

Conference Paper

The Factors That Influence the Independent Learning of Accounting Students at a Vocational High School

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Abstract

This study aimed to determine the factors that affect the independent learning of accounting students at a vocational high school. Independent learning can be implemented by someone if they have self-confidence. In addition, other factors that can be influential are student motivation and creativity. Motivation is an important factor because this can encourage students to carry out learning activities, and motivation will lead to creativity in learning. This explanatory quantitative research involved three independent variables and one dependent variable. The sample was obtained from vocational high school students in Malang majoring in accounting. Data were collected using a questionnaire, while the data were analyzed using multiple regression. The results showed that self-confidence had a significant effect on student independent learning. Motivation and creativity were also influential. These results reinforce the theory of constructivism where, in learning, a person must build on their own knowledge and learn from the experiences gained by others. Suggestions for further research include examining additional variables that may affect independent learning.

Keywords: Self-Confidence, Learning Motivation, Learning Creativity, Learning Independence

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1. Introduction

Quality human resources are one of the important assets in the development of the Indonesian nation to survive in the midst of the complexities of the times. One way to improve the quality of human resources is through education. Learning is a process by which humans learn more broadly. Someone who goes through the learning process will definitely manifest an independent spirit, because learning can change their attitude to be able to stand alone. According to Knowles (in Nurhayati, 2011) self-directed learning is a process in which individuals take full responsibility and take the initiative in diagnosing

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learning needs, formulating learning objectives, identifying learning resources, selecting and implementing learning strategies and evaluating learning outcomes. Independent learning can be implemented by someone if someone has self-confidence. According to Heaters (in Nurhayati, 2011) a person's learning independence is shown by their confidence in their ability to solve various kinds of problems that exist during learning activities, without help from others and they do not want to control their decision making to solve these problems. In addition to a deeper sense of self-confidence in learning independence, creativity is also required for every individual to face challenges and tight competencies in the current era of globalization. According to Santoso (2012) Creativity is the ability to generate real ideas or works, either in new works or in combination with existing things, all of which are relatively different from what has been there before. Furthermore, it is conveyed that the ideas / works that are produced do not absolutely all come from himself, therefore it can reflect on previous events or what already exists. A student who has creativity must also be motivated in learning. According to Uno (2011), motivation is a force, both from within and from outside that encourages a person to achieve certain goals that have been previously set. The existence of a learning motivation will also encourage the emergence of student learning independence, because by having a motivation, students will be motivated by the enthusiasm and passion to change attitudes to be independent. Research conducted by Nur'aini (2018) states that self-confidence has a positive and significant relationship to student learning independence.

2. Literature Review

2.1. Constructivistic Theory

This theory was developed by Seymour Peper which is based on the theory of Piaget and Vygotsky. According to Sardiman (2011) constructivism is a philosophy of knowledge which emphasizes that our knowledge is our own construction (formation). Based on this explanation, it can be concluded that constructivist learning is learning that trains students to learn independently by building and constructing their own knowledge. So that the constructivism learning theory can be said to be able to explain the learning independence factor of a person that comes from the cognitive of each person (student).

2.2. Motivation

Learning motivation is a condition that exists in an individual where there is an urge to do something in order to achieve a goal. According to Mc Donald (in Kompri, 2016) motivation is a change in energy in a person's personality which is marked by the emergence of affective (feelings) and reactions to achieve goals. Thus the emergence of motivation is marked by a change in energy in a person that can be realized or not. Motivated people can be seen from the characteristics that exist in a person. According to Sadirman (2010) the characteristics of motivated people are as follows: (1) persevering in facing tasks; (2) Resilient in facing adversity; (3) Shows interest in various problems; (4) more often work independently; (5) Do not get bored quickly on routine tasks; (6) Can defend his opinion; (7) It is not easy to let go of what is believed; (8) Enjoy solving problems.

