THE EFFECT OF LEARNING HABITS AND LEARNING DISCIPLINE ON THE RESULT OF ACCOUNTING PRACTICE OF TRADE SERVICES COMPANY STUDENTS IN THE XI ACCOUNTING CLASS IN 48 AND 50 STATE VOCATIONAL HIGH SCHOOL JAKARTA

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Article Info

Abstract

The purpose of this study is to find out whether study habits and study discipline affect the learning outcomes of students' accounting practicum trading services at SMK Negeri 48 and 50 Jakarta. The population in this study were students of class XI Accounting at 48 and 50 State Vocational School High School, totaling 150 students. Data were collected through the distribution of questionnaries. The data analysis technique used is descriptive statistical analysis, analysis requirements test, multiple regression analysis (t test and F test), multiple correlation coefficient test, and determination coefficient test using SPSS software. The results of the analysis of study habits data show the results of t count of 1,996 > t table of 1,982, which means study habits have a partial effect on learning outcomes. The same results were also obtained from learning discipline with t count 3,271 > t table 1,982, this means that learning discipline has partial effect on learning outcomes. Simultaneously there is an influence between study habits and learning discipline on learning outcomes. This can be seen from the calculated F value of 7.444 > F table 3.08. There is a positive relationship between study habits and learning discipline on learning outcomes and correlated with a multiple correlation coefficient score of 0.240, so the hypothesis is accepted. Then the coefficient of determination (R2) shows a result of 7.3% where this result is the percentage of the influence between study habits and learning discipline on learning outcomes, while the rest is the influence of other variables not included in this study.

Abstrak

Tujuan dari penelitian ini yaitu untuk mencari tahu apakah kebiasaan belajar dan disiplin belajar mempengaruhi hasil belajar praktikum akuntansi perusahaan jasa dagang siswa di SMK Negeri 48 dan 50 Jakarta. Populasi dalam penelitian ini adalah siswa kelas XI Akuntansi SMK Negeri 48 dan 50 Jakarta yang berjumlah 150 siswa. Data dikumpulkan melalui penyebaran angket atau kuesioner. Adapun teknik analisis data yang digunakan yaitu dengan menggunakan analisis statistik deskriptif, uji persyaratan analisis, analisis regresi berganda (uji t dan uji F), uji koefisien korelasi ganda, dan uji koefisien determinasi dengan menggunakan bantuan software SPSS. Hasil analisis data kebiasaan belajar menunjukkan hasil t hitung sebesar 1,996 > t tabel 1,982, yang berarti kebiasaan belajar berpengaruh secara parsial terhadap hasil belajar. Hasil yang sama juga didapat dari disiplin belajar dengan t hitung 3,271 > t tabel 1,982, ini berarti disiplin belajar berpengaruh secara parsial terhadap hasil belajar. Secara simultan terdapat pengaruh antara kebiasaan belajar dan disiplin

belajar terhadap hasil belajar. Hal ini dilihat dari nilai F hitung 7,444 > F tabel 3,08. Terdapat hubungan yang positif antara kebiasaan belajar dan disiplin belajar terhadap hasil belajar dan berkorelasi dengan skor koefisien korelasi ganda sebesar 0,240, sehingga hipotesis diterima. Kemudian koefisien determinasi (R2) menunjukkan hasil sebesar 7,3% di mana hasil ini merupakan besaran persentase pengaruh antara kebiasaan belajar dan disiplin belajar terhadap hasil belajar, sedangkan sisanya merupakan pengaruh dari variabel lain yang tidak dimasukkan ke dalam penelitian ini.

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INTRODUCTION

According to Law Number 20 of 2003, education is a conscious and planned effort to create a learning atmosphere and learning process so that students actively develop their potential to have religious spiritual strength, self-control, personality, intelligence, noble character, and the necessary skills. himself, society, nation and state. Good education in a country can provide progress to the country. Likewise with Indonesia, education is very influential on the progress of our beloved country.

