ANALYSIS OF ACCOUNTING LITERACY LEVEL A CASE STUDY OF ACCOUNTING STUDENTS IN BENGKALIS

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ABSTRACT

Accounting students still face difficulties in practicing accurate recording of financial transactions, including journal entries, posting to the general ledger, and preparing financial statements, which contributes to low levels of accounting literacy. This study aims to analyze the simultaneous influence of transaction recording practices, understanding of recording objectives, and recording routines on the accounting literacy of students (a study on Accounting students in Bengkalis). This research employs a quantitative method with an associative approach. The sample consisted of 201 respondents selected using purposive sampling. Data were collected through a Likert-scale questionnaire and analyzed using multiple linear regression with SPSS version 25.The results indicate that transaction recording practices, understanding of recording objectives, and recording routines have a positive and significant effect on students' accounting literacy. This implies that the better the implementation of transaction recording and students' understanding of its purpose, the higher the level of accounting literacy achieved.

Keywords: Transaction Recording, Understanding of Recording Objectives, Recording Routine, Accounting Literacy.