix between the interrelated variables.

We tested the assumption of factor analysis one by one before the factor analysis test is carried out.

Table 6: KMO and Bartlett's Test

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		,612
Bartlett's Test of Sphericity	Approx. Chi-Square	99,638
	df	36
	Sig.	,000

Correlations between independent variables, in factor analysis, must be > 0.5 with significance <0.05. The significance of the research is 0,000. From the results above obtained KMO value of 0.612 which means greater than 0.5. Meanwhile, the significance generated from Bartlett's Test of Sphericity is 0,000. With the results above, it can be said that the variables and samples used allow for further analysis.

Table 7: Correlations between independent variables

		Anti-image Matrices									
		P2	P3	P4	P5	P6	P8	P9	P15	P17	
Anti-image Covariance	P2	,565	-.194	,020	-.244	,086	,082	-.095	,079	,175	
	P3	-.194	,689	-.089	,007	-.003	-.251	,068	-.066	,104	
	P4	,020	-.089	,597	-.213	-.184	-.020	-.038	-.081	,106	
	P5	-.244	,007	-.213	,497	-.115	-.031	,044	-.143	-.115	
	P6	,086	-.003	-.184	-.115	,767	-.047	-.143	,128	-.026	
	P8	,082	-.251	-.020	-.031	-.047	,814	-.140	,033	-.150	
	P9	-.095	,068	-.038	,044	-.143	-.140	,884	,048	,079	
	P15	,079	-.066	-.081	-.143	,128	,033	,048	,779	-.206	
	P17	,175	,104	,106	-.115	-.026	-.150	,079	-.206	,708	
	Anti-image Correlation	P2	,582 ^a	-.312	,034	-.460	,131	,120	-.135	,119	,277
P3		-.312	,654 ^a	-.139	,012	-.005	-.335	,087	-.090	,149	
P4		,034	-.139	,712 ^a	-.390	-.272	-.029	-.052	-.119	,163	
P5		-.460	,012	-.390	,818 ^a	-.187	-.049	,066	-.229	-.193	
P6		,131	-.005	-.272	-.187	,842 ^a	-.059	-.174	,165	-.036	
P8		,120	-.335	-.029	-.049	-.059	,510 ^a	-.165	,042	-.197	
P9		-.135	,087	-.052	,066	-.174	-.165	,804 ^a	,057	,100	
P15		,119	-.090	-.119	-.229	,165	,042	,057	,545 ^a	-.277	
P17		,277	,149	,163	-.193	-.036	-.197	,100	-.277	,523 ^a	

a. Measures of Sampling Adequacy(MSA)

Furthermore, to see the partial correlation can be observed Anti-Image Matrices table. The value considered is MSA (Measure of Sampling Adequacy). MSA values range from 0 to 1, with the following conditions: (Santoso, 2006: 20)

1. MSA = 1, variables can be predicted without errors by other variables.
2. MSA > 0.5, the variables can still be predicted and can be analyzed further.
3. MSA < 0.5, variables cannot be predicted and cannot be analyzed further, or excluded from other variables.

Based on the results of the MSA above, all independent variables can be further analyzed because each value is > 0.5.

Factors Grouping

Table 8: Factors Grouping

Communalities		
	Initial	Extraction
P2	1,000	,719
P3	1,000	,736
P4	1,000	,668
P5	1,000	,754
P6	1,000	,714
P8	1,000	,856
P9	1,000	,527
P15	1,000	,647
P17	1,000	,714

Extraction Method: Principal Component Analysis.

This research effort is to determine whether independent variables can be grouped into one or several factors. The purpose of the variable explanation by the factor is how much that will later be able to explain the variable. For this reason, you should see the Communalities table. The result is a factor capable of explaining the variable because the average explanation is above 50% then the fixed factor will be determined.

Possible Factors Formed

In order to determine how many factors that might be formed can be seen in the Total Variance Explained table.

