

THE INFLUENCE OF USE OF INTERNET MEDIA AND TEXTBOOKS ON STUDENT LEARNING OUTCOMES IN ACCOUNTING CLASS OF VOCATIONAL HIGH SCHOOLS

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Keyword

Internet Media, Textbooks, Learning Outcomes

Abstract

This study aims to examine the effect of internet media utilization and textbooks on student learning outcomes in Basic Accounting class X AKL SMK Negeri 1 Sragen. This research is a quantitative study with a survey design. The population in this study were all students of class X AKL SMK Negeri 1 Sragen in the 2022/2023 academic year. The sample was taken as many as 118 students with simple random sampling. Data collection methods using questionnaires and documentation. The data analysis technique used is multiple linear regression analysis, t test, F test, determination coefficient test, effective contribution (SE) and relative contribution (SR). The results of this study indicate that: 1) Internet Media Utilization has a positive and significant effect on student learning outcomes. This is known on the basis of the calculation obtained of $8.752 > 1.980$ with a significance value < 0.05 , namely 0.000; 2) Textbook utilization has a positive and significant effect on learning outcomes. This is known on the basis of the calculation obtained of $9.626 > 1.980$ with a significance value < 0.05 , namely 0.000; and 3) Internet media utilization and textbooks simultaneously affect learning outcomes. This is known on the basis of the calculation obtained of $96.665 > 3.08$ with a significance value < 0.05 , namely, 0.000. The implications of this research can be used by the school to hold seminars on the utilization of internet media and textbooks to support learning activities and improve student learning outcomes at SMK Negeri 1 Sragen.

INTRODUCTION

Education is a process that is carried out dynamically in order to create humans who have smart and creative thoughts during this era of globalization. Education as a process to provide changes in human behavior in order to make themselves independent. Through education, it is strived to be able to create humans who have quality, responsibility, and anticipation of problems that can be encountered during the coming period. According to Harsono (2019) Education is a teaching and learning process that is carried out continuously to improve one's abilities. Education has a significant role in improving the quality of human resources. So that in order to improve the quality of human resources, it is necessary to improve the education sector.

Through learning activities, students not only interact with teachers who are the only source of learning, but also interact with all learning resources that have the possibility to be utilized by students as learning resources to support teaching and learning activities. Learning implementation is a complex activity between teachers and students in order to obtain maximum learning outcomes. Learning outcomes have a very important role to be able to measure the

quality of student learning that can be achieved after studying the material. According to Nawawi (2007) Learning outcomes have an understanding as a level of success produced by students while studying lessons in learning activities which are expressed in the form of numbers through the implementation of exams.

During learning activities, the main thing that becomes the goal is to obtain student success in order to master the subject matter that has been presented by the teacher and be able to obtain learning objectives in the implementation of learning carried out by the teacher in the classroom during the process of delivering learning materials. Teachers need to guide students so that students are active during the implementation of learning, but teachers not only explain the subject matter. Teachers need to utilize learning resources to help teaching and learning activities to be more interesting and make it easier for students to understand the subject matter. The main learning resources utilized during the process of presenting material in class by teachers to students are in the form of textbooks. Apart from textbooks, internet media is the easiest means for students to get information about the material being studied. The internet was created to provide convenience to human activities, especially those related to the world of education. The subject matter presented by the teacher using internet media can be studied in full to expand students' knowledge. In this era of globalization, subject matter information can not only be obtained through textbooks, but can also be easily obtained through internet media. With the internet, you can easily find out various information that occurs in different parts of the world. However, in its application, internet media is sometimes still less effective to be utilized in learning activities because the internet seems to be accessed by students for activities that have less benefit to learning activities so that the impact on the implementation of learning is hampered because the teacher only uses textbooks as a benchmark.

Learning activities basically aim to develop the potential and creativity of each student. Feedback on the results of learning carried out by students will be given in the form of a learning outcome report based on how each student participates in learning activities. Of the various indicators used to assess the effectiveness of the learning process is to review student learning outcomes. Student success is strongly influenced by the implementation of learning carried out, it is hoped that students will be able to get maximum results during learning activities which are expressed through the achievements that students are able to produce. According to Dimiyati (1993) learning outcomes are the success of teachers and students during learning and teaching interactions in the classroom. Through the teacher's side, teaching activities end by evaluating the learning process that has taken place. Meanwhile, through the student side, learning activities end with the acquisition of learning outcomes.

The problem that teachers often encounter during the implementation of the teaching and learning process is to choose or provide teaching materials or learning resources that are tailored to students in order to gain competence. This is because, in accordance with the curriculum or syllabus, the information available in the textbook is only written "subject matter". So, teachers have the responsibility to present relevant subject matter clearly and in detail. Not only that, the problem is also in how to choose the type, depth, space, policy, and treatment of the subject matter, all of which must be considered properly. Another problem that arises is the selection of learning resources. Learning resources are usually only focused on books. Internet media is one of the many educational resources available to teachers and students. As additional learning resources, teachers can use journals, magazines, interactive CDs, and so on.

Learning resources are an essential component for every teacher. Learn about what each teacher specifically uses to help with new learning, teaching and skills projects. For most teachers, textbooks remain the main and only benchmark for learning. Yet to help students learn more effectively there are other learning resources that can be utilized in teaching activities. Textbooks are the single most effective teaching tool that teachers use to teach classroom instruction. According to Sitepu (2012), a book that is used as a reference used by teachers that contains subject matter to support teaching and learning activities is known as a textbook. Without using

teaching materials that are very adequate to ensure learning activities that lead to maximum learning outcomes. One of the problems with the utilization of textbooks is that the content of the material is not updated regularly. The existence of textbooks provides assistance to learning activities, but should not only be guided by textbooks. The internet can also be used to obtain information about subject matter. The combination of using internet media and textbooks will synergize to create information that has a comprehensive understanding and broad knowledge in today's global era.

This research was conducted at SMK Negeri 1 Sragen using X AKL class students who obtained Basic Accounting subjects as research subjects. This is done because there are still students who have not obtained optimal learning outcomes. Through the results of the End of Semester Assessment (PAS), it can show that student learning outcomes are not optimal. SMK Negeri 1 Sragen sets the KKM (Minimum Completeness Criteria) value in Basic Accounting subjects at 75. However, in reality there are still some students who get scores below the KKM. This is due to the fact that there are still many students who have difficulty understanding the material that has been taught by the teacher and the lack of motivation of students to look for learning resources that can help master the subject matter. Therefore, teachers must maximize learning activities for students and teachers must strengthen the learning system that is often given to students by utilizing learning resources that are in accordance with the needs and conditions of today's students. Optimizing student learning outcomes through the use of internet media and textbooks is an aspect that must be considered in order to improve and optimize student learning outcomes in Basic Accounting subjects.

However, the fact is that students' use of internet media is not used by students for alternative sources other than textbooks to provide convenience in finding information about basic accounting subject matter but is used to play social media. Internet facilities provided by schools are not able to be utilized by students as much as possible for learning. In addition, the lack of intensity of students in reading textbooks can cause students to experience difficulties in mastering the subject matter.

Based on the description of the problems described earlier, this study will focus on how much influence the use of internet media and textbooks has on student learning outcomes in Basic Accounting class X Financial Accounting and Institutions of SMK Negeri 1 Sragen. It is hoped that this research can provide information and solutions to improve student learning outcomes by utilizing learning resources from the use of internet media and textbooks specifically for class X Basic Accounting subjects.

METHOD

This research uses quantitative research with survey design. This research was conducted at SMK Negeri Sragen which is located at Jl. Ronggowarsito, Sragen Manggis, Sragen Wetan, Sragen Regency, Central Java province 57252. The independent variables of this study are the utilization of internet media and the utilization of textbooks, while the dependent variable is learning outcomes. The population in this study were all students of class X AKL SMK Negeri 1 Sragen in the 2022/2023 academic year. The sample amounted to 118 students. The sampling technique used simple random sampling. Data collection techniques using questionnaires and documentation. The results of the instrument trial were analyzed using validity and reliability tests. The results of data collection are then tested using the prerequisite analysis test which consists of normality test, linearity test, multicollinearity test, and heteroscedasticity test. Data analysis techniques using multiple linear regression analysis, t test, F test, coefficient of determination test, effective contribution (SE) and relative contribution (SR).

RESULTS

- a. Description of Research Data

The description of the variables used in this study is the independent variable, namely the utilization of internet media (X_1), textbook utilization (X_2), and the dependent variable, namely student learning outcomes (Y). The following is a description of the data from each variable:

Table 1 Variable Data Description

	Learning Outcomes	Internet Utilization	Media Textbook Utilization
Mean	74,60	57,30	55,34
Median	74,00	57,00	56,00
Mode	73	54	48
Std. Deviation	5,241	5,547	6,636
Variance	27,472	30,775	44,038
Minimum	62	43	43
Maximum	91	68	69
Sum	8803	6761	6530

Source : primary data processed, 2023

The results of the analysis of table 1 show that the documentation method is used by researchers to obtain data on learning outcomes through so that the PAS (End of Semester Assessment) scores of students in class X AKL SMK Negeri 1 Sragen in the 2022/2023 academic year are obtained. Based on the data above, it is known that the maximum value is 91 and the minimum value is 62. From these values, the average value or Mean (M) is 74.60; Median (Me) is 74; Mode (Mo) is 73; and Standard Deviation is 5.241; and Standard Variance is 27.472. From the explanation above, it can be seen that the average student gets a score of 74.60 which is still below the average KKM (Minimum Completeness Criteria) which has been set at 75. So it is necessary to utilize internet media and textbooks so that they can be used by students to support learning activities.

The results of the analysis show that the variable of internet media utilization is obtained using a questionnaire method which is categorized. The categorization becomes 4 categories, namely: strongly agree, agree, disagree, and strongly disagree. Based on the data above, it can be seen that the maximum value is 68 and the minimum value is 43, and the average value or Mean (M) is 57.30; the middle value (Me) is 57.00; Mode (Mode) is 54. While the standard deviation shows that the size of the distribution of the internet media utilization variable is 5.547 and the variance is 30.775. Where the standard deviation is smaller than the average value, which means that the data deviation is very small.

The results of the analysis show that the variable of textbook utilization is obtained using a questionnaire method which is categorized. The categorization becomes 4 categories, namely: strongly agree, agree, disagree, and strongly disagree. Based on the data above, it can be seen that the maximum value is 69 and the minimum value is 43, and the average value or Mean (M) is 55.34; the middle value (Me) is 56.00; Mode (Mode) is 48. While the standard deviation shows that the size of the spread of the internet media utilization variable is 6.636 and the variance is 44.038. Where the standard deviation is smaller than the average value, which means that the data deviation is very small.

b. Data Analysis Results

1) Data Prerequisite Test

The results of the data normality test are normally distributed, because it can be seen that the Asymp. Sig. (2-tailed) > 0.05 (0.200 > 0.05). The linearity test results show that between the variables of internet media utilization (X_1) and textbook utilization (X_2) to learning outcomes (Y) there is a linear relationship, because the significance value of internet media utilization (X_1) of 0,720 > 0,05 and textbook utilization (X_2) 0.796 > 0.05. It can be seen that both variables show a significance value greater than 0.05. The multicollinearity test results show that the regression model in this study does not occur

multicollinearity, because there are no variables that have a tolerance value > 0.10 and $VIF < 10$. Where the tolerance value of internet media utilization (X_1) and textbook utilization (X_2) is 0.984 while the VIF value for both variables is 1.016. The results of the heteroscedasticity test showed no heteroscedasticity problem, because the probability value > 0.05 . Where the probability value of internet media utilization (X_1) is 0.401 and the utilization of textbooks (X_2) is 0.209.

2) Hypothesis Test

In this study there is a hypothesis that is tested for truth. The following is an explanation of the results of the research hypothesis test, which can be seen in table 5 below

Table 2. Hypothesis Test Result

Variables	Regression Coefficients	t_{count}	Sig.
(Constant)	23,255		
Internet Media Utilization	0,475	8,752	0,000
Textbook Utilization	0,436	9,626	0,000
F_{count}	96,665		
R^2	0,627		

Sources : primary data processed, 2023

From table 2 above, it can be seen that the hypothesis test results show that:

- H_1 accepted and H_0 rejected because the value t_{count} of 8,752 with a significance of 0,000. Thus it shows that the significance value is smaller than 0,05 ($0,000 < 0,05$) and t_{hitung} greater than t_{table} ($8,752 > 1,980$). So it can be concluded that the hypothesis of this study is accepted and H_1 , "There is an Effect of Internet Media Utilization on Student Learning Outcomes in Basic Accounting Class X AKL SMK Negeri 1 Sragen."
- H_2 accepted and H_0 rejected because the value t_{count} of 9,626 with a significance of 0,000. Thus that significance value is smaller than 0,05 ($0,000 < 0,05$) and t_{count} greater than t_{table} ($9,626 > 1,980$). So it can be concluded that the hypothesis of this study is accepted and H_2 , "There is an Effect of Textbook Utilization on Student Learning Outcomes in Basic Accounting Class X AKL SMK Negeri 1 Sragen."
- H_3 accepted and H_0 rejected because the value F_{count} of 96,665 with a significance of 0,000. Thus that significance value is smaller than 0,05 ($0,000 < 0,05$) and F_{count} greater than F_{table} ($96,665 > 3,08$). So it can be concluded that the hypothesis of this study is accepted and H_3 , "There is an Effect of Internet Media Utilization and Textbook on Student Learning Outcomes in Basic Accounting Class X AKL SMK Negeri 1 Sragen."

Based on the table, it is also known that the coefficient of determination (R^2) of 0.627 or equal to 62.7%. This shows that 62.7% of the learning outcomes variable can be explained by variations in the independent variables, namely the utilization of internet media and textbooks, while 37.3% is influenced by other variables. With a relative contribution (SR) for internet media utilization variables of 45.82% and textbook utilization of 54.18% to learning outcomes. As well as effective contribution (SE) for internet media utilization variables of 28.73% and textbook utilization variables of 33.98% to learning outcomes.

DISCUSSION

The results showed that the aspects of internet media utilization and textbooks jointly and significantly influenced the learning outcomes of students in the Basic Accounting class X AKL SMK Negeri 1 Sragen in the 2022/2023 academic year. This can be seen from the linear regression equation as follows $Y = 23.255 + 0.475X_1 + 0.436X_2$, based on the linear regression equation, it can be seen that the regression coefficient of each independent variable is positive, meaning that

the variables of internet media utilization and textbooks together have a positive effect on student learning outcomes in Basic Accounting class X AKL SMK Negeri 1 Sragen.

a. The Effect of Internet Media Utilization on Learning Outcomes

The results of the analysis can be shown that the use of internet media has an effect on student learning outcomes. This is in accordance with the first hypothesis, namely, "There is a positive and significant effect of internet media utilization on student learning outcomes in Basic Accounting class X AKL SMK Negeri 1 Sragen", so that the first hypothesis is proven. The use of internet media by students will result in an increase in their learning outcomes, if internet media can be utilized as a source of obtaining information about learning materials. However, student learning outcomes will decrease, if internet media is used for things outside of learning activities.

According to Khafid Ismail (2017), which states that the use of the internet affects student learning outcomes. This result is obtained through t test testing which shows that the value of $t_{count} 30.885 > t_{table} 1.734$ with a significance level of 5%. Where the use of the internet can have a positive impact and improve student learning outcomes. So that the internet variable has a significant influence on student learning outcomes.

Based on the results of the study, it can be seen that the utilization of internet media plays an important role in supporting learning activities so that students get satisfactory learning outcomes. Utilization of internet media can be used as an alternative source besides textbooks to make it easier for students to find information about Basic Accounting subject matter and complement the material already owned through textbooks so that it can broaden their horizons and knowledge. If internet media can be utilized by students as a learning resource, not to access social media and even online games, it will have a positive impact on improving student learning outcomes. Because by accessing internet media students can gain broader and deeper knowledge. So that internet media is not used to access social media or online games, the role of schools and teachers is needed to provide guidance to students to focus on improving learning outcomes by utilizing internet media as a learning resource.

In addition, from the use of internet media as a learning resource, students find it easier to overcome the difficulties they face because the internet can be accessed anytime and anywhere, so they are motivated to learn. Internet media as a means of support for students to gain broader and deeper knowledge, which is not only listed in textbooks. For example, in learning activities carried out in class, students can gain knowledge in theory through the teacher, but when students access internet media, students can gain more real knowledge in the form of pictures or videos that are not only theoretical.

b. The Effect of Textbook Utilization on Learning Outcomes

The results of the analysis can be shown that the utilization of textbooks has an effect on student learning outcomes. This is in accordance with the second hypothesis, namely, "There is a positive and significant effect of textbook utilization on student learning outcomes in Basic Accounting Class X AKL SMK Negeri 1 Sragen", so that the second hypothesis is proven. The use of textbooks by students will result in an increase in their learning outcomes, if textbooks can be utilized as a source of obtaining information about the subject matter. However, student learning outcomes will decrease, if coursebooks are not utilized by students.

According to I Nyoman Sukra & Luh Nyoman Chandra Handayani (2015) which states that the use of textbooks affects learning outcomes. This can be seen through the critical X^2 with the value X^2 Chi Kwadrat result. The calculation results show that $X^2 >$ the critical value (3,841). Through this difference, it can cause that the textbook has a positive and significant influence on learning outcomes.

Based on the results of research that has been conducted, the utilization of textbooks has an influence on student learning outcomes. This can be seen through the frequency of

use of textbooks by students which has increased which has caused student learning outcomes to also increase. The intensity of the use of textbooks by students as a source of obtaining information about science and subject matter can increase student learning outcomes. In terms of usefulness, coursebooks have been utilized well by students to get convenience in deepening the material contained in coursebooks. Thus, it can be concluded that the use of textbooks is very important to improve student learning outcomes.

In addition, from the utilization of textbooks by students as a source of information designed based on the structure and sequence based on certain fields of science. Textbooks have a fairly important role in supporting student learning activities. Textbooks can help so that learning activities can be carried out in accordance with the learning objectives to be achieved. Textbooks can also provide assistance in accelerating the achievement of curriculum targets, where textbooks have a dominant influence on improving student learning outcomes.

c. The Effect of Internet Media Utilization and Textbooks Simultaneously on Learning Outcomes

The results of the analysis can be shown that the utilization of internet media and textbooks has a positive and significant effect on learning outcomes. These results can be said to be in accordance with the third hypothesis, "There is a simultaneous positive and significant influence between the utilization of internet media and textbooks on student learning outcomes in Basic Accounting class X AKL SMK Negeri 1 Sragen, so the third hypothesis is proven.

According to Aan Anisah & Ezi Nur Azizah (2016) which states that there is an effect of using textbooks and the internet as a learning resource on learning outcomes in social studies subjects at SMP Negeri 1 Palimanan Cirebon Regency. This is indicated by hypothesis testing carried out by obtaining a value of $t_{count} > t_{table}$ or $9,189 > 2,045$ so that H_a accepted and proves that the use of textbooks and the internet as a learning resource is a significant influence on learning outcomes.

Based on the results of multiple linear regression tests, it shows that the coefficient of determination (R^2) amounted to 0.627. This value means that the contribution made by the combination of variables of internet media utilization and textbook utilization to student learning outcomes in Basic Accounting Class X AKL SMK Negeri 1 Sragen is 62.7%, while the rest is influenced by other variables not examined. Students utilize textbooks as a learning resource to find information about subject matter. Meanwhile, the internet media is used by students as an alternative source to find other information that is not listed in the textbook. Every learning activity carried out by students using internet media and textbooks as learning resources is able to improve student learning outcomes.

CONCLUSION

Based on the results of the analysis, it shows that the utilization of internet media has a significant effect on learning outcomes, proving that the first hypothesis which states that there is an effect of internet media utilization on learning outcomes. While the utilization of textbooks has a significant effect on learning outcomes. This proves that the second hypothesis which states that there is an effect of textbook utilization on learning outcomes. While the effect of internet media utilization and textbooks together have an effect on learning outcomes. From these results, it shows that the third hypothesis states that there is an effect of internet media utilization and textbooks on learning outcomes. This proves that the increasing utilization of internet media will affect the improvement of student learning outcomes. While the utilization of textbooks increases will affect the improvement of student learning outcomes. This research is expected as a self-evaluation and input material so that students pay more attention to improving learning outcomes. Encourage students to increase the use of internet media and textbooks as learning

resources so that they can make students able to obtain satisfactory learning outcomes. The results of this study also found that the use of textbooks had a more dominant impact on student learning outcomes. The limitations of this study are only in the scope of internet media, textbooks, and learning outcomes. Researchers suggest that other researchers expand the research location and add other variables that have not been used in the study in order to obtain generalization of results.

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