Quoted from (Zaki, 2020), it is stated that several countries have the best education schemes in 2020 according to the results of international research conducted from January to April 2020. Ceoworld Magazine uses two indices to measure the quality of countries with the best education schemes, namely based on the Quality Index. and Opportunity Index. From the survey results, it was found that Indonesia was ranked 70th out of 93 countries with a quality index of 46.4 and an opportunity index of 42.97. Indonesia is also in 4th place for Southeast Asian countries after Singapore, Thailand and Malaysia.

Based on a 2018 survey conducted by the Organization for Economic and Cooperation Development (OECD), the Program for International Student Assessment (PISA) ranking states that Indonesia is at the bottom. PISA itself is a program that becomes an indicator of assessment using international standard methods to measure student competence at a global level. Indonesia got the 72nd position out of 77 countries on reading competency results, then 72nd position out of 78 countries on math results, and 70th position out of 78 countries on science results. Not much has changed from those values in the last 10-15 years.

There are several factors that influence learning outcomes, namely internal factors that include physical health and the five senses, interests, motivation, study habits, attitudes, perseverance, discipline, attention, social and economic conditions. Study habits are one of the factors that affect learning outcomes. Study habits are individual learning attitudes that have existed in him for a long period of time so that it becomes a characteristic of the learning activities carried out by the individual (Makki & Aflahah, 2019). While the discipline of learning every thing or whatever influence is needed by students in order to understand, adapt and resolve the environmental demands of these students (Kompri, 2017). So that learning discipline also affects student learning outcomes.

RESEARCH THEORITICAL
Learning Outcomes (Y)

Learning outcomes are the success achieved by students, namely learning achievements at school in the form of numbers or letters. Learning outcomes are generally the result of tests and exams. The test and exam in question is to get an index in determining student success in learning (Darmadi, 2017). Keller said that learning outcomes arise because of input from oneself in the form of motivation

and hope in order to achieve success, as well as input from the surrounding environment (Hadiyanto, 2016).

In addition, learning outcomes are changes in attitudes and behavior after going through the learning stages. Learning outcomes are a person's behavioral actions which include cognitive, affective, and psychomotor aspects (Parwati, Suryawan, & Apsari, 2018). Student learning outcomes are seen from all types of measurable results expected by students during and after the learning process they experience (Wahono, Lin, & Chang, 2020).

Service companies are companies that carry out economic activities by selling services in the form of services to consumers. Trading companies are companies that carry out economic activities by buying and reselling merchandise without processing and changing the shape and nature of the goods (Dra. Yatimatun Nafi'ah & Retna Wahyutiningsih, 2018). At SMK accounting majors, they will certainly study trading company accounting lessons, where these subjects must be studied at SMK accounting majors for class XI and XII. For this reason, satisfactory learning outcomes are needed in order to achieve the target of completing this trading company accounting subject.

From the above understanding, it can be concluded that a person can be said to have learned if there is a change in himself, but the changes that occur are not all changeable, so that learning outcomes are changes in someone who has learned which can be seen from changes in cognitive aspects, affective, and psychomotor. These changes must be able to affect student learning outcomes and grades in the accounting practicum subjects of trading service companies.

Several factors that affect learning outcomes as mentioned by (Darmadi, 2017), which include physiological aspects (body health and the five senses) and psychological aspects (motivation, interests, talents, intelligence, attitudes, and personality), external factors which include the social environment (family, teachers, friends, and society) and non-social environment (home, school, and nature), and learning approaches.

In addition, factors that influence learning outcomes are mentioned (Wahono et al., 2020) namely external factors such as the influence of the surrounding environment and nature as well as internal factors such as motivation, attitudes, intelligence, and interests. Learning outcomes are also influenced by several external factors such as culture and learner characteristics.

Other factors were also mentioned such as internal factors, namely interest, motivation, study habits, attitudes, perseverance, attention, social and economic conditions, physical and psychological conditions. Then the external factor that has the most influence on learning outcomes is the quality of teaching (Sutiah, 2019).

In general, Benjamin Bloom states that learning outcomes are divided into three domains, namely the cognitive, affective, and psychomotor domains. Cognitive domain which refers to a person's ability to think; affective domain which refers to attitudes, concerns, emotions, interests, processes, internalization, appreciation, and self-characterization; and the psychomotor domain which refers

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to the ability to move that is controlled by psychological maturity (Parwati et al., 2018).

