

THE EFFECT OF ACCOUNTING KNOWLEDGE AND ORGANIZATIONAL EXPERIENCE ON ACADEMIC PERFORMANCE (STUDY ON ACCOUNTING STUDENTS)**PENGARUH PENGETAHUAN AKUNTANSI DAN PENGALAMAN ORGANISASIONAL TERHADAP KINERJA AKADEMIK (STUDI PADA MAHASISWA AKUNTANSI)****I Wayan Satya Nanda¹, Jurana², Abdul Pattawe³, Sugianto⁴**Tadulako University^{1,2,3,4}*satyaiwayan27@gmail.com¹, jurananurdin@gmail.com²**Corresponding Author***ABSTRACT**

This study aims to analyze the influence of accounting knowledge and organizational experience on academic performance. It uses a quantitative approach with data collected through questionnaires. The study population consists of 1,455 students with 314 respondents as the sample. Sampling was conducted using simple random sampling. Data analysis was conducted using multiple linear regression. The results of the study indicate that accounting knowledge and organizational experience have a positive influence on academic performance, both simultaneously and partially. Accounting knowledge reflects formal competence to improve academic performance, while organizational experience supports the development of soft skills, indirectly strengthening academic performance. This study enriches the literature on the influence of formal competencies (accounting knowledge) and informal competencies (organizational experience) simultaneously, which has not been extensively studied in the context of accounting students. These findings emphasize the importance of balancing academic and organizational activities to improve academic performance by formally recognizing students' active participation in organizational activities.

Keywords: accounting knowledge, organizational experience, academic performance, students.**ABSTRAK**

Penelitian ini bertujuan untuk menganalisis pengaruh pengetahuan akuntansi dan pengalaman organisasi terhadap kinerja akademik. Menggunakan pendekatan kuantitatif dengan data yang dikumpulkan melalui kuesioner. Populasi penelitian 1.455 mahasiswa dengan 314 responden sebagai sampel. Pengambilan sampel menggunakan teknik simple random sampling. Analisis data menggunakan regresi linier berganda. Hasil penelitian menunjukkan bahwa pengetahuan akuntansi dan pengalaman organisasi berpengaruh positif terhadap kinerja akademik baik secara simultan maupun parsial. Pengetahuan akuntansi mencerminkan kompetensi formal untuk meningkatkan kinerja akademik, sedangkan pengalaman organisasi mendukung mengembangkan soft skill, secara tidak langsung memperkuat kinerja akademik. Penelitian ini memperkaya literasi tentang pengaruh antara kompetensi formal (pengetahuan akuntansi) dan kompetensi informal (pengalaman organisasi) secara bersamaan belum banyak dikaji dalam konteks mahasiswa akuntansi. temuan ini menegaskan pentingnya keseimbangan antara akademik dan kegiatan organisasi guna meningkatkan kinerja akademik dengan cara memberikan pengakuan formal terhadap keaktifan mahasiswa dalam mengikuti kegiatan organisasi.

Kata Kunci: pengetahuan akuntansi, pengalaman organisasi, kinerja akademik, mahasiswa.**1. INTRODUCTION**

In better education, student educational overall performance is one of the key indicators in evaluating their getting to know achievements. Educational performance isn't most effectively determined via cognitive competencies but is likewise encouraged via college students' creativity stages (Hamu et al., 2023). Pupil academic performance is based on the educational sports they adopt in the course of their studies (Kumalasari, 2018). For accounting

students, educational overall performance includes getting to know the theories found out for the duration of preparation and being capable of following accounting practices (Supriyatin, 2019). Many factors can have an effect on the instructional overall performance of accounting college students, certainly one of that's accounting know-how and organizational enjoyment. Accounting know-how refers to a deep expertise of accounting ideas, concepts, and practices, whilst organizational experience includes student participation in campus companies. Involvement in pupil agencies is frequently considered a helping component within the development of smooth skills consisting of management, communicate, and time management, which circuitously have an effect on college students' instructional performance.

Accounting information is a critical foundation in the area of accounting, which performs an important role in shaping college students' analytical and logical thinking. numerous preceding research have tested the connection among prior accounting information and getting to know consequences. As an instance, (Taufiq, 2015) states that previous accounting expertise has a tremendous influence on college students' stage of knowledge through studying. In the meantime, (Astuti & Khair, 2023) also state that accounting know-how has a positive and massive impact on the capability to prepare financial statements for SMEs.

On the alternative facet, involvement in organizational sports presents college students with opportunities to hone or enhance their non-educational skills which include time management, leadership, communicate, and social responsibility. (Sholikhah, 2018) states that students who are energetic in groups in the college nonetheless obtain educational overall performance within the "very first-class" class. Further, research carried out via (Santoso, 2019) states that organizational activity has a nice and massive impact on instructional performance. But, this take a look at has not but addressed the effect of organizational enjoyment on educational performance comprehensively, that's the primary attention of this study.

The novelty of this observation lies in two important variables which might not often be examined concurrently, specifically the impact of accounting expertise and organizational experience on academic overall performance. Maximum preceding studies have most effectively mentioned an unmarried variable or exceptional stages of education. Further, the context of this look was conducted on accounting college students in higher education, which could be very specific from the vocational faculty stage (Bardan & Rohayati, 2024). This study ambitions to fill this gap via simultaneously analyzing the impact of accounting know-how and organizational revel in on educational performance. Therefore, it's far expected to offer authentic clinical contributions in the subject of accounting schooling and scholar organization development.

The objectives of this take a look at are: (1) to take a look at how accounting expertise and organizational revel in can influence academic overall performance. (2) to determine the effect of accounting expertise on instructional overall performance. (3) to determine the effect of organizational enjoyment on academic overall performance. (4) to determine the mixed effect of accounting information and organizational enjoyment on academic performance.

2. Literature Review

2.1. The Human Capital Theory

The Human Capital idea was added by means of Theodore W. Schultz (1961) and similarly developed by using Gary S. Becker (1964). The Human Capital principle is a financial principle that explains that human sources are assets or efficient capital that can be developed via investment in education, education, work revel in, and health. This means that man or woman improvement has a right away effect on monetary productivity. According to (Becker, 1993) schooling is an investment in human capital because via education, individuals gain know-how, abilities, and capabilities with the intention to increase their destiny work productivity (Andriani, 2019). This concept is very critical to use on this have a look at because

it is able to provide a conceptual foundation for information that understanding and enjoyment are essential assets that people own and can increase academic productivity.

Inside the context of schooling, academic performance is the tangible end result of the improvement of human capital principle, in particular in phrases of cognitive abilities (instructional information and knowledge) and time management abilities. Training and experience are important properties in influencing students' instructional results. In this regard, accounting understanding and organizational experience are considered forms of human capital investment that contribute to improving academic overall performance.

2.2. Academic Performance

Academic performance is a term that indicates the level of achievement of a goal because someone has made an optimal effort in learning. According to (Nugraha & Ramantha, 2015) academic performance is the result of a student's potential abilities, reflected in behaviors such as mastery of knowledge, thinking skills, and motor skills acquired during the learning process. Academic performance can also be interpreted as the mastery of knowledge or skills developed through conventional subjects, as indicated by scores or grades assigned by instructors (Ridwan et al., 2022). A student's academic performance can be observed in their daily attendance in lectures and how they participate in the learning process during class. Academic performance can be influenced by study habits, which in turn affect the learning process (Hasan et al., 2019).