Table 9: Total Variance Explained

		Total Variance Explained								
		Initial Eigenvalues			Extraction Sums of Squared Loadings			Rotation Sums of Squared Loadings		
Component	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %	
1	2,518	27,976	27,976	2,518	27,976	27,976	2,103	23,363	23,363	
2	1,581	17,563	45,540	1,581	17,563	45,540	1,624	18,047	41,410	
3	1,202	13,351	58,891	1,202	13,351	58,891	1,318	14,648	56,058	
4	1,034	11,484	70,375	1,034	11,484	70,375	1,289	14,317	70,375	
5	,792	8,801	79,176							
6	,623	6,922	86,098							
7	,515	5,723	91,821							
8	,437	4,851	96,672							
9	,300	3,328	100,000							

Extraction Method: Principal Component Analysis.

Components range from 1 to 9 representing the number of independent variables. Pay attention to the Initial Eigenvalues column which we determine the value of SPSS 1. The variance can be explained by factor 1 is $2,518 / 9 \times 100\% = 27,976$. Factor 2 is $1,581 / 9 \times 100\% = 17,563$. factor 3 is $1,202 / 9 \times 100\% = 13,351\%$. While factor 4 is $1,034 / 9 \times 100\% = 11,484$. And, the total of the four factors will be able to explain the variables of $27,976\% + 17,563\% + 13,351\% + 11,484\% = 70,375\%$. Thus, because the value of Eigenvalues is set to 1, the total values to be taken are those > 1 namely components 1, 2, 3, and 4.

Factors Loading

After we know that the maximum factor that can be formed is 4, then we determine each independent variable will be in factors 1, 2, 3 or 4. How to determine it is to look at the Component Matrix table as follows:

Table 11: Factors Loading

Component Matrix^a

	Component			
	1	2	3	4
P5	,763	,284	-.205	-.221
P4	,756	,143	,020	-.275
P2	,655	-.363	-.394	,048
P3	,633	-.098	-.185	,540
P17	-.223	,796	,170	,030
P15	,162	,724	-.312	-.018
P9	,303	-.318	,576	-.042
P6	,500	,078	,540	-.408
P8	,344	,271	,468	,668

Extraction Method: Principal Component Analysis.

a. 4 components extracted.

Table 12 :Rotated Component

Rotated Component Matrix^a

	Component			
	1	2	3	4
P5	,860	-,028	,036	,105
P4	,759	-,074	,282	,084
P17	,039	,831	-,122	,083
P2	,504	-,655	-,081	,170
P15	,484	,496	-,400	,082
P6	,423	,125	,720	-,035
P9	-,018	-,185	,683	,162
P8	,003	,236	,240	,862
P3	,343	-,384	-,118	,676

Extraction Method: Principal Component Analysis.
Rotation Method: Varimax with Kaiser Normalization.

a. Rotation converged in 11 iterations.

In determining input variables to certain factors follows the magnitude of the correlation between variables with factors, namely to the large correlation. Seen in the Rotated Component Matrix table, thus the member factors and variables are:

Factor 1:

- a. I feel the difficulty in understanding the accounting system is working / functioning.
- b. I think learning to understand accounting can make me a productive individual

Factor 2:

- a. I am worried that if I apply the wrong accounting principles, I will be able to cause the resulting financial statements to be wrong.
- b. Learning accounting can improve my competence as a student and prospective worker in the future.
- c. People who can understand transactions - adjusting journal accounting transactions in completing an accounting cycle are smart people.

Factor 3:

- a. I feel uncertain about my ability to present, analyze, translate financial reporting.
- b. I am confident with myself, that I can study and study accounting I will get accounting expertise.

Factor 4:

- a. I don't like learning accounting because the lessons are not fun and difficult for me.
- b. I'm sure I'm not sure that I will be able to study the accounting system.

Table 13 : Component Transformation Matrix

Component Transformation Matrix

Component	1	2	3	4
1	,815	-,305	,287	,400
2	,353	,892	-,248	,138
3	-,290	,325	,875	,212
4	-,355	-,079	-,302	,881

Extraction Method: Principal Component Analysis.
Rotation Method: Varimax with Kaiser Normalization.

As the final step of determining factors, you can see the following Component Transformation Matrix table: Factors 1, 2, 3 and 4 have a correlation of > 0.5 which means that they are quite strong. Thus it can be said to be appropriate to summarize the 9 independent variables.