According to Benjamin S. Bloom, to assess learning outcomes, cognitive indicators are used which include a person's ability to remember, understand, apply, analyze, evaluate and create (Parnawi, 2019). Learning outcomes also include Bloom's learning hierarchy, namely the achievement of knowledge, understanding, application, analysis, synthesis, and evaluation (Ayadat, Ahmed, Chowdhury, & Asiz, 2020).

Study Habits (X1)

Study habits are individual learning attitudes that have existed in him for a long period of time so that it becomes a characteristic of the learning activities carried out by the individual (Makki & Aflahah, 2019). Habit is an action that is repeatedly made and becomes an action that persists in a person and arises automatically, the way it is carried out and lives in students when reading, receiving lessons, doing assignments, and managing time in completing assignments (Djaali, 2010). 2008). Study habits also generally refer to students' repeated actions to learn from the beginning to the end of all educational programs, a systematic, efficient way of student learning, and a quick way to master subjects (Islam, 2021).

Study habits are divided into two, namely Delay Avoidan (DA) which refers to the accuracy of the completion time of academic assignments, keeping away from factors that might trigger delays in completing assignments and getting rid of things that can disrupt concentration while studying and Work Methods (WM). which refers to an effective and efficient learning effort in completing tasks (Magfirah, Rahman, & Sulasteri, 2015).

Prayitno also said that study habits have four aspects, namely the way students complete school assignments (Delay Avoidance), students' habits of doing learning activities (Work Methods), students' attitudes towards teachers (Teacher Approval), and student attitudes when receiving lessons (Education). acceptance).

Learning Discipline (X2)

Discipline is adherence to a norm, order, or rule. While students are defined as students who are doing learning activities. That way, student discipline is student compliance with rules, norms, and discipline in schools related to learning activities (Darmadi, 2017).

Other learning disciplines are every thing or any influence needed by students in order to understand, adapt and resolve the environmental demands of these students (Kompri, 2017). Learning discipline makes students think in actual performance, have a variety of thoughts, and apply them in learning, and are able to efficiently make decisions and solve problems in urgent situations (Chancharoen & Cruthaka, 2021).

Several factors influence learning discipline, namely example, authority, children, punishment, and the environment (Darmadi, 2017). Other important

factors in learning discipline are motivation, leadership, prosperity, and discipline.

Other learning discipline factors mentioned in (Kompri, 2017) are internal factors: a stimulus that arises from within a person to instill discipline in him, and external factors: can be influenced by the surrounding environment.

METHODELOGY

The research was conducted in the form of quantitative research with survey methods and correlation approaches. The survey was conducted by distributing questionnaires to students of class XI Accounting at SMK Negeri 48 and 50 Jakarta, totaling 150 students. After calculating, the sample taken in this study was 106 students. The data taken is primary data for the independent variable, namely study habits (X1) and learning discipline (X2), and secondary data from the dependent variable, namely learning outcomes (Y). The constellation of this research is described in the following chart:

Figure 3.1
Constellation of Effects Between Variables
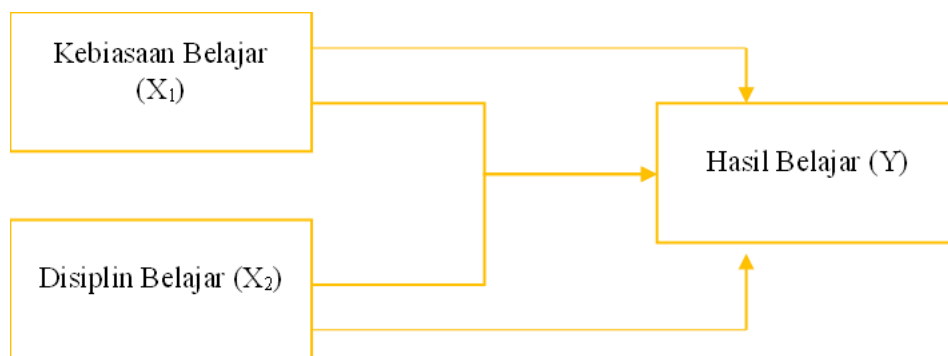
Source: data processed by researchers