In the Faculty of Economics and Business Guidebook of Tadulako University for the 2018/2019 academic year, the measurement of student academic success is determined by calculating the Grade Point Average (GPA). Academic performance is measured based on the student's Cumulative Grade Point Average (CGPA). The Cumulative Grade Point Average is the result of the studies completed by the student. The student's CGPA can be formulated as follows:

$$\frac{\text{Total credits earned} \times \text{Grade Weight}}{\text{Total credits earned}}$$

The final assessment of the exams taken by students can be realized in the form of a final grade, which is the result of calculations based on the Midterm Exam (UTS), Final Exam (UAS), and special assignment grades with weights determined by the relevant lecturer (Kumalasari, 2018). According to the Faculty of Economics and Business Handbook, the final grade for each course is expressed in the form of a Grade Point Average (letter grade) as follows.

Table 1
Equivalence of Quality Value (NM) and Quality Score (AM) Based on Score Composition (NA)

Range Numerical Value (Na)	Quality Value (NM)	Quality Number (AM)
85,01 – 100	A	4,00
80,01 – 85	A-	3,75
75,01 – 80	B+	3,50
70,01 – 75	B	3,00
65,01 – 70	B-	2,75
50,01 – 65	C	2,50
0 – 50	E	0,00

Source: Faculty of Economics and Business Guidebook

2.3. Accounting Knowledge

Information is someone's theoretical and sensible understanding. Understanding can be saved in books, generation, practices, and traditions. saved expertise can be changed if used successfully (Timotius & Christian, 2017)). Understanding is the interest springing up from various human efforts or movements to recognize the item being faced (supriyatin, 2019). understanding also can be understood in terms of physical items manifested via perceptual methods, and entails cause and the 5 senses. Essentially, know-how is the entirety a person knows approximately a selected item (Aurefanda, 2019)

From the above factors, it could be concluded that expertise is the end result of a character's theoretical and practical information of a selected object or phenomenon. It could be stored in diverse forms of media and performs a critical role in shaping a character's movements and choices. The procedure of knowledge formation entails belief, efforts to recognize the object, and the application of purpose and the 5 senses.

According to AlHaryono Jusup in (Puspitasari et al., 2021) the definition of accounting is explained from two perspectives, namely from the perspective of accounting services and the process of its activities. From the user's perspective: Accounting is a discipline that provides the information needed to carry out activities efficiently and evaluate all activities of an organization. From the perspective of the activity process: Accounting is the recording, classification, summarization, reporting, and analysis of an organization's financial data. (Hantono & Rahmi, 2018) Accounting is the art of recording, classifying, summarizing, and reporting in a proper and accurate manner in monetary units all financial transactions and other events related to the finances of a company and interpreting the results. The science of accounting consists of five procedures:

1. Recording
To record transactions, it is best to use original documents or financial transaction evidence, especially recorded sources. In a company, there are various types of financial transactions.
2. Classifying
Classification is done by transferring records from the journal to the ledger..
3. Summarizing
After classification, the next step is summarizing. In summarizing, the results of the classification in the general ledger are transferred/summarized into a trial balance prepared at the end of each month. After the trial balance, adjustments are made from the transaction stage to the trial balance. At this stage, in addition to preparing the trial balance, a balance sheet is also prepared as of December 31 (end of the year).
4. Reporting

At the end of the year, the financial statements are submitted to the company's management. These statements include the income statement, statement of changes in equity, and balance sheet, which are part of the interpretation.

5. Interpreting

This stage consists of:

a. Profit/Loss Statement

This statement contains the profits and losses of a company during a 1-year period, whether the company earned profits/losses from the transactions it conducted.

b. Statement of Changes in Equity

This statement shows the increase in capital obtained by the company over the course of one year. This increase in capital is obtained from the company's retained earnings, which are added to the company's capital.

c. Balance Sheet

This balance sheet illustrates the position of the company's assets, liabilities, and capital.

According to Afdatil et al. (Hutagalung & Sudjiman, 2022) in accounting, knowledge is the ability to measure, process, and communicate data about business activities into financial statements so that they can serve as a basis for understanding the condition of the company. From the previous explanation, it can be concluded that accounting knowledge is an individual's understanding of recording, summarizing, classifying, and reporting the Company's financial statements properly so that they become financial information for interested parties.

