

# FACTORS AFFECTING ACCOUNTING LEARNING ACHIEVEMENT OF STUDENTS DURING THE PANDEMIC

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## Abstract

This study aims to determine the factors affecting student achievement in accounting learning during the pandemic. The factors tested were teacher teaching methods and student learning independence. This research belongs to a quantitative study with a survey design. The research was conducted at SMK Negeri 1 Juwiring, Central Java Province, Indonesia. The population comprised 70 students, with a sample of 20 students taken by simple random sampling. Data were collected using a questionnaire and documentation. The hypothesis test consisted of a t-test, f-test, multiple regression analysis, relative contribution and effective contribution. The results unveiled that (1) teacher teaching methods partially had a significant effect on accounting learning achievement, with a significance value of  $0.004 < 0.05$ ; (2) student learning independence partially had a significant effect on accounting learning achievement, with a significance value of  $0.003 < 0.05$ ; (3) teacher teaching methods and student learning independence simultaneously affected student achievement, with a significant value of  $0.000 < 0.05$ . During the Covid-19 pandemic implementing distance learning, teacher teaching methods and student learning independence became crucial factors supporting learning success.

**Keywords:** teacher teaching methods, student learning independence, learning achievement.

## 1. Introduction

In December of 2019, the Covid-19 pandemic was detected in China. Beginning in early 2020, the virus began to spread to other nations and reached Indonesia in March 2020. Initially originating in Wuhan Province, China, the virus has rapidly spread to nations all over the globe. This Covid-19 is known to cause illnesses with severe symptoms, such as Middle East Respiratory Syndrome (MERS) and Severe Acute Respiratory Syndrome (SARS). Covid-19 causes diseases with moderate to severe symptoms (Ministry of Health, 2020). Teachers and students undoubtedly find it burdensome. Creativity is necessary for teachers when providing content through online learning. The effect will result in both physical and emotional stress. Technology mastery is still low, and it must be noted that not all teachers are tech-savvy, particularly teachers of generation X, whose generation used technology less often. Students also encounter difficulties since they are not all accustomed to utilizing technology in their everyday lives, and not all of their parents can support the demands of online learning. The cost of vitally important internet networks has increased, and some parents are unwilling to raise the budget for supplying internet networks.

Distance learning (DL) can utilize several technologies, such as the internet, mobile phones, and computers (Setiawati et al., 2012) in (Suliani & Ahmad, 2021). DL is often administered online. Learning and teaching activities are conducted online rather than face-to-face. DL can be conducted utilizing media or platforms as learning facilities and infrastructure. It is possible to conduct DL using free-to-access discussion rooms like WhatsApp Group, Google Classroom, Smart Class, Genius, and Quipper (Abidah, Hidayatullah, Simamora, Fehabutar, & Mutakinati, 2020). According to Gunawan, Suranti, and Fathoroni (2020), one of the learning media for the success of DL is learning platforms in the form of apps, websites, social networks, and learning management systems. Different online media apps can help learn through various conversation techniques.

Observation results uncover that several variables contribute to less optimal learning accomplishment, and it is assessed that the teacher teaching methods are still inadequate. Several students are less engaged in online teaching and learning activities due to infrastructure and lack of access to technical support devices and it is known that 45% of students in class X accounting SMK Negeri 1 Juwiring for the academic year 2011/2012 get unsatisfactory learning outcomes. The learning achievement of the students is less than the Teaching and Learning Graduation Standard with a KKM score of seventy (70).

Many factors, including family and environmental settings, such as mass media (television, internet, and others), creativity, and student enthusiasm in learning, impact good or acceptable learning achievement. This theory focuses on three needs: the desire for achievement (n-ACH), the need for power (n-pow), and the need for affiliation or friendship (n-affil). The urge for achievement is the motivation to excel concerning a set of norms and pursue success. The urge for power is the desire to compel others to act in a way they would not otherwise be forced to or the manifestation of an individual's desire to dominate and influence others. The need for warm and close interpersonal interactions is the urge for affiliation. Student learning outcomes include cognitive, emotional, and psychomotor behavioral changes (Sudjana, 2005). Achievement in learning represents learning accomplishment that demonstrates tenacity and earnestness in attempting. Good learning achievement requires a learning method, particularly independent learning.

According to Mulyasa (2014) quoted (Wahyudi, 2017), teachers must be creative to construct diverse learning innovations that foster student creativity. Teachers must be creative to encourage students' learning interests. Creativity-fostering education necessitates a mental shift on the part of teachers in line with the political intent of the government; the advancement of science, technology, the arts, and the needs of global living. Teachers utilize various strategies in the teaching and learning process, but adopting these methods does not always ensure success. The inventiveness of teachers is crucial in selecting the most effective technique for delivering the subject.

