**PENGARUH GAYA BELAJAR TEHADAP PEMAHAMAN DASAR AKUNTANSI MAHASISWA**

*Jenis Sesi Paper: Poster paper*

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| Bainal Arif  UNILA  bainal08@gmail.com | **Fajar Gustiawaty Dewi**  UNILA  fajargd@yahoo.com |
| Pigo Nauli  UNILA  pigonauli@gmail.com | |

***Abstract:*** This research was motivated by the phenomenon the lacking of a good level in understanding accounting lesson for students majoring in accounting, seen from the fluctuations in academic achievement based on the introduction of the first accounting year 2011-2014 and still there are students who do not understand the accounting that can be viewed by the achievement of students who got the value of C +, C, D and E increase in 2014. The purpose of this study was to examine the factors that influence student understanding of basic accounting views of the achievement of students. One factor that was emerged author of the learning styles of students, because learning is a process of understanding the basic concepts of accounting students will be accounting in college.  
  
The population in this study was including Lampung University accounting student force 2015, 2014 and 2013, which totaled 968 students. Selection of sample research conducted in accordance with the purpose (purposive sampling). Samples are taken as many as 210 accounting students from the University of Lampung regular courses S1. Data used in this study are primary data and researchers test the data by using SPSS 21 software which includes descriptive statistical analysis, validity, reliability test different test t-test and linear regression.  
  
The results of this study indicate that auditory learning style is more dominant than the other learning styles and average highest achievement level accounting students in group auditory learning style. From the test results there is no difference between a basic understanding of accounting students with a visual learning style auditory, kinesthetic and auditory to kinesthetic to visual.

**Keywords:** visual learning styles, learning styles auditory, kinesthetic learning style, a basic understanding of accounting