



Effect of Academic, Social, and Personal-emotional Adjustment on Understanding Accounting Courses through Grade Point Average as an Intervening Variable in Development Economics Students at Universitas Negeri Malang

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Abstract

The transition of students from high school to college experiences several differences including learning methods, learning materials, and new environments. Adaptation or self-adjustment is needed in new students, from existing adaptations, it is developed to understand accounting courses because accounting is important for the world of work for both educators and non-educators. Initial observations made by students have good GPA scores, have good relationships with each other, but are still not maximized in the value of accounting course assignments, and still experience psychological problems when doing assignments. This study uses a quantitative approach with an explanatory type of research. The population used in this study is 2nd-semester students majoring in development economics who have taken introductory accounting and financial accounting courses. The sampling technique used a random sampling system of 92 students. Data collection using questionnaires and test tests. The data analysis used is descriptive statistics, inner model, outer model, path analysis, and Structural Equation Modeling (SEM) analysis with Smart-PLS 4. The results showed that the direct effect, namely: variable X1 has no effect on Y, variable X2 has an effect on Y, variable X3 has an effect on Y, variable X1 has no effect on Z, variable X2 has an effect on Z, variable X3 has an effect on Z and variable Y has an effect on Z while in indirect effects, namely: variable X1 has no effect on Y through Z, variable X2 affects Y through Z and variable X3 affects Y through Z.

Keywords: Academic Adjustment, Social Adjustment, Personal-emotional Adjustment, Accounting Course Understanding, GPA

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Introduction

The transition of students from high school to college experiences several differences including different learning methods from high school, more difficult subject matter, friends with different regional origins, or a new environment (Nugraheni et al., 2020). Based on this phenomenon, necessary for new students to adjust to the world of lectures. This is because first-year students generally experience various obstacles in lectures, such as a lack of interaction with classmates, difficulty understanding the material being taught, and a lack of interaction with the new environment (Nurfitrana, 2016). The self-adjustment of each student is different, some are normal when they enter a new world and some students are shocked because they feel that it is time to enter a new world, namely the world of students, and leave their school days (Suharsono & Anwar, 2020). This statement describes that later adjustments will affect the course of learning in lectures.

In college, one's learning outcomes are in line with mastery of the material. If the mastery of the material is good, the learning outcomes will show good results. In line with research conducted by (Malmia et al., 2021) where there is a significant effect of mastery of material on learning outcomes. The relationship between learning outcomes and material mastery will later provide results that are in line with course mastery. Academic adjustment, social adjustment, and personal-emotional adjustment are considered appropriate in seeing how first-year students can master courses as provisions in the world of work. The Students Adaptation to College Adjustment (SACQ) as an instrument for measuring self-adjustment, contains several questions that show how it relates to course mastery (Herdiansyah: 2021).

The introductory accounting course taught in the first semester to new students is a course that contains important material for an accountant graduate to be applied in the world of work. In the development economics department, introductory accounting material contains recording financial transactions, posting to the general ledger, preparing the balance sheet, reporting the company's profit and loss, and so on. The material is considered representative of accounting understanding because it covers the entire record of a company. Shatu (2016) in his research explains the indicators of accounting understanding consist of, the recording stage, the summary stage, and the reporting stage. Where in these three stages there are the same instructions as the material in introductory accounting.

Early observations made by researchers: academic adjustment: student learning results both from individual, group, midterm, and final semester exams still get unstable results. social adjustment: several students get the same score in the midterm exam results, personal-emotional adjustment: students still experience stress and panic when facing midterm exams. In addition, initial observations were also made by researchers regarding the cumulative grade point average (GPA) from 2 semesters in the first year. The majority of students get a cumulative grade point average (GPA) above 3.50 which by standard has met cum laude. However, seeing the results of grades in accounting courses that are still lacking, researchers are interested in looking more specifically at the understanding of accounting courses which in

this study is the dependent variable, measured using student self-adjustment as an independent variable and strengthened by the intervening variable in this study, namely the cumulative grade point average (GPA). Accounting courses are considered important for provision in the world of work, both as educators and non-educators so they need to be studied in lectures properly. Looking at the initial observations and the usefulness of accounting courses in the world of work, thus the purpose of this study is to further analyze whether self-adjustment in 2nd-semester students majoring in development economics, faculty of economics and business, and poor state university affect the understanding of accounting courses.

Literature Review

Constructivism Learning Theory

Learning theory is the basis used to build knowledge. Constructivism learning theory is a learning theory where knowledge is built from experience. Sugrah (2019) states that constructivism is a system of explanation of how individuals adapt and improve knowledge. Constructivism theory is also defined as a theory that builds abilities and understanding in the learning process. With the development of abilities, it is expected that individuals will increase their intelligence through their activeness (Suparlan: 2019). Paradesa (2015) states that constructivism is a learning approach that believes that individuals actively build and create their knowledge from their own experiences, thus it can be concluded that constructivism theory is a learning theory that is built from experience, one of which is self-adjustment.

Understanding Accounting Courses

Accounting courses in lectures consist of introductory accounting, intermediate financial accounting, advanced financial accounting, cost accounting, tax accounting, and so on. At the State University of Malang, students majoring in development economics in the first and second semesters take introductory accounting and financial accounting courses. Introductory accounting and financial accounting courses contain basic accounting material (Malmia et al, 2021), meaning that the course contains accounting material which is basic knowledge and must be taken to understand accounting material at the next level. On the other hand, apart from being a mandatory requirement for new students at poor public universities, basic accounting material is also the main foundation in the world of work. Afni and Jalil (2021) state that accounting has a very important role in the economic environment of society. This is due to the problem of financial matters that must inevitably use accounting science as a problem solver, when mastery of accounting science is good, it will also provide knowledge so that when in the world of work it can take the right steps if problems occur.

Seeing the importance of basic accounting material both in the world of education and the world of work, it can be concluded that a good understanding will make it easier for them after doing so. Students can be said to master or understand accounting if the accounting knowledge they have obtained so far can be applied in their social life or other words can be practiced in the world of work (Rimbano, 2016). The level of understanding of accounting courses is measured by the theory put forward by Shatu (2016), which includes student

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understanding of (1) the recording stage, which includes general journals and ledgers, (2) the summarizing stage, which includes balance sheets and adjusting journals and (3) the reporting stage, which includes income statements.

College Student Self-Adjustment

The concept of self-adjustment in college is known as college adjustment. According to Baker and Siryk in Herdiyansah (2021), college adjustment is an adjustment made by students in their diverse college experiences and facing the demands that exist in college. In their theory, Baker and Siryk divide college adjustment into four categories, which include: (1) academic adjustment which relates to aspects of educational demands in the college experience, (2) social adjustment which relates to aspects of social demands inherent in the college experience, (3) personal-emotional adjustment which relates to students' feelings from a physical and psychological perspective, and (4) attachment to the university (goal-commitment institutional attachment) which relates to students' feelings regarding their existence in college, especially the relationship that exists between students and their institutions. Indicators of student self-adjustment used in this study are (1) academic adjustment, which includes motivation, application, performance, and academic adjustment, (2) social adjustment, which includes general, other people, nostalgia, and social environment and (3) personal-emotional adjustment, which includes psychological and physical adjustment.

Research Method

In this research, the method used is the quantitative method. The type of research used is explanatory quantitative. The variables used in this study include Academic adjustment (X1), social adjustment (X2), personal-emotional adjustment (X3), understanding of accounting courses (Y), and Grade Point Average (Z). The population used in this study were second-semester students consisting of 4 offerings taken from two study programs, namely S1 development economics and bachelor economic education in the Department of development economics, poor state university. The sampling technique uses probability random sampling by taking samples using a random sampling system. In this study, the population amounted to 126 students, but the sample used was 121 students because one offering B (41 students) was used as a validity test and reliability test, so the sample used amounted to 92 students. The following is the calculation formula;

$$\begin{aligned}n &= N / (1 + (N \times e^2)) \\&= 121 / (1 + (121 \times 0,05^2)) \\&= 92\end{aligned}$$

The type of data used in this research is primary data. Primary data is obtained directly from the research subject. Primary data in this study are (1) the results of the questionnaire measuring academic adjustment, social adjustment, and personal-emotional adjustment of students majoring in development economics at poor state universities, (2) the results of the test measuring the understanding of accounting courses for students majoring in development

economics at poor state universities and (3) the cumulative grade point average (GPA). In this study, the data collection methods used were questionnaires/surveys and test tests. The data analysis used by researchers is the Descriptive analysis test which includes the highest value, lowest value, and average value, the outer model evaluation which includes the convergent validity test and discriminant validity test, which has the same equation.

$$x = \Pi x \epsilon + \epsilon x$$

$$y = \Pi y \eta + \epsilon y$$

Evaluation of the inner model which includes the r-square test, effect size test, and predictive relevance test, model fit test, which has an equation;

$$\eta = \beta \eta + r \epsilon + f$$

Path coefficients and hypothesis testing, which includes direct effect tests and indirect effect tests.

Result/Findings

The results of the research on descriptive analysis show the following results: all variables used, namely academic adjustment (X1), social adjustment (X2), personal-emotional adjustment (X3), understanding of accounting courses (Y) and cumulative grade point average (Z) are in a good category because the resulting average value is closer to the highest value of the research results that have been calculated descriptively.

The results of research on outer model evaluation which includes convergent validity test, discriminant validity test and reliability test show the results (1) convergent validity test calculated based on the outer loadings value shows that of the 45 indicators, there are 12 indicators that have a value of less than 0.7 which do not meet the validity test so they are removed in the next test, while for the AVE value all variables used meet the validity test by having a value of more than 0.5, (2) the discriminant validity test calculated based on the fornell lacker value shows that of all the variables used meets the validity test requirements because the variable concerned has a higher value than the other variables and cross loading shows that of all the indicators used meets the validity test requirements because the indicator concerned has a higher value than the other indicators and (3) the reliability test of all variables is said to be good because all variables have a Cronbach's alpha value of more than 0.7 so that they meet the reliability test requirements.

The results of research on inner model evaluation which includes the r-square test, effect size test, predictive relevance test, fit model test, and path coefficient test show the following results

Table 1. R-square test

Variable	Adjusted R-Square
Accounting Course Comprehension	0.704
GPA	0.299

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Based on these results it can be concluded that the contribution of academic adjustment (X1), social adjustment (X2), and personal-emotional adjustment (X3) to the understanding of accounting courses (Y) is 70.4% while the remaining 29.6% is influenced by the contribution of other variables not examined in this study. the contribution of academic adjustment (X1), social adjustment (X2), and personal-emotional adjustment (X3) to the cumulative grade point average (Z) is 29.9% while the remaining 70.1% is influenced by the contribution of other variables not examined in this study.

Table 2. Effect-Size Test

Variable	X1	X2	X3	Y	Z
X1				0.004	0.023
X2				0.092	0.083
X3				0.539	0.208
Y					
Z				0.402	

Based on these results it can be concluded that the results of the Effect Size test of variable X1 on Y = $0.004 < 0.15$ mean that it is in the negligible category, the Effect Size of variable X2 on Y = $0.092 < 0.15$ means that it is in a small category, the Effect Size of variable X3 on Y = $0.539 > 0.15$ means that it is in the large category, Effect Size of variable Z on Y = $0.402 > 0.15$ which means it is in a large category, Effect Size of variable X1 on Z = $0.023 < 0.15$ which means it is in a small category, Effect Size of variable X2 on Z = $0.083 < 0.15$ which means it is in a small category and Effect Size of variable X3 on Z = $0.208 > 0.15$ which means it is in a large category.

Table 3. Predictive Relevance Test

Variable	SSO	SSE	Q ² (=1-SSE/SSO)
X1	1.104.000	1.104.000	
X2	828.000	828.000	
X3	644.000	644.000	
Y	368.000	213.200	0.421
Z	92.000	68.656	0.254

Based on these results it can be concluded that the Predictive Relevance Test Results (Q2) show that the predictive Q value of the accounting course understanding variable (y) has a value of 0.421 which means that the model has predictive relevance because > 0 , and the predictive Q value of the GPA variable (z) has a value of 0.254 which means that the model has predictive relevance because > 0 .

Table 4. Model Fit Test

Variable	Model Saturated	Estimation Models
SRMR	0.078	0.078
d_ ULS	3.445	3.445

d_G	2.402	2.402
Chi-Square	979.189	979.189
NFI	0.672	0.672

Based on these results it can be concluded that the Fit Model Test Results are known to have a Standardized Root Mean Standard Residual (SRMR) value of 0.078. These results show a value <0.10, thus it can be concluded that the model is suitable or can be said to meet the Fit Model test requirements).

Table 5. Direct Effect Path Coefficient Test

Variable	X1	X2	X3	Y	Z
X1				0.034	0.129
X2				0.183	0.258
X3				0.458	0.401
Y					
Z				0.409	

Based on these results it can be concluded that the direct effect of X1 on Y is 0.034 which means that if the X1 variable increases by one unit, the Y variable can increase by 3.4%, the effect of this variable is positive. The direct effect of X1 on Z is 0.129, which means that if the X1 variable increases by one unit, the Z variable can increase by 12.9%, the effect of this variable is positive, the direct effect of X2 on Y is 0.183, which means that if the X2 variable increases by one unit, the Y variable can increase by 18.3%, the effect of this variable is positive, the direct effect of X2 on Z is 0.258, which means that if the X2 variable increases by one unit, the Z variable can increase by 25.8%, the effect of this variable is positive, The direct effect of X3 on Y is 0.458, which means that if the X1 variable increases by one unit, the Y variable can increase by 45.8%, the effect of this variable is positive, The direct effect of X3 on Z is 0.401, which means that if the X3 variable increases by one unit, the Z variable can increase by 40.1%, the effect of this variable is positive, The direct effect of Y on Z is 0.409, which means that if the Y1 variable increases by one unit, the Z variable can increase by 40.9%, the effect of this variable is positive.

Table 6. Direct Effect Path Coefficient Test

Variable	X1	X2	X3	Y	Z
X1				0.053	
X2				0.106	
X3				0.164	
Y					
Z					

Based on these results it can be concluded that the indirect effect of X1 on Y through Z is 0.053, which means that if the X1 variable increases by one unit, the Y variable can increase indirectly through Z by 5.3%, the effect of this variable is positive. The indirect effect of X2 on Y through Z is 0.106, which means that if the X2 variable increases by one unit, the Y

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variable can increase indirectly through Z by 10.6%, the effect of this variable is positive, the indirect effect of the X3 variable on Y through Z is 0.164, which means that if the X3 variable increases by one unit, the Y variable can increase indirectly through Z by 16.4%, the effect of this variable is positive.

The results of research on hypothesis testing which includes direct effects and indirect effects show the following results

Table 7. Direct Effect Test

Variable	OS	SM	STDEV	T Statistic	P Value
X1 – Y	0.034	0.043	0.075	0.455	0.649
X2 – Y	0.183	0.184	0.069	2.647	0.008
X3 – Y	0.458	0.435	0.115	3.983	0.000
X1 – Z	0.129	0.152	0.143	0.901	0.368
X2 – Z	0.258	0.243	0.084	3.064	0.002
X3 – Z	0.401	0.403	0.076	5.246	0.000
Z – Y	0.409	0.419	0.119	3.449	0.001

Based on these results it can be concluded that the direct effect of variable X1 on Y has no effect because it has a value of $0.649 > 0.05$, variable X2 on Y has a significant effect because it has a value of $0.008 < 0.05$, variable X3 on Y has a significant effect because it has a value of $0.000 < 0.05$, variable X1 to Z has no effect because it has a value of $0.368 > 0.05$, variable X2 to Z has a significant effect because it has a value of $0.002 < 0.05$, variable X3 to Z has a significant effect because it has a value of $0.000 < 0.05$ and variable Y to Z has a significant effect because it has a value of $0.001 < 0.05$.

Table 8. Indirect Effect Test

Variable	OS	SM	STDEV	T Statistic	P Value
X1 > Z > Y	0.053	0.063	0.062	0.852	0.394
X2 > Z > Y	0.106	0.105	0.053	2.000	0.046
X3 > Z > Y	0.164	0.170	0.060	2.713	0.007

Based on these results it can be concluded that the indirect effect of variable X1 on Y through Z has no effect because it has a value of $0.394 > 0.05$, and the indirect effect of variable X2 on Y through Z has a significant effect because it has a value of $0.046 < 0.05$ and the indirect effect of variable X3 on Y through Z has a significant effect because it has a value of $0.007 < 0.05$.

Discussion

Student Academic Adjustment Does not Affect Understanding Accounting Courses

Based on the data exposure, the results show that academic adjustment does not affect the understanding of accounting courses, if academic adjustment is good it does not mean that the understanding of accounting courses in development economics students sampled in this study is good. This is due to the inability of new students to deal with self-adjustment, especially in the academic sphere. With these results, it is hoped that it can be used as material for consideration as well as evaluation in the future so that new students can master academic adjustment well can understand the course. Thus, this research can later prove the truth of learning theory being able to influence course understanding with self-adjustment.

Student Social Adjustment Affects Understanding of Accounting Courses

Based on the data exposure, the results show that social adjustment can influence the understanding of accounting courses, if social adjustment is good, it means that the understanding of accounting courses in development economics students sampled in this study is good. This is due to the ability of new students to deal with self-adjustment, especially in the social sphere. With these results, it is hoped that it can be used as a reference for new students afterward to carry out the same activities, namely increasing interaction with friends and discussing lecture problems. Thus, this study can prove the truth of learning theory can influence course understanding with self-adjustment.

Student Personal-emotional Adjustment Affects Understanding of Accounting Courses

Based on the data exposure, the results show that personal-emotional adjustment can influence the understanding of accounting courses, if a personal-emotional adjustment is good, it means that the understanding of accounting courses in development economics students sampled in this study is good. This is because the ability of new students to deal with self-adjustment, especially in the personal-emotional sphere, is related to the results they receive. If students can manage psychological and psychological well, it will give good results, especially the understanding of accounting courses. With these results, it is hoped that it can be used as a reference for new students afterward to carry out the same activities, namely being able to control feelings in lectures. Thus, this study can prove the truth of learning theory can influence course understanding with self-adjustment.

Student Academic Adjustment does not affect GPA

Based on the data exposure, the results show that academic adjustment is not able to influence the understanding of accounting courses, if academic adjustment is good it does not mean that the GPA scores of development economics students sampled in this study are good. This is because the ability of new students to deal with self-adjustment, especially in the academic sphere, is related to the results they receive. Good GPA scores can be influenced by other courses that are easily understood by students, not accounting courses in this study. Thus, this study cannot prove the truth of the theory of learning constructivism which can influence GPA values based on student self-adjustment in the first year.

Student Social Adjustment Affects GPA

Based on the data exposure, the results show that social adjustment can affect the GPA value, if social adjustment is good, it means that the GPA value of development economics

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students sampled in this study is good. This is due to the ability of new students in dealing with self-adjustment, especially in the social sphere. With these results, it is hoped that it can be used as a reference for new students afterward to carry out the same activities, namely increasing interaction with the campus environment both peers and lecturers to discuss lecture problems. Thus, this study can prove the truth of learning theory can influence course understanding with good social adjustment in the campus environment.

Student's Personal-emotional Adjustment affects GPA.

Based on the data exposure, the results show that personal-emotional adjustment can affect the GPA value, if personal-emotional adjustment is good, it means that the GPA value of development economics students sampled in this study is good. This is because the ability of new students to deal with self-adjustment, especially in the personal-emotional sphere, is related to the results they receive. If students can manage psychological and psychological well it will give good results, especially the value of GPA. With these results, it is hoped that it can be used as a reference for new students afterward to carry out the same activities, namely being able to control feelings in lectures. Thus, this study can prove the truth of learning theory can affect GPA scores with self-adjustment.

GPA affects the understanding of accounting courses

Based on the data exposure, the results show that the GPA value can influence the understanding of accounting courses, if the GPA value is good, it means that the understanding of accounting courses in development economics students sampled in this study is good. This is because the GPA value of new students is in a high category which can be defined as they understand accounting courses in line with Rizaldi & Azandimitra's research (2019) which concluded that a cumulative grade point average (GPA) can have an impact in the form of a positive influence on understanding the material in lectures. With these results, it is hoped that it can be used as a reference for new students afterward to carry out the same activities, namely being able to obtain a high GPA score. Thus, this study can prove the truth of learning theory can influence accounting understanding with student GPA scores.

Student Academic Adjustment does not affect Understanding Accounting Courses with GPA as an Intervening Variable

Based on the data exposure, the results show that the GPA value is not able to influence the understanding of accounting courses based on academic adjustment, if academic adjustment is good it does not mean that the understanding of accounting courses in development economics students sampled in this study is good. This can be because students can adjust well but are not able to understand accounting courses, as well as the value of GPA, students who experience failure in self-adjustment do not necessarily have a good GPA value because the results in this study have no effect. Thus, this study cannot prove the truth of learning theory being able to influence academic adjustment with an intervening understanding of accounting with student GPA scores.

Student Social Adjustment Affects Understanding of Accounting Courses with GPA as an Intervening Variable

Based on the data exposure, the results show that the GPA value can influence the understanding of accounting courses based on social adjustment, if social adjustment is good, it means that the understanding of accounting courses in development economics students sampled in this study is good. This can be because students can adjust well and can understand accounting courses, as well as the value of GPA, students who experience failure in self-adjustment are likely to have a poor GPA value because the results in this study have an effect. Thus, this study can prove the truth of learning theory can influence social adjustment with an intervening understanding of accounting with student GPA scores.

Student Personal-emotional Adjustment Affects Understanding of Accounting Courses with GPA as an Intervening Variable

Based on the data exposure, the results show that the GPA value can influence the understanding of accounting courses based on personal-emotional adjustment, if personal-emotional adjustment is good, it means that the understanding of accounting courses in development economics students sampled in this study is good. This can be because students can adjust well and can understand accounting courses, as well as GPA scores, students who experience failure in self-adjustment, are likely to have poor GPA scores because the results in this study have an effect. Thus, this study can prove the truth of learning theory can influence personal-emotional adjustment with an intervening understanding of accounting with student GPA scores.

Conclusion

Based on the findings and discussion in this study regarding the effect of academic adjustment, social adjustment and personal-emotional adjustment on understanding accounting courses on development economics students at poor public universities using GPA as an intervening variable, it can be concluded that: (H1) Academic adjustment has no effect on understanding accounting courses, (H2) Social adjustment has a significant effect on understanding accounting courses, (H3) Personal-emotional adjustment has a significant effect on understanding accounting courses, (H4) Academic adjustment has no effect on cumulative grade point average, (H5) Social adjustment has a significant effect on cumulative grade point average, (H6) Personal-emotional adjustment has a significant effect on cumulative grade point average, (H7) Understanding of accounting courses has a significant effect on cumulative grade point average, (H8) Academic adjustment has no effect on understanding accounting courses through cumulative grade point average, (H9) Social adjustment has a significant effect on understanding accounting courses through cumulative grade point average and (10) Personal-emotional adjustment has a significant effect on understanding accounting courses through cumulative grade point average. The limitations of this study are the use of a quantitative approach, research samples that are still in one department, and the use of indicators, suggestions in this study should use a qualitative approach, a more varied sample in universities, and the development of indicators.

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