In developing creativity, the teacher acts as a facilitator and guides pupils, and as a professional educator, the teacher is responsible for teaching, educating, leading, training, and evaluating. The function of a teacher determines the learning process; hence, the position of a teacher is crucial. The success of learning relies on the students' mastery of the topics, and they must also possess the nature of independence to stand on their own without relying on others. Student motivation can also influence the degree of independence.

Each student has a unique learning style while engaging in learning activities, adapted to the thinking ability of each child. Sumadi Suryabrata (2006: 84) in (Adiningsih, 2012) believes that learning is a method or road that must be followed to reach particular learning objectives, and these ways will become a habit. One method to foster independence in the classroom is to foster learning independence. Independent learning at school will encourage students to think actively and creatively since they can solve issues with little or no instructor assistance. Students with a high level of learning independence will see the use of what they have learned. Therefore, they will always take an active part in their education. Independent learning, according to Slameto (2010) in (Kristin, 2018), consists of several components, such as intensive processes and procedures, the objectives of the process design that are directed or become the estuary, as well as standards, and the material studied with various scientific and creative methods in which the role of the student is the standard, compared to external parties such as teachers, parents, and others.

SMK Negeri 1 Juwiring is one of the several vocational high schools in Juwiring that aspire to create high-quality and large numbers of graduates. In terms of quality, it can be determined by the continually growing accreditation status of the school (latest accredited status with an A grade), the academic and non-academic achievements of the students, and the facilities supporting teaching and learning activities in schools. Learning methods are required in schools, particularly for classroom instruction. According to Trianto (2010), a learning model is a plan or pattern used to guide classroom or tutorial learning. Pupuh and Sobry S (2010) contended that the more specific the teaching method used by the teacher, the more likely it is that learning goals will be attained effectively.

This study examined whether teacher teaching methods and the level of student learning independence have a partial or simultaneous effect on accounting learning outcomes for the tenth-grade students of SMK Negeri 1 Juwiring, particularly in online learning during the Covid-19 pandemic. This study differs from previous research in terms of the subject and phenomena, and SMK Negeri 1 Juwiring has never undertaken research on a comparable topic. With the continued implementation of online learning to an uncertain date, it is vital to study the aspects believed to influence students' accounting learning outcomes. Given that the acquisition of learning outcomes is the primary determinant of the success rate of education, it is essential to investigate whether teacher teaching methods and student independence impact the learning outcomes, particularly in online learning during the Covid-19 pandemic.

## 2. Method

This research is survey research with a quantitative research design. According to Creswell (2009) in (Adhi, 2020) quantitative research methods are methods for testing certain theories by examining the relationship between variables. The population in this study were students of class X SMK Negeri 1 Juwiring in Klaten Regency and the sample consisted of 70 selected by simple random sampling. Data was collected through a questionnaire that was tested using validity and reliability tests. The analysis prerequisite test was carried out using the classical assumption test which included the normality test, multicollinearity test, heteroscedasticity test, and linearity test. Data analysis was performed using multiple linear regression analysis, t-test, F-test, effective contribution (SE), and relative contribution (SR).

### 3. Results and Discussion

#### a. Multiple Regression Analysis

Table 1. Results of Multiple Linear Regression Analysis

Model	Coefficients <sup>a</sup>				
	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	25.010	8.606		2.906	.006
TEACHER TEACHING METHODS	.614	.203	.385	3.027	.004
STUDENT LEARNING INDEPENDENCE	.663	.208	.404	3.180	.003

Based on the results of the calculation of the regression analysis, the equation  $Y=25.010+0.614X_1+0.663X_2$  is obtained. This means that the accounting learning achievement constant in the multiple linear regression equation has a value of 25.010. If the teacher's learning method and student's learning independence are both zero, the accounting learning achievement is 25.010.

#### b. t Test (Partial)

Table 2. Result of t Test

Model	Coefficients <sup>a</sup>				
	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	25.010	8.606		2.906	.006
TEACHER TEACHING METHODS	.614	.203	.385	3.027	.004
STUDENT LEARNING INDEPENDENCE	.663	.208	.404	3.180	.003

Based on the table, it can be said that:

1. The teacher learning method variable t statistics is 3,027, while t table is 2,010. This means that t statistics > t table, so it can be said that the teacher's learning method variable has a positive and significant effect on accounting learning achievement.
2. Student learning independence variable t statistic is 3.180, while t table is 2.010. This means that t statistics > t table, so that it can guarantee that the variable of student learning independence has a positive and significant effect on accounting learning achievement.

c. F Test (Simultaneous)

Table 3. Results of F-Test

ANOVA <sup>a</sup>						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1762.478	2	881.239	22.520	.000 <sup>b</sup>
	Residual	1839.142	47	39.131		
	Total	3601.620	49			

Based on the table, it can be seen that the F statistics is 22.520 > F table is 3.18, while the significance value is 0.000 < the alpha value is 0.05. it can be concluded that the variable of the teacher's learning method and the variable of student learning independence simultaneously have a positive effect on accounting learning achievement.