Caption:
X1   : Independent variable
X2   : Independent variable
Y   : Dependent variable
→   : direction of relationship

DISCUSSION AND RESULT
Multiple Regression Analysis

Multiple regression analysis was used to determine the significant relationship between the existing variables. The results obtained in the form of a regression equation that is Y = 45.376 + 0.114X1 + 0.326X2. The results in the coefficient table show a constant value (α) of 45.376, where this result means that learning outcomes will be worth 45.376 when study habits and study disciplines are 0. Then the regression coefficient value of study habits (b1) is 0.114, meaning that if there is an increase of one the value for the study habits variable, it will add a value of 0.114 for learning outcomes. While the value of the learning discipline

regression coefficient (b2) is 0.326, meaning that if there is an increase in one value for the learning discipline variable, it will add a value of 0.326 for learning outcomes.

Normality test

This test is used to test the normal or non-distribution of the data population. The test uses the Kolmogorov-Smirnov test, which is to determine the normal probability plot. From the test, the Unstandardized Residual Asymp value is generated. Sig. (2-tailed) is 0.200 > 0.05, which means that the distribution of data from learning outcomes, study habits, and learning disciplines is normal and the data distribution is around the diagonal line and follows the direction of the diagonal line, so it can be concluded that the data distribution is normal and the regression model has met the assumption of normality.

Linearity Test

This test is carried out to determine whether the relationship between X and Y is linear or not. The results of this test are the significance value of Deviation from Linearity of 0.493 > 0.05. This proves that there is a linear relationship between the variables of Study Habits (X1) and Learning Outcomes (Y).

Meanwhile, for the learning discipline variable, the significance value of Deviation form Linearity is 0.313 > 0.05. This proves that there is a linear relationship between the variables of Learning Discipline (X2) and Learning Outcomes (Y).

Hypothesis testing

Hypothesis testing was carried out with two tests, namely the partial regression coefficient test (t test) and the simultaneous regression coefficient test (f test). The t-test was carried out on the partial regression coefficients aimed at finding out how significant the partial role of the independent variables was on the dependent variable by assuming that the other independent variables did not change.

The results of the t-test test showed that the significance of the study habits variable was 0.047 <0.05 and the t-count was 1.996 > t-table, which was 1.982, which means H0 is rejected, indicating that study habits affect learning outcomes passively. Then the results of the significance of the learning discipline variable is 0.001 < 0.05 and t count is 3.271 > t table is 1.982, which means H0 is rejected, indicating that learning discipline affects learning outcomes significantly.

Meanwhile, the f test was conducted to test whether the independent variables simultaneously affected the dependent variable significantly. The results of this test showed that the significance of the two independent variables on the dependent variable was 0.001 < 0.05 and the calculated f value was 7.444 > f table was 3.08. This means that simultaneously there is an influence of study habits and learning discipline on learning outcomes.

Multiple Correlation Coefficient Test

This test is conducted to find out the relationship between the independent variable and the dependent variable, the number of independent variables used can be two or more. The results obtained are the significance value of Sig. F Change is 0.047 < 0.05, so that the variables of study habits and study discipline are stated to be correlated with learning

outcomes. The correlation between the independent and dependent variables in the table is indicated by an R value of 0.240. The result of this R value turned out to be close to 0, so that although the two independent variables were correlated with the dependent variable, the correlation relationship was not very close.

Coefficient of Determination Test (R2)
The coefficient of determination test was conducted to find out the magnitude of variation of the dependent variable determined by the independent variable. The results obtained are the R Square value shows a value of 0.073, which means that the effect of the independent variable simultaneously on the dependent variable is 7.3%.