2.4. Organizational Experience

Experience is a popular lesson that someone learns from occasions which have taken place inside the direction of their life (Siagian, 2014). Enjoyment is something that can't be separated from everyday life. experience could be very treasured to everybody, and all of us actually have their own reports. However, revel in may be given to all people as a manual or lesson in lifestyles. There are two varieties of revel in: direct revel in and oblique experience. Direct experience is the level someone has within an organisation, after which for some motive movements to every other employer. indirect experience, then again, is the enjoyment someone profits from observing events inside an employer, however they are now not part of that employer.

A business enterprise is a continuous gadget of sports achieved by way of a coordinated group of human beings to remedy human wishes by means of uniting humans, capital, materials, ideas, and herbal assets right into an unmarried entity. Basically, a business enterprise has 3 special characteristics: the presence of a set of humans, cooperation, and the rights, responsibilities, and duties of each individual to achieve the agency's goals. An organisation is the act of establishing and constructing relationships to create a unified effort to obtain common dreams (Sihotang & Samuel, 2019).

Agencies aren't unfamiliar to lecturers which include college students. Groups are regularly described as a collection of people who work collectively and have equal dreams. In keeping with Kreitner in (Laila, 2020) an organization is a coalition of emotionally dedicated individuals who paint together to reap common desires. In reality, the paradigm of an organisation is the capability of individuals to deal with assignments, obligations, commitments, and consequences.

Scholar organizational level is one way for college kids to gain technical and realistic information, so that activists apprehend the extent of trouble or ease in running a corporation (Hasriani, 2018). This aligns with Gazalba view, (Laila, 2020) that revel in is won thru motion or advent, skill or know-how received via doing some thing, and expertise acquired from sensible existence reviews thru events and emotions.

From the above explanations, it can be concluded that organizational experience is a process that shapes knowledge and skills for leading an organization, participating in organizational activities, and thereby acquiring skills that are not obtained in academic fields.

According to Kreitner in (Laila, 2020) organizational experience indicators are as follows: (1) commitment. Organizational commitment is an individual's attitude or behavior toward an organization in terms of loyalty and the achievement of the organization's vision, mission, and goals. Individuals who are said to have a high level of commitment to an organization are characterized by strong belief in and acceptance of the organization's goals and values, a strong willingness to work for the organization, and a strong desire to remain a member of the organization. (2) Responsibility. Responsibility is the obligation to bear everything, thus taking on everything related to the organization. A sense of responsibility arises from an awareness of the good and bad consequences of one's actions. In addition, compassion develops and a sense of responsibility arises when there is a sense of concern in solving problems. (3) Participation in the organization. Participation in an organization is the mental or intellectual involvement, feelings, and/or emotions of individuals in a group situation that encourages the group to contribute to the achievement of its goals. (4) Being more sensitive and critical thinking. Critical thinking is a process whose purpose is to make rational and appropriate decisions in all aspects of life and to reason logically when challenging what we believe. And finally (5) having the ability to communicate and express opinions effectively. Communication is the process of conveying a message from the communicator to the listener. Effective communication usually aims to make it easier for others to understand the message conveyed by the messenger. Effective communication also aims to ensure that the information conveyed can generate feedback from the message recipient. For this reason, the effective communication process must be carried out using language that is clear and understandable to others.

2.5. Hypothesis Development

2.5.1. The Impact of Accounting Knowledge on Academic Performance

Accounting knowledge helps students understand basic accounting concepts such as the balance sheet, income statement, cash flow statement, and basic accounting principles. A strong understanding of these concepts can help students better grasp course material, thus preparing them for exams and academic assignments. This, in turn, impacts their academic performance. Accounting knowledge tends to focus on the intellectual aspect, without understanding the philosophical meaning, thus suboptimally supporting academic performance (Jurana & Khairin, 2017).