It has been obtained that there are 4 factors formed, namely Factor 1, Factor 2, Factor 3 and Factor 4.

Factor 1 contains variables in the form of cognitive anxiety. Observing from a cognitive perspective, it is appropriate to recognize that anxiety can have an adverse or negative effect on student learning and performance. Students have varying degrees of anxiety because they are different when asked to use them, for example computers to perform tasks (Burket et al. 2001).

Factor 2 contains the anxiety variable. The creation of anxiety consists of various problems and mostly depends on the subject matter. Emphasis is placed on accounting educators to embrace the use of technology to make accounting and technology more comparable. For example, previous research on computer anxiety was associated with various types of learning styles (Bozionelos 1997). Therefore, in order to improve student performance, various types of training or private tutoring are needed to reduce computer anxiety (Broome and Havelka 2002).

Factor 3 contains variables that are self-confidence. Confidence is the ability of individuals to understand and believe in all their potential so that they can be used in the face of adaptation to their environment.

Factor 4 contains a doubtful / doubtful variable which in the Big Indonesian Dictionary (KBBI) means that in a state of uncertainty (in making decisions, making choices) or in doubt.

4 CONCLUSIONS

Based on the results of the analysis it can be concluded that there are significant differences in accounting anxiety among students of education and Non Accounting Education Medan State University.

It was seen in the independent sample T test that it was found that the T test table was 2.0024 and the sig value was 0,30 <from 05.05.

Then the result is that there is a significant difference in accounting anxiety among students in Accounting Education and Non Accounting Education at UNIMED. There are 4 factors that affect accounting anxiety:

1. Cognitive Anxiety
2. Anxiety
3. Self Confidence
4. Doubt

Future studies are suggested to explore more deeply and add other variables, for example: previous experience, GPA, gender, and so on. And also researchers who use qualitative are advised to dig deeper about the substance of research material related to accounting anxiety itself.

ACKNOWLEDGEMENT

The researcher would like to thank the Accounting Education students and Non-Accounting Education students, Unimed Faculty of Economics who supports the study.

REFERENCES

- Ameen, E. C., Guffey, D. M., & Jackson, C. (2002). Evidence of teaching anxiety among accounting educators. *Journal of Education for Business*, 78(1), 16-22.
- Buckhaults, J., & Fisher, D. (2011). Trends in accounting education: Decreasing accounting anxiety and promoting new methods. *Journal of Education for Business*, 86(1), 31-35.
- Duman, H., Apak, İ., Yücenurşen, M., & Peker, A. A. (2015). Determining the anxieties of accounting education students: A sample of Aksaray University. *Procedia-Social and Behavioral Sciences*, 174, 1834-1840.
- Eysenck, M. W., & Calvo, M. G. (2002). Anxiety and performance: The processing efficiency theory. *Cognition & Emotion*, 6(6), 409-434.
- Franco, A., & Roach, S. S. (2017). Factors That Determine Accounting Anxiety Among Users of English as a Second Language Within an International MBA Program. *International Journal of Learning, Teaching and Educational Research*, 16(1).
- Malgwi, C. A. (2004). Determinants of accounting anxiety in business students. *Journal of College Teaching and Learning*, 1(2), 81-94.
- Zakiah, F. (2013). Pengaruh Kecerdasan Intelektual, Kecerdasan Emosional dan Kecerdasan Spiritual terhadap Pemahaman Akuntansi. Diunduh dari: repository.unej.ac.id
- Sugiyono (2007). *Metode Penelitian Kuantitatif, Kualitatif dan R&D*. Bandung: Afabeta.
- Broome, T., D.Havelka. (2002). Determinants of Computer Anxiety in Business Students. *The Review of Business Information System*, Vol. 6, Number 2.
- Ghozali, Imam. (2009). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 21 Update PLS Regresi*. Semarang: Badan Penerbit Universitas Diponegoro.
- Bozionelos, N. (1997) *Psychology of Computer Use: XLV. Cognitive Spontaneity as a Correlate of Computer Anxiety and Attitudes toward computer Use*.