DISCUSSION
H1 : Effect of Study Habits (X1) on Learning Outcomes (Y)
In the results of the partial regression coefficient test (t test), it is known that the results of the significance of study habits are 0.047, where this result is lower than 0.05 and the t-count value is 1.996 which is greater than the t table, namely 1.982 which means H0 is rejected and H1 is accepted. This indicates that student study habits affect the learning outcomes of class XI Accounting students at SMK Negeri 48 and 50 Jakarta.

H2 : The Effect of Learning Discipline (X2) on Learning Outcomes (Y)
In the results of the partial regression coefficient test (t test), it is known that the results of the significance of learning discipline are 0.001, where this result is lower than 0.05 and also the t-count value is 3.271 which is greater than the t table, namely 1.982 which means H0 is rejected and H2 is accepted. This indicates that student learning discipline has an effect on student learning outcomes in class XI Accounting at SMK Negeri 48 and 50 Jakarta.

H3 : Effect of Study Habits (X1) and Study Discipline (X2) on Learning Outcomes (Y)
From the results of the simultaneous regression coefficient test (F test) it was found that the significance value of study habits and learning discipline variables on learning outcomes was 0.001 < 0.05 and the f arithmetic value was 7.444 > f table 3.08 which means H3 is accepted. This shows that study habits and study discipline simultaneously affect the learning outcomes of class XI Accounting students at SMK Negeri 48 and 50 Jakarta.
Multiple correlation coefficient testing also shows the significance of Sig. F Change of 0.047 <0.05, so that the variables of study habits and study discipline correlated with learning outcomes. Furthermore, the results of the coefficient of determination test (R2) state that study habits and study discipline have an influence on learning outcomes of 7.3% and the rest are other factors that affect student learning outcomes and are not explained in this study.

CONCLUTION AND SUGGESTION
CONCLUTION
Based on the results of the research mentioned above, the conclusions that can be drawn from this research are as follows:
1. Study habits have a positive relationship and affect learning outcomes, although not

too much. This still proves that there is an increase in student learning outcomes if students have a good and positive level of study habits.

2. Learning Discipline has a positive relationship and affects student learning outcomes. Thus, if a student has a good and regular level of learning discipline, then student learning outcomes will also increase.

3. Results are positively influenced by Study Habits and Student Disciplines but not too significantly, because there are other factors that also affect Learning Outcomes. However, this still proves that good and positive study habits and student discipline can improve student learning outcomes for the better.

IMPLICATIONS

From the conclusions obtained as stated above, the implications obtained in this study are as follows:

1. From the results of the average calculation of the indicators of study habits, it is known that the lowest score is on the attitude indicator towards teachers, where in the statement of these indicators, the number of students who choose to greet and shake hands with teachers who teach them is more often. This habit can occur because students pay less attention and lack of awareness to have this habit. This shows that students have bad habits and do not have the habit of greeting and shaking hands with all teachers in the school when they meet even though they are not teaching them.

2. From the results of the average calculation of the learning discipline indicators, it is known that the lowest score is on the home study discipline indicator with the statement in the questionnaire that students only study one day before the exam. This statement item gets a low score because students choose to study more often the day before the exam. This shows that few students study every day, the discipline of studying at home is still not applied by students so that it can affect student learning outcomes.

SUGGESTIONS

Based on the implications mentioned above, the researcher gives some suggestions as follows:

1. It is recommended that students' learning habits be further improved by being able to respect and appreciate teachers who teach by showing a good attitude when the teacher concerned is teaching, because it can help students achieve good learning outcomes, and so that students can choose a good score. higher at the time of filling out the questionnaire so that this indicator can achieve an equivalent score with other indicators.

2. Students should be more disciplined when they are at home. Even though they are at home, there is no harm in learning discipline by studying every day and repeating lessons so that students can achieve more optimal and better learning outcomes. By increasing student discipline so that they do not study one day before the exam, students can choose a higher score when filling out the questionnaire with the same indicator so that this indicator can get an equivalent score with other indicators.

3. Suggestions for further research, in order to be able to research again by using other additional variables that are included in the factors that affect learning outcomes, such as parental attention, the influence of the family environment, learning methods/models used,

critical thinking, and other factors , and can take this research into consideration for reference in future research, so that the research results obtained can provide more positive results.

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