Accounting knowledge indicators, according to Lestari & Rustiana (2019), are declarative knowledge. Declarative knowledge describes knowledge of facts and is based on concepts. Declarative knowledge can be acquired through memorization or understanding in the form of statements such as definitions, concepts, and formulas. An example of declarative knowledge is someone who understands the accounting cycle and the accounting equation. The next indicator is procedural knowledge, knowledge that remains consistent with applicable accounting rules or standards and often relies on experience. For example, procedural knowledge is someone who can prepare financial statements. The combination of these two types of knowledge not only strengthens students' cognitive abilities, particularly accounting students, but also supports exam preparation, assignment completion, and a more active and effective learning process, all of which can positively impact academic performance.

This aligns with research conducted by Puspitasari et al., 2021, which states that accounting knowledge influences the use of accounting information. Research conducted by Lestari & Rustiana, 2019, also indicates that accounting knowledge influences the performance of micro, small, and medium enterprises.

H1: Accounting knowledge has a positive and significant effect on student academic performance.

2.5.2. The influence of accounting knowledge on academic performance

Organizational experience plays an important role in student self-development, such as developing teamwork skills, good communication skills, organizational skills, and other specific skills according to the field and organization involved. Organizations also have an impact on improving intelligence, one of which is interpersonal intelligence (Oviyanti, 2016).

According to Howard Gardner (Oviyanti, 2016), interpersonal intelligence is the ability to understand others' thoughts, attitudes, and behaviors. Individuals with this intelligence tend to communicate effectively in social settings, making them easily accepted in any environment, as we are inherently social beings. Having interpersonal intelligence can have a positive impact on students' daily lives on campus, thereby influencing their academic performance. This is consistent with research conducted by (Azizah et. al., 2019) which explains that organizational experience influences work readiness.

H2: Organizational experience has a positive and significant effect on student academic performance.

2.5.3. The influence of accounting knowledge and organizational experience on academic performance

Students with good accounting knowledge tend to find it easier to understand course materials, including basic accounting concepts such as balance sheets, income statements, cash flow statements, and others. As a result, students become more confident and effective in the learning process, which directly contributes to their academic performance.

Additionally, students with organizational experience also acquire various additional skills such as time management, leadership communication, and teamwork. This prepares students to face academic challenges as they are already accustomed to responsibility, pressure, and problem-solving, whether individually or in groups. This aligns with research conducted by (Andriani, 2019) which states that human capital refers to an individual's stock of knowledge and experience; the higher the stock of knowledge and experience an individual possesses, the higher their human capital stock is expected to be.

H3: Accounting knowledge and organizational experience simultaneously and partially have a positive influence on students' academic performance.

3. METHODS

This study uses quantitative methods. The research was conducted at the Faculty of Economics and Business, Tadulako University, Palu City, Central Sulawesi. Data was collected from October 2023 to March 2024 using a questionnaire via Google Forms targeting active accounting students from the 2017, 2018, 2019, 2020, 2021, and 2022 cohorts. These cohorts were deemed suitable as respondents because they had completed basic accounting courses, participated in student organization activities, and had a Cumulative Grade Point Average (CGPA). The sample was selected using simple random sampling, with the Slovin formula used to determine the sample size. Out of 1,455 accounting students, 314 samples were obtained.

The operational variables in the study can be seen in Table 2.

Table 2
Operational Variable Matrix of the Study

Variable	Dimensi	Indicator	Measurement
Accounting Knowledge (Lestari & Rustiana, 2019)	Accounting Knowledge	1. Declarative knowledge	Ordinal
		2. Procedural knowledge	

Variable	Dimensi	Indicator	Measurement
Organizational Experience (Laila 2020)	Organizational Experience	1. Commitment	Ordinal
		2. Responsibility	
		3. Participation in organizations	
		4. More sensitive and critical thinking	
Academic Performance (Ridwan 2019)	Academic Performance	1. GPA	Ordinal
		2. Class participation	
		3. Communication skills	

In this study, the indicators in the operational matrix of variables are the basis for creating the questionnaire. All independent and dependent variables use a Likert scale. Data analysis begins with testing the validity and reliability of each variable. Next, classical assumption testing, multiple linear regression testing, and hypothesis testing are performed.