2.3. Creativity

Creativity is a special ability of a person who is dominated by the power of imagination and creative motion. Creativity is not a special potential that is passed down from generation to generation through mere genetic crossing, but abilities that are formed or formed through the process of human experience, learning, imagination and thinking. (Muliawan, 2016). According to Santrock (2010) creativity is the ability to think about something in new and unusual ways and to produce unique solutions to a problem. Creativity is not a special potential that is passed down from generation to generation, but is formed through a process of experience, learning, imagination and human thinking. According to Muliawan (2016) there are several things or ways that can be used to develop creativity, namely: a) Habituation b) Exercise c) Supply d) Using assistive personnel e) Formal learning. Anwar (2012) argues that creative thinking is a new way of seeing and doing something that contains 4 aspects, namely: fluency, flexibility, originality, and elaboration.

2.4. Confidence

Self-confidence comes from the English word self-confidence, which means believing in one's abilities, strengths and self-assessments. Self-confidence is one of the factors that can affect student learning success. According to Afiatin and Andayani (in Ghufon and Rini, 2010) self-confidence is an aspect of personality that contains beliefs about

the strengths, abilities and skills they have. According to Lauster's opinion in Ghufron (2012), positive self-confidence in a person is shown through the following attitudes:

- a. Confidence in self-efficacy, that is someone's positive attitude about himself. Individuals who are confident will feel confident in their abilities and something they do.
- b. Optimistic, which is a positive attitude of someone who has a good view of everything one faces and expects.
- c. Objective, which is seeing a problem according to reality, not according to personal views or opinions.
- d. Responsible, namely someone's willingness to accept everything that has become the consequences.
- e. Rational and realistic, namely analyzing a problem, a thing, and an event using reason and in accordance with the reality. Rational means looking at a problem according to common sense. While being realistic means seeing a problem in accordance with reality.

2.5. Learning Independent

Learning Independent is independent to learn, not depending on others, students are required to have their own activeness and initiative in learning, attitude, nation and state (Ahmadi and Uhbiyati, 2012). Independent learning is the behavior of students in realizing their will or desires properly without depending on others, in this case the student is able to do their own learning. The description of learning independence is:

- a. Students try to increase responsibility in making various decisions.
- b. Independence is seen as a trait that already exists in every person and learning situation.
- c. Independence does not mean separating oneself from others.
- d. Independent learning can transfer learning outcomes in the form of knowledge and skills in various situations.
- e. Self-taught students can engage in a variety of resources and activities such as reading alone, group study, exercises and correspondence activities.
- f. The active role of teachers in independent learning is still possible, such as dialogue with students, looking for resources, evaluating results and developing critical thinking.

3. Research Methodology

Quantitative research is a study that basically uses a deductive-inductive approach. The research design used was survey research, where the researcher made observations at SMK Cendika Bangsa Kepanjen and collected data by distributing questionnaires to students majoring in accounting, then analyzing and concluding the data. In this study, the level of explanation includes descriptive correlational research, which means that this research will explain and disclose in fact the extent to which the influence of student creativity, motivation and self-confidence as independent variables (X) and student independence as the dependent variable (Y). This study uses primary data obtained directly from respondents. The data in this study came from the results of filling out questionnaires conducted by respondents, namely all students majoring in Accounting at SMK Cendika Bangsa Kepanjen with details of class X (45 students), XI (43 students), and XII (26 students) with a total of 114 students. In this study using a sampling technique with a saturated sample, which means that the entire population is used as the research sample, namely all students majoring in Accounting at SMK Cendika Bangsa Kepanjen.

4. Result and Discussions

The description of the classification of the frequency distribution and the average level of availability of respondents to the questionnaire for learning motivation variables (X1) is shown in table 1. Based on the results of calculations and data in table 1, it can be seen that most of the student learning outcomes are good motivation, this is shown in the percentage column, namely 50.9% in good category and the average learning motivation (X1) is 25.96875. It can be concluded that the learning motivation of accounting students at SMK Cendika Bangsa has variance and high to low categories. The description of the classification of the frequency distribution and the average level of suitability of the respondents to the questionnaire for the learning creativity variable (X2) is shown in table 2. Based on the data in table 2, the most student learning outcomes are in good condition. This can be seen in the percentage column which is 71.9% and is included in the good category and the average score of learning creativity (X2) is 28.125. The results of this study can be concluded that the creativity of accounting students at SMK Cendika Bangