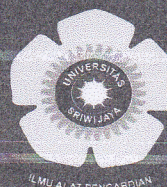B1.6

ABSTRACT & GUIDE BOOK

The 13th Malaysia-Indonesia International Conference on Economics, Management and Accounting (MIICEMA) 2012

"ASIA EMERGING ECONOMY TOWARD GLOBAL ECONOMIC INTEGRATION"

Organized by

Faculty of Economics
Sriwijaya University
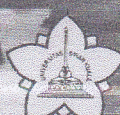
Palembang, October 18-20, 2012

Co Organizer:

UKM   IPB   UNSYIAH   UNPAD   UNIB   UMS

UNJ   UPI YAI   UNILA   ST

TABLE OF CONTENTS

MIICEMA UnSri-172	THE PRODUCTION FACTORS PATTERN IN INCREASING PALEMBANG TRADITIONAL FOOD MANAGERS INCOME IN PALEMBANG	Esya Alhadi, Yusleli Herawati, Nirwan Rasyid	Politeknik Negeri Sriwijaya	Indonesia
MIICEMA UnSri-193	Economic Instability and Financial Crises in a Capitalist Financial System: Empirical Evidence from the UK	Dr Ashfaq Ahmad Khan, Mr. Waqar Ahmad	University of New England, Armidale, NSW 2351	Australia
MIICEMA UnSri-202	FOOD SECURITY AND POVERTY IN RURAL OF SOUTH SUMATERA, INDONESIA	Faharuddin, Prof. Dr. Ir. Andy Mulyana, M.Sc.	Sriwijaya University	Indonesia

THURSDAY, 18th OCTOBER 2012
TIME: 15.00-16.40

	Room 5			
	Accounting			
MIICEMA UnSri-67	EARNINGS MANAGEMENT PRACTICES ON COMPANIES IN THE SHARIAH INDEX (The comparative studies between STDAM and LTDAM in Indonesian stock exchange during 2004-2010 period)	Noer Sasongko, Happy Purbasari	Muhammadiyah University of Surakarta	Indonesia
MIICEMA UnSri-70	THE UTILIZATION OF INFORMATION TECHNOLOGY, THE USER SATISFATION OF ACCOUNTING INFORMATION SYSTEM AND TASK COMPLEXITY: Study in Banking Industry at Bengkulu city	sriwidharmanely, darman usman; hery aprizal	Universitas Bengkulu	Indonesia
MIICEMA UnSri-77	BASIC MATH AND LANGUAGES SKILL UPON ACCOUNTING STUDENTS ACADEMIC ACHIEVEMENT IN UNIVERSITY BENGKULU	Lisa Martiah Nila Puspita, Muhammad Firmansyah	Bengkulu University	Indonesia
MIICEMA UnSri-78	Corporate Governance Quality, Performance and Firm Value : Evidence from Selected Corporate Governance Perception Index.	Triyono	Universitas Muhammadiyah Surakarta	Indonesia
MIICEMA UnSri-87	THE INFLUENCE OF CORPORATE SOCIAL RESPONSIBILITY TO FIRM VALUE WITH PROFITABILITY AND LEVERAGE AS A MODERATING VARIABLE	Febi Susanti, Fenny Marietza; Rini Indriani	Bengkulu University	Indonesia

THE EFFECT OF BASIC MATH AND LANGUAGE SKILLS ON ACCOUNTING STUDENTS ACADEMIC ACHIEVEMENT

by

Lisa Martiah Nila Puspita, SE., M.Si. Ak [1)]
Muhammad Firmansyah SE.[2)]

ABSTRACT

This study aims to describe the influence of basic math and language skills of accounting students academic achievement at the University of Bengkulu. The problems examined in this study is whether the basic math and language skill spossessed by students that affect academic achievement. The study population were reguler students of S1 in Accounting at the University of Bengkulu. The sample amounted to 73 people using the technique of convenience sampling. There are 3 variables that were examined in this study, namely: (1) basic math skills, (2) basic languages skills, and (3) accounting students academic achievement. This study uses 2 data, They are: (1) primary data in the form of pre-test results of basic math and language skills, (2) secondary data in the form of the Grade Point Average (GPA) student. The results of this study indicate that the basic skills of mathematics have a significant influence on academic achievement. While the basic languages haven't significant effect on academic achievement.

Keywords: *Ability Basic Math, Basic Language Ability, and Student Academic Achievement.*

1.   Lecturer
2.   Undergraduate Student

INTRODUCTION

Many people argue that math skills are very important for accounting students to understand the system of accounting and financial statement analysis. Indication of the relationship is one of them is the finding of Pritchard, Potter, and Saccucci (2004) in Yunker and Krull (2009) which states that students majoring in accounting and finance showed a better ability than students majoring in marketing and management in terms of mathematical ability. In addition it is said also that academic success in accounting must be balanced with the level of math skills are also high to be able to understand the system of accounting and financial reporting.

A practitioner of accounting (accountant) tend to have basic math skills better than some other major economies such as the management and development studies. The results of previous studies in Indonesia, which supports the above statement one study conducted by Abdulah and Rosna (2004). Abdullah and Rosna (2004) and Ballard

and Johnson (2004) found no effect of basic mathematical skills possessed by the accounting student academic performance. Then based on research and Rosna Abdullah (2004), Julisnini (2006) conduct further research and found no influence of mathematical ability on student academic achievement. By testing the same variables, plus the variable basic proficiency, Mardiyanti (2007) obtained the same test results.

Accounting has symbols, terms, and words are sometimes only understood by those who know or have accounting controls, such as balance sheet, income statement, forecasting, debit-credit, journals, ledgers and others. Accounting also has rules, so that people can understand the language or communication in such accounting rules on the placement of the post in order of liquidity, revenue recognition rules, admission fees, transfer processes, accruals and others. Therefore, it is believed that the basic language skills will help students understand the content of accounting in reading and interpreting the questions. In the accounting course there are often problems are quite complex and lead to many interpretations. If the student is less precise, it will be fatal, because the matter in accounting usually interconnected with each other. In addition, also, an accountant in great need of language skills (communication) is good in order to convey the information correctly.

Furthermore, Cartharina (2004) explains that in intelligence there are two basic skills that serve as a parameter or the intellectual ability of a person's thinking ability. They are language basic skills and basic proficiency in mathematics.This research will test empirically the influence of basic mathematical skills of accounting students' academic achievement at the University of Bengkulu with basic math skills using instruments similar to those used by Yunker and Krull (2009). In addition, this study also tested the basic proficiency of students' academic kinerha as practiced by Mardiyanti (2007).

HYPOTHESIS AND HYPOTHESIS DEVELOPMENT FRAMEWORK

Attribution Theory

Attribution theory explains that the approach to the attribution of leadership starts with the position of the leaders as information processors (Ariansyah, 2010), in other words the leaders find information about why things happen and then try to form a leading explanation for the behavior of its leadership. In the course required to process information logically adequate analytical capabilities that can then be communicated to others with the language skills they have.

Communication becomes a management tool to unify the activities of the organization in which the target company can be reached (Ariansyah 2010). In one study, 74% of the sampled managers of corporate America, Britain and Japan say that the main obstacle to the greatest advantage is the company's collapse of the communication (Blake and Jane, 1968 in Ariansyah, 2010).

In accounting, especially the implementation of the audit, supervision is always in communication with subordinates about task instructions and the purpose of the tasks assigned to subordinates, providing advice that can assist subordinates in performing their duties (Ariansyah, 2010). In the absence of adequate communication between supervision and subordinates, then the auditor will have difficulty in carrying out the duties and handle the important tasks related to the implementation of tasks and the interpretation of information relating to audits carried out. The importance of communication within the organization supported the study Miles et al., (1996) in

Ariansyah (2010) who found that effective communication of the supervisor on the job can reduce role ambiguity and role conflict.

The concept of Academic Achievement

Academic achievement is a change of behavior in terms of skills, or abilities that can add up over time and is not caused by the growth process, but the learning situation. Embodiment form of the learning process may be either oral or written. Academic achievement is a term used to refer to an attainment level kerberhasilan about a goal, because an attempt has been made to learn the optimal one (Setiawan, 2006). To achieve good academic performance, many people argue the need for high intelligence as a potential provision that would facilitate the learning and ultimately produce an optimal performance (Kamaludin, 2005). In intelligence, there are two basic skills that serve as a parameter the ability to think or person's intellectual ability. Basic skills are basic skills and basic proficiency in mathematics. Therefore, hopefully someone who has basic math skills and good language will also have good academic achievement as well.

Factors Affecting Student Academic Achievement

According Sudiarto (1998) in Allen (2002) who studied the problem of learning outcomes (achievement) concluded that the factors that influence learning outcomes can be grouped by: institutions characteristic factors, family background factors, student characteristics, group characteristics and environmental factors.

Lestari (2002) said that students' academic performance is influenced by internal and external factors. Internal factors are classified into: physical factors (physiological), both congenital and acquired: physical and psychic maturity factor. External factors can be classified into:

1. Social factors (family environment, school, community, and groups),
2. Cultural factors, such as customs, science, technology, art.
3. Physical environmental factors, such as the home facility, learning facilities, climate.

These factors interact with each other directly or indirectly in learning achievement (Lestari, 2002).

Basic Mathematical Ability

In Big Indonesian Dictionary (1997), had an understanding of mathematics as the science of numbers, relationships among numbers and operational procedures used in solving the problem of numbers. Rusnaini (2004) defines as a collection of materials and logic math lesson familiar shape, composition, size, and concepts that relate to each other which is divided in the following areas are arithmetic, algebra, and analysis. Mathematics has other advantages as compared to verbal language. Numerical Mathematics developed a language which allows us to perform quantitative measurements. With verbal language, when we compare two different objects eg. elephants and ants, then we can only say elephants larger than the ants. There is no clear measure to describe how big the elephant, and how big ants. To overcome these problems, develop mathematical concepts of measurement. This statement is supported by the Department of Education (1984) in Mardiyanti (2007) which states that through the measurement, then we can know with certainty how large, length, width of the object that we measure.

Since ancient, mathematics is used as a tool to solve problems easily, quickly and efficiently based on logic. Although the actual, mathematical logic can not replace the ability to form a careful thought. According to the Julisnini (2006), many people are actually able not able to decipher the mind of chaos and even a different principle, this happens because of lack of education and training hard and tight in a matter of logic. It can be concluded that in studying mathematics basically depends on the reasoning and logical ways of thinking of the learner as an abstract mathematical object has, the artificial symbols, measurements of the object, and the things that require more reasoning. Basic mathematical ability is the ability to solve problems by analyzing by using logic and reasoning. Measurement is a comprehensive mathematical ability can be done by organizing test questions basic math skills

Based on these notions and the above theory, the researchers concluded that the meaning of mathematical ability is the ability of a person, in this case students, to describe the mind in accordance with the logic so that it can solve problems easily, quickly, and efficiently.

Basic Language Ability

Smarapradhipa (2005) gives two language understanding. The first notion of language as stated means of communication between members of the public in the form of a symbol of the sound produced by the tool man said. Second, language is a communication system that uses symbols vocal (speech sounds) that are arbitrary. Another case in Setiawan according to Owen (2006), describes the language definition language can be defined as a socially shared Those combinations of symbols and rule governed Those combinations of symbols (language can be defined as a socially acceptable code or conventional system to convey the concept through usefulness of the desired symbols and combinations of symbols that are governed by the provisions). Of the second opinion can be concluded that the language is a communication tool in the form of symbols are arranged systematically to convey something. Language is closely related to humans. Humans can think well and even in the abstract because of his fluency. Thanks to the human language can think continually, regularly and systematically.

Language basically has three functions: the function of the symbolic, emotive and affective. In scientific communication, the functions that need to be cultivated simboliklah stand out, among others through the use of grammar-specific terms and specific meaning. Language is a means of verbal communication used in the whole process of scientific thinking in which language is a communication tool to convey the way these thoughts to others. With a language people can communicate their knowledge to others. Language allows humans to think abstractly, in which the factual objects transformed into symbols of abstract language. The existence of an abstract symbol of the language allows humans to think continuously. Similarly, the language provides the ability to think regularly and systematically.

It can be concluded that the language is a tool to be regular and systematic thinking, as well as a means to transform the knowledge to themselves or others. While a basic proficiency in basic skills are the foundation for learning all the science that exists. As well as basic math skills, the basic proficiency in a comprehensive manner can be measured by carrying out test questions basic proficiency.

Hypothesis Development

Mathematical Ability and Academic Achievement Student Accounting People who excel are usually those who have the ability. The theory of Gadner states that one reason that people are capable of logical-mathematical intelligence (logical-mathematical intelligence), in the form of the human capacity to use numbers effectively, where later the child was destined to become Mathematicians, tax accountant or statisian.

In economics, mathematics is used as a tool to obtain concrete results of the analysis so easy to use as a basis for planning, control equipment and basic economics. This is explained also by Pritchard et al (2000), Hisham (1991) in Tualaka (2001), Rusnaini (2004), which says that the mathematical skills affect academic performance in accounting.

Several studies have examined the relation between basic math and algebra skills with students' academic performance in accounting courses. Furthermore, other studies that say the same is the study by Ballard and Johnson (2004). Ballard and Johnson (2004) states that the positive effect of mathematical skills (using quantitative SAT / ACT scores) on the performance of programs in economics. Ballard and Johnson (2004) use a research development using student performance specifically designed to be given a questionnaire to predict academic success in the economic program. Abdullah and Rosna (2004) also concluded that the presence of a significant effect between mathematics basic skills of accounting students' academic achievement.

Furthermore, Julisnini (2006) also mentioned that the presence of a significant effect on academic achievement of students of accounting. Julisnini (2006) concluded that there is a variable partially from basic math skills that significantly influence the academic performance of students ie accounting economics metematika. However, simultaneously, all the variables are: mathematical economics, statistics 1 and 2 statistical effect on accounting students' academic performance. Furthermore, Mardiyanti (2007) also concluded in his research that there is the influence of mathematical skills possessed by the financial accounting students on their academic achievement. This is seen by comparing the value of UAN SMP students with math and language achievement of students in vocational learning. Recent research on this subject is a study conducted by Yunker and Krull (2009) who found a strong influence of basic math skills and accounting student academic achievement. Yunker and Krull here to test statistically the influence of basic math skills to students' academic achievement. This study showed that the positive effects of basic math skills to students' academic achievement accounting.

H1: The ability of the foundations of mathematics have a positive effect on academic achievement of students of accounting.

Language Ability and Academic Achievement Student Accounting Accounting students' academic achievement is strongly influenced by the their intelligence. Accounting that involves a lot of character logic, numbers, and calculations must be, then the accounting takes the role of scientific language to communicate information that comes from the mind, not feelings. In the accounting lessons are also frequently encountered problems are quite complex and lead to many interpretations. If the student is less precise, it will be fatal, because in general about the accounting interconnected with each other. For instance if there is a mistake in making journal, automated general ledger, trial balance, financial statements must have come up wrong.

Research on the influence of language proficiency on students' academic achievement ever conducted by the accounting Mardiyanti (2007) with the result there is significant influence from basic proficiency to academic achievement of students majoring in financial accounting at SMK N 1 Kudus. This is seen by comparing the value of UAN SMP students with the financial accounting course at SMK N 1 Kudus.

H2: The ability of the base language of a positive effect on academic achievement of students of accounting.

METHODS

Operational definitions and measurements

Independent variables in this study are the foundations of mathematics and language skills of students. Basic mathematical ability is the ability and skills of students in matters basic math skills. While the language basic skills is the ability and skills of students in solving problems basic proficiency. Basic research in mathematical ability will be measured using the same instrument with the instrument used in the study Yunker and Krull (2009). While the language basic skills will be measured with instruments built by Nurgiyantoro (1994). Measurement for the independent variables in the form of basic mathematical skills is done by providing open questions that need answers, while for the independent variables that form the basis of language ability is accomplished by providing questions and answers that are given the option to choose one of the respondents. Each question the foundations of mathematics and language skills were measured with a dummy variable that is a given value of one if the student is able to answer correctly and given the value zero if the student is unable to answer correctly.

Dependent variable in this study is the students' academic achievement proxied accounting student with a GPA (Hanifah and Abdullah, 2004). Grade point average (GPA) is a number that indicates the student learning achievement or progress cumulatively from the first half until the end of the semester that have been taken.

Population and Sample

Population in this study were Accounting students at the University of Bengkulu. The sampling waas using convenience sampling technique. Samples taken in this study are as follows: Student Accounting at the University of Bengkulu to the fourth semester. These samples were taken based on the consideration that the half of the students have taken the course Mathematical Economics and Statistics as well as the language in which the course is directly related to basic math skills.

Data collection

The data used in this study there are two types, namely primary and secondary data. For primary data, data collected through a questionnaire. For secondary data in the form of a cumulative grade point values are used to measure student academic achievement of students, carried out by applying to the academic in the Faculty of Economics, University of Bengkulu.

Analysis

Primary data obtained must be converted first to be processed. Primary data is converted in the form of questionnaires, in which each question is given a value of one

for the correct answer and zero values for wrong answers. Afterwards, the primary data can be processed using the SPSS 16.0 program.

Classical Test Assumptions

In connection with the use of multiple regression method, to avoid violations of the assumptions of classical models of the classical assumptions must be tested. Tests include the normality test data, test multicollinearity, and heteroscedasticity test.

Hypotheses Tests
Regression Analysis

Regression equation used is:

$$Y = a + b1X1 \ b2X2 + + e$$

means:

Y	= accounting students' academic achievement
a	= constanta
b_{12}	= regression coefficients
X1	= basic math skills
X2	= basic language skills
e	= error of the estimate

DATA ANALYSIS
Description of Respondents

the 73 questionnaires that can be processed, the respondent obtained a detailed overview in table 1 (appendix). From the table it can be seen the most dominant gender in this study were women, with a percentage of 64.38%. While respondents are dominating force is the percentage of 2008 with 75.34%. In addition, all respondents have taken a course that is required as a condition to meet the criteria of the sample. For the grade distribution of respondents can be seen that the number of students who have a GPA above 3.00 is some 28 people or 38.37%. As for the students who have a GPA below 3.00 number of 45 persons or 61.63%.

Description of Variables

To provide an overview of the research variables used table 2 (appendix). From table 2 the average values obtained (mean) and standard deviation of the variable of academic achievement (Y) students are at 2.9660 and 0.33570. Standard deviation values smaller than the mean value indicates that the student who demonstrated academic achievement with a GPA of less value varies. Variation of academic achievement can be seen from the maximum value of 3.73 which shows the highest GPA student and a minimum value of 2.08 showed the lowest GPA student. Then, the average (mean) and standard deviations for the variables basic math skills (X1) is equal to 25.21 and 3109. Standard deviation values are also smaller than the mean value indicating that the basic mathematical skills of students are less varied. Variations of basic mathematical skills of students can be seen from the maximum value of 19 which showed the highest value of basic mathematical skills of students amounted to 19 and the minimum value of 0 indicates the lowest value of basic math skills of students. Furthermore, the average (mean) and standard deviations for basic proficiency variable (X2) is equal to 14.40 and 3511. Standard deviation values are also smaller than the mean value indicating that the students lack basic proficiency varies. Variations of basic

341

proficiency in students can be seen from the maximum value of 30 indicating the highest value of basic proficiency in students is the minimum value of 30 and 16 showed the lowest value of basic proficiency in students.

Classical Test Assumptions
Normality Test
To find out the normality of data is done by looking at the probability plot graphs. From the chart (in Appendix 8) can be seen that the point spread around the diagonal line and follow the direction of the diagonal line, it can be concluded that the data in this study were normally distributed.
Test results of multicollinearity
For multicollinearity test results can be seen in Table 3 (Appendix). From Table 3 it can be seen that the value of tolerance for these two variables is 0.933 while the VIF value of these two variables is 1.072. Selaoin was also on the test multicollinearity multicollinearity did not occur. This is evidenced by a common cut-off value used to indicate the presence of multicollinearity are tolerance values <0.10 or equal to the value of VIF> 10 (Suliyanto, 2005).

RESULT FINDINGS AND DISCUSSION
The Results
The hypothesis tested in this study by means of multiple linear regression analysis. Display the SPSS output for multiple linear regression analysis can be seen in table 4 (appendix)
From the analysis of multiple linear regression equation obtained:
$Y = 2.047 + 0.223 + 0 \ X1 \ X2$
Based on the equation obtained for 0.223 $\beta1$, which means any increase in the variable ability of the mathematical basis of accounting students' academic achievement will increase by 22.3%. Zero value $\beta2$ used as the basis of language ability had no effect on student academic achievement S1 Accounting at the University of Bengkulu. It can be seen from the significance of basic proficiency probability greater than 0.005 (if the significance value> 0.005, then the variable has no effect).
Of the two variables tested, only basic math skills variables that have a significant influence on the academic achievement of students of accounting with the 0047 probability (probability value less than 0.05). While the basic proficiency variables used do not have a significant influence on students' academic achievement with the 0061 accounting (probability values greater than 0.05).

Multiple coefficient of determination (R2)
Multiple coefficient of determination (R^2) can be seen in Table 5 and 6 (Appendix). By looking at the results of the calculation of the coefficient of multiple determination (in the Model Summary table column R Square) above, the price obtained coefficient of determination for 0129 which showed that 12.9% of accounting students' academic achievement can be explained by the variable basic math and language skills while the rest is influenced by factors other.

Discussion
Based on the results of regression analysis found evidence that the variable basic math and language skills have a positive influence on academic achievement, meaning

342

that the first hypothesis is accepted. The results of this study is consistent with research conducted by Yunker and Krull (2009) which states that basic mathematical ability has a positive effect on academic achievement. This is consistent with that disclosed by Hisham (1991) in Tualaka (2001) which says that the mathematical skills affect academic performance in accounting. The results of this study also supports research and Rosna and Abdullah (2004) and Julisnini (2006) who both concluded that the existence of significant influence of the basic mathematics skills with accounting student academic achievement.

Based on the regression results obtained evidence that the partial variable basic proficiency in no significant effect on academic achievement of accounting, meaning that the second hypothesis is rejected. Contrary to research conducted by Mardiyanti (2007) which states that the basic proficiency significant effect on academic performance. With different data collection methods, which in this study using primary data and secondary data. While the research conducted by Mardiyanti (2007) using only secondary data. This study found that basic proficiency in no significant effect on student academic achievement S1 accounting at the University of Bengkulu.

CONCLUSION

Based on the analysis of data from the testing of hypotheses have been advanced, it can be concluded the following results:

There is significant influence between basic math skills of accounting students' academic achievement in simultaneous testing proved proved that the basic math skills and basic proficiency in effect on the academic achievement of students of accounting. However, the partial basic proficiency in has no effect. Although that case, the degree of influence between basic math and language skills of accounting students' academic achievement is low.

Suggestion

With the existence of a significant positive effect between basic math skills of accounting students' academic achievement at the University of Bengkulu, it is recommended that the university is more selective in choosing students who will be input into the accounting department, particularly the basic math skills.

Limitations and Suggestions

The study did not differentiate students on the driveway (SNMPTN, PPA, or dedicated lines) so it can not be traced beyond the academic performance of each student. For further research suggested research should be done by differentiating the three groups.

REFFERENCE

Abdullah, Sukry, and Rosna. 2004. *Kemampuan Matematika, Gender dan Kinerja Akademik Mahasiswa Akuntansi: Sebuah Studi Empiris*. Jurnal Akuntansi dan Investasi. Vol 5 No 1. Universitas Muhammadiyah Yogyakarta.

Ariansyah, Akbar. 2010. *Pengaruh Gaya Kepemimpinan dan Kultur Organisasi Terhadap Komunikasi dalam Tim Audit*. Jurnal Akuntansi. (Online) (accessed on 17 November 2010) at *http://www.akuntansiku.com*.

Azwar, Saifuddin. 1996. *Psikolosi Intelegensi*. Yogyakarta: Pustaka Belajar.

Azwar, Saifuddin. 2004. *Pengantar psikologi intelegensi*. Yogyakarta: Pustaka Belajar.

Ballard, Charles L., and Marianne F. Johnson. 2004. *Basic Match Skills and Performance in an Introductory Economics Class*. Journal of Economic Education 35 (1): 3-23, Winter.

Catharina, Tri Anni. 2004. *Psikologi Belajar*. Semarang: UPT MKK UNES.

Danim, Sudarwan. 2010. Pengantar Kependidikan. Bandung: Alfabeta

Dayanti, Elmi. 2002. "*Studi Komparasi Indeks Prestasi Mahasiswa Kimia Yang Diterima Melalui Jalur PPA dan UMPTN Tahun Akademik 1997/1998 Sampai Dengan 1999/2000 Di FKIP UNIB*". Unpublished Thesis. Universitas Bengkulu.

Ghozali, Imam. 2001. *Aplikasi Analisis Multivariate dengan Program SPSS*. Semarang: Badan Penerbit Universitas Diponegoro.

Hanifah, dan S. Abdullah. 2001. *Pengaruh Perilaku Belajar terhadap Prestasi Akademik Mahasiswa Akuntansi*. Media Riset Akuntansi, Auditing dan Informasi.

Harahap, Sofyan Syafri. 2003. *Teori Akuntansi*. Jakarta: Rajawali Pers.

Indriantoro, Nur and Bambang Supomo. 2002. *Metodologi Penelitian Bisnis*. Yogyakarta: BPFE.

Julisnini, Iunipa. 2006. "*Kemampuan Matematika, Motivasi, Gender dan Kinerja Akademik Mahasiswa Akuntasi*". Skripsi tidak dipublikasikan. Universitas Bengkulu.

Kamaluddin, R. (2005). *Intelegensia Berprestasi*. (Online) (accessed on 19 November 2011) at *http://www.e-psikologi.com/intelegensia/ma30/html*.

Lestari, Sri, 2002. "*Hubungan Motivasi dan Peran Guru dalam Pembelajaran Dengan Riset Belajar Kimia*". Unpublished thesis. Bengkulu: FKIP Program Studi Kimia Universitas Bengkulu.

Mardiyanti, Dian. 2007. "*Pengaruh Kemampuan Dasar Matematika dan Bahasa Terhadap Prestasi Belajar Mata Pelajaran Akuntansi Keuangan Siswa Kelas 3 Akunstamsi SMK Segeri 1 Kudus Tahun 2004/2005*". Skripsi. Universitas Negeri Semarang.

Nurgiyantoro, Burhan. 1994. *Penilaian dalam Pengajaran Bahasa dan Sastra*. Yogyakarta: BPFE.

Pritchard, Robert E., George C. Romeo, and Michael S. Saccucci, 2000. "*Quantitative Skills and Performance in Principles of Finance: Evidence from a Regional University*," Finansial Practice and Education 10 (2): 167-174, Fall-Winter.

Priyatno, Dwi. 2010. *Paham Analisa Statistik Data Dengan SPSS*. Yogyakarta. Mediakom.

Purwanto, N. 1990. *Psikologi pendidikan*. Bandung: PT Remaja Rosdakarya.

Rusnaini. 2004. "*Hubungan Kemampuan Matematika Dengan Hasil Belajar Akuntansi Keuangan Siswa Kelas 2 Semester 3 Program Bisnis dan Manajemen Jurusan Akuntansi Sekolah Menengah Kejuruan (SMK) 1 di Kota Curup*". Unpublished Thesis. Bengkulu: FKIP Program Studi Fisika Universitas Bengkulu.

Soemarso, S.,R. 2002. Revisi : *Akuntansi Suatu Pengantar*. Jakarta:Salemba Empat

Setiawan. 2006. *Meraih Nilai Akademik Maksimal*. (Online) (Accessed on 10 October 2010) Tersedia di hhtp://*www.pend-tinggi.com/nilai098+akademik/html.*

Slameto. (1995). *Belajar dan faktor-faktor yang mempengaruhinya*. Jakarta: PT Rineka Cipta.

Smaradhipa, Galih. *2005. Bertutur dengan Tulisan.* (Online) (accessed on 21 October 2010) Tersedia di *http:// www.rayakultura.com.*

Suliyanto. 2005. *Analisis Data dalam Aplikasi Pemasaran*. Bogor: Ghalia Indonesia.

Sutarto, Joko. 2000. *Pengantar Pendidikan*. Semarang : IKIP Semarang Press.

Stiawan, Yasin. 2006. *Perkembangan Bahasa*. (Online) (accessed on 05 November 2010) Tersedia di *http:// www.siaksoft.com.*

Tim Penyusun, 1997. *Kamus Besar Bahasa Indonesia*. Jakarta: Balai Pustaka.

Tualaka, Heryanto Zulfitro. 2001. "*Pengaruh NEM Matematika dan IPA SLTP Terhadap Hasil Belajar Matematika Siswa Kelas I SMU Sint Carolus Bengkulu Tahun Ajaran 2000/2001*". Skripsi Tidak Diterbitkan. Bengkulu: FKIP Universitas Bengkulu
.
Yunker, J.Penelope,. James, A.Yunker dan George, W.Krull, 2009. *The Influence of Mathematics Ability on Performance in Principles of Accounting*. The Accounting Educators Journal Volume XIX.

APPENDIX

Table 1 Respondent Characteritics

Characteritics	Category	Frequency	Precentage
Gender	Woman	47	64,38%
	Man	26	35,62%
Period	2007	55	75,34
	2008	18	24,66%
Subject	Economic Math	73	100%
	Statistics I	73	100%
	Statistics II	73	100%
	Language	73	100%
GPA	>3	28	38,7%
	<3	45	61,63%

Table 2
Descriptive Statistic

	N	Minimum	Maximum	Mean	Std. Deviation
Y	73	2.08	3.73	2.9660	.33570
X1	73	0	19	14.40	3.511
X2	73	16	30	25.21	3.109
Valid N (listwise)	73				

Table 4
Multiple Regression Analysis

Variable	coefficient	Coefficient value	t-value	sig
Constant	β_0	2,047	6,486	0
Basic Math Skills	β_1	0.223	2.018	0.047
Basic Language Skills	β_2	0.220	1.905	0.061

Table 5

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.359[a]	.129	.104	.31772

a. Predictors: (Constant), X2, X1

ANOVA^b

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	1.048	2	.524	5.190	.008ᵃ
Residual	7.066	70	.101		
Total	8.114	72			

a. Predictors: (Constant), X2, X1

b. Dependent Variable: Y

Basic Math Skill Test

Isilah pada kolom yang telah disediakan!

1   122,302 + 652,365 = ?

2   1/5 + 2/25 + 6/50 = ? dalam bilangan desimal!

5   Konversikanlah bilangan desimal 0.257 ke persen. Hasilnya adalah:

6   Rumus untuk menghitung pajak penjualan adalah $S = A$ x r, dimana:

11   jika x = −2, maka $3x^2 − 5x − 6$ = ?

12   1575 ÷ 25 = ?

13   Keuntungan perusahaan XYZ tahun ini adalah $2.500.000.
    Rata-rata laba penjualan (dalam rasio terms) adalah 0,10.
     Berapakah penjualan tahun ini?

Basic Language Skill Test

Pilihlah salah satu jawaban yang anda anggap benar!
1. Imbuhan pada kata berkepribadian mempunyai persamaan makna dengan imbuhan pada kata:
    a. Berkeroncongan
    b. Berkemampuan
    c. Berkelepotan
    d. Berkejaran

2. Kalimat yang mengandung objek penyerta adalah:
    a. Ia membacakan ibunya sebuah surat.
    b. Ia telah menyampaikan berita itu.
    c. Ayahnya telah memberikan kesempatan.

d. Setiap orang mengerjakan tugasnya.