4. RESULTS AND DISCUSSION

4.1. RESULTS

The results of this study have met the validity and reliability tests, as well as the classical assumption tests consisting of normality tests, multicollinearity tests, autocorrelation tests, and heteroscedasticity tests.

F Test

Based on the results of the ANOVA (Analysis of Variance) test in Table 3, the calculated F value is $98.447 >$ the table F value of 3.024, and the significance level is less than the confidence level ($0.000 < 0.05$). Based on these values, it can be interpreted that accounting knowledge and organizational experience simultaneously have a significant effect on academic performance.

Table 3
Anova Test Results of the Coefficient of Determination Test

Table 4 shows the overall influence of independent variables on dependent variables, as

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	350.733	2	175.366	98.447	.000 ^b
	Residual	553.993	311	1.781		
	Total	904.726	313			

a. Dependent Variable: Y (Academic Performance)

b. Predictors: (Constant), X1 (Organicational Experience) X2 (Accounting Knowledge)

Seen in the Adjusted R Square value of 0.715. This value means that accounting knowledge and organizational experience have an influence of 71.5%, while the remaining 28.5% is influenced by other variables outside the model that were not examined in this study. From Table 4, it can also be seen that the correlation coefficient (R) value is 0.847, indicating that the relationship between the independent variables and the dependent variables in this study falls into the strong category.

Table 4.
Determination Coefficient

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.847 ^a	.717	.715	.667

a. Predictors: (Constant), Organizational Experience, Accounting Knowledge

Multiple Linear Regression Test Results

Table 4 shows the results of the multiple linear regression test with the following equation:

$$Y = 8.759 + 0.709X_1 + 0.121X_2 + e$$

Table 5.
Multiple Linear Regression Test Results
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	8.759	1.026		8.539	.000
	Accounting Knowledge	.709	.058	.548	12.229	.000
	Organizational Experience	.121	.024	.231	5.158	.000

a. Dependent Variable: Academic Performance

Source: Processed Data (2025)

The regression coefficient for accounting knowledge is 0.709, indicating a positive direction. This value shows that if accounting knowledge increases by 1, but the values of other variables remain unchanged, academic performance will increase by 0.709. The regression coefficient for organizational experience is 0.121, indicating a positive direction. This value indicates that if organizational experience increases by 1, while the values of other variables remain unchanged, organizational experience will increase by 0.121.

T Test

Based on Table 5, it can also be used as a basis for evaluating the results of the partial hypothesis test (t-test). First, accounting knowledge (X_1) has a calculated t-value of (12.229) > t-table (1.967) with a significant value of $0.000 < 0.05$ (alpha value), meaning that accounting knowledge has a positive and significant effect on academic performance. Second, organizational experience (X_2) has a t-value of (5.158) > t-table (1.967) with a significance value of $0.000 < 0.05$, which means that accounting knowledge has a positive and significant effect on academic performance.

4.2. DISCUSSION

4.2.1. How accounting knowledge and organizational experience influence academic performance

Accounting knowledge and organizational experience are important factors that can influence academic performance, especially for accounting students. Accounting knowledge

includes an understanding of principles, concepts, and techniques of accounting. Students with stronger accounting knowledge are naturally more confident, making it easier for them to understand course materials, assignments, and exams related to accounting, as well as being more active in discussions and asking questions. Similarly, the ability to analyze data and solve problems generally enhances students' cognitive abilities, which can influence their academic performance.

Organizational experience also influences academic performance. Student involvement in organizational activities such as the Student Executive Board (BEM), Student Association, extracurricular activities, and others can enhance skills in communication, time management, leadership, and teamwork, which are useful in completing coursework and group projects. Additionally, students who are active in organizations tend to have higher motivation for learning because they are accustomed to targets and responsibilities. Equally important, organizational involvement provides opportunities to discuss academic matters with seniors and peers, thereby gaining academic insights and better understanding specific courses. If students can balance accounting knowledge with active and controlled organizational experience, their academic performance is likely to be better than those who focus solely on one aspect.

4.2.2. The Influence of Accounting Knowledge on Academic Performance

Based on desk V, accounting information has a fine and sizable affect on educational overall performance. that is in step with human capital theory, and is the reason that the better the level of human improvement, the better the productiveness inside the future. In this study, human improvement is inside the shape of accounting expertise, at the same time as future productivity is taken into consideration as instructional performance. The studies show that accounting college students with precise accounting understanding may be seen from how they apprehend the material, whole assignments, and draw close fundamental accounting ideas. This aligns with the research performed by way of (Priliandani et al., 2020), which states the equal issue, that accounting know-how has a nice impact on the usage of accounting records, and the research carried out through (Lestari & Rustiana, 2019) additionally states that accounting expertise has a tremendous impact at the performance of micro, small, and medium organisations. However, there's a difference from preceding research, as this look at makes a speciality of academic performance.

4.2.3. The influence of organizational experience on academic performance

Based on Table V, organizational experience has a positive and significant influence on academic performance. Organizational experience is an external factor that can support character building and academic success. By participating in organizations, students can improve their communication skills, become more confident, improve their time management, and become more responsible. This aligns with the teachings of human capital theory, which explains that through self-development in this study, organizational experience can enhance future productivity (academic performance). This also aligns with research conducted by (Azizah et al., 2019) on organizational experience and students' work readiness, which stated that organizational experience has a positive and significant impact. However, this study focuses on academic performance rather than work readiness.

4.2.4. The influence of accounting knowledge and organizational experience on academic performance

Primarily based on Tables 3 and 5, accounting information and organizational experience concurrently and in part affect academic performance. When accounting know-how and organizational level are blended, they complement and give a boost to each other. Now not best are they gifted in gaining knowledge of the fabric, however additionally they possess

social and managerial skills that guide the mastering system. The combination of formal and casual capabilities concurrently drives educational performance development. The outcomes of this look at emphasize the significance of a complete approach in student improvement, which entails not handiest enhancing academic components however additionally organizational sports which could foster social and private factors. This aligns with the human capital concept, which states that making an investment of time and sources in growing expertise, enjoyment, and talents enhances the ability to acquire superior outcomes or academic overall performance inside the context of this research. A take a look at performance (Lestari & Rustiana, 2019) determined that accounting knowledge has an advantage and has an effect on the overall performance of micro, small, and medium organizations. Moreover, studies performed by way of (Azizah et al., 2019) states that organizational experience has a tremendous and tremendous impact on students' work readiness. This study's novelty lies in the variables (accounting understanding and organizational enjoyment), that have been significantly studied one after the other and in exceptional contexts, specifically college students' educational performance.

5. CONCLUSION

Accounting knowledge and organizational experience have a positive influence on academic performance, both simultaneously and partially. Accounting knowledge demonstrates formal competencies that enhance academic performance, while organizational experience reflects informal competencies that can improve soft skills such as time management and communication, which support academic performance success.

Theoretically, human capital theory is highly suitable for explaining and understanding the phenomenon observed among accounting students regarding the influence of accounting knowledge and organizational experience on academic performance during higher education. This study also enriches the literature on the simultaneous influence of formal competencies (accounting knowledge) and informal competencies (organizational experience), which has not been extensively studied in the context of accounting students. The practical implications of this research can be used as a reference by universities, especially faculties, to design policies that balance academic and organizational activities. For example, by formally recognizing students' active participation in organizational activities.

The main limitation of this research is that the number of variables studied is limited to only two variables, namely accounting knowledge and organizational experience. Therefore, future researchers may consider other variables such as the learning environment and teaching quality. Another limitation is the narrow scope of the study which was conducted only at the Faculty of Economics and Business, University of Tadulako. Future researchers are advised to conduct studies at other universities to obtain comparisons, thereby providing a comprehensive and holistic picture.

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