

**THE INFLUENCE OF LEARNING DIFFICULTIES ON THE GROUP OF
FINANCIAL ACCOUNTING SUBJECTS ON THE INTEREST IN
BECOMING AN ACCOUNTING TEACHER**

*(Case study in 2015 batch of students of Economic Education Study Program
FKIP Pasundan University)*

ABSTRACT

*The objectives of this study were: (1) to find out the learning difficulties of students of the 2015 economic education study program in the group of financial accounting subjects. (2) knowing the interest of 2015 economic education study program students to become accounting teachers. (3) find out how much influence the learning difficulties in the group of financial accounting subjects have on students' interest in becoming accounting teachers in the 2015 economic education study program. The approach used in this study is quantitative using survey methods, as well as descriptive verification. The population in this study were students of 2015 Economic Education Study Program FKIP Universitas Pasundan, amounting to 99 students. The main data collection techniques in this study are questionnaires, while data processing uses Microsoft Excel 2013 and SPSS.25 programs. The results of this study state: (1) student learning difficulties are in the category of "high enough", the main factors are derived from internal factors (intelligence, volatility of emotions / attitudes, impaired sense of sight and hearing devices) with an average of 3.03 . (2) the interest of students to become accounting teachers belongs to the "high" category, the main factor is derived from external factors (family environment, school / campus environment and community environment) with an average of 3.70. (3) there is enough influence between variable X and Y variable which is equal to 0.306, which means learning difficulties have an influence of 30.6% on the interest in becoming an accounting teacher, while the remaining 69.4% is explained by variables and other indicators not examined, on regression coefficients learning difficulties have a negative sign which means the smaller learning difficulties, the higher the interest in becoming an accounting teacher, meaning learning difficulties have a negative effect on **the** interest in becoming an accounting teacher. The conclusion of the research hypothesis is acceptable, because there is an influence between variable X on variable Y.*

Keywords: Learning difficulties, Interest in becoming a teacher, Accounting.