**a. Teacher Teaching Methods**

The results of the above study indicate that in teaching and learning activities, the teacher's learning method plays an important role in achieving maximum learning outcomes because the creativity of the teacher's learning method is one of the internal factors that can affect learning achievement. (Fitrianingsih et al., 2017) suggests that learning motivation is the driving force of a person both from within and from outside who is able to provide encouragement to learn so that the goals of the learning process can be achieved. Teachers always take advantage of existing learning media in schools to improve student learning achievement, namely by using interesting learning methods, using quiz, google classroom, reviewing the lessons that have been discussed, and having a test at the end of each chapter, forming percentage groups, providing opportunities Ask students to ask questions if they do not understand the lesson that has been discussed.

Meanwhile, according to (Nisa & Sujarwo, 2020) learning is the tendency of students to carry out learning activities that are driven by their desire to achieve maximum learning achievement. This shows that the better the teacher's learning method, the better the student's accounting learning achievement, so efforts are needed to improve the teacher's learning method in a better direction so as to help increase students' understanding of accounting subjects by providing easy-to-understand teaching methods. by students. If students have high enthusiasm for learning, it is possible for them to obtain satisfactory learning achievements, meaning that the more creative the teacher's learning methods, the more intense the effort made, the higher the learning achievement they will get (Hamdu & Agustina, 2011).

**b. Student Learning Independence**

The results of the research above indicate that independent learning will be able to provide a change in a person, because learning is to find out how far the changes that occur in a student who follows the learning process. A person who goes through the learning process will certainly manifest an independent spirit, because by learning can change attitudes to be able to stand alone. Changes in a person's attitude where a person can stand alone without depending on others in the learning process is what is called learning independence. Students must be able to understand the material provided by the teacher and students must ask questions about material that has not been understood.

Students who want to have independence in the learning process must be able to be creative, because by having creativity, someone can develop their ideas so that students not only accept what is

given by the lecturer but can make constructive contributions. According to Drevdahl (in Elizabeth B. Hurlock, 2004: 4): "Creativity is a person's ability to be able to produce any composition, product or idea that is basically new, and previously unknown to the maker". Independent learning is an active learning activity, which is driven by motivation regarding a competency possessed. For students who in the future are the youth of the nation's next generation, it is hoped that they can grow an independent attitude and have a strong spirit to improve the quality of education in Indonesia in achieving educational goals.

### **c. Teacher Teaching Methods and Student Learning Independence toward Accounting Learning Achievement**

The results of this study simultaneously show that the three variables have a positive and significant relationship. Student learning achievement is strongly influenced by teacher learning methods and student learning independence. The importance of student learning achievement is due to the guidance that must be achieved from schools to complete KKM (Minimum Completeness Criteria) and from the world of work. If entering the world of work is not given a high score and the institution does not provide a high standard of graduation, it means that the higher (positive) teacher learning methods and learning independence will be, the higher the accounting learning achievement achieved by students. Student achievement is measured by daily test scores, and documents are provided for data processing in order to get the student's average score.

It can be said that the existence of high and quality student learning achievement, can be resulted from a quality learning process, to produce a quality learning process an educator requires the ability to apply learning methods that are in accordance with the needs in the classroom, inappropriate learning methods applied can reduce the quality the learning process itself, thus the improvement and improvement of student learning achievement in schools can be carried out with the use of appropriate learning methods by teachers. In addition to having an impact on student learning outcomes, teachers need to develop student learning independence because it has long-term benefits for students (Arisinta et al., 2019) including online learning.

## **4. Conclusion**

The results showed that there was a partial and simultaneous relationship between the variables of teacher learning methods and independence on accounting learning achievement. Teacher learning methods and student learning independence are both factors that affect accounting learning achievement. The results of this study imply that the better the teacher's learning methods and learning independence will be, the better the student's accounting learning achievement, so it is hoped that not only attention and fulfillment of teacher needs are given to students, but also student learning independence must be considered.

This study suggests that a good teaching method is a method that is based on the ability of students, learning objectives, learning situations, facilities in learning and the ability of the teacher himself, students have the desire to be independent in good learning so that they can be motivated and can solve their own problems at school. accounting subject matter better evaluation of product quality on a regular basis, and promotion is necessary to strengthen the company's positive image. Further research can be done by examining other factors that affect accounting learning achievement other than those studied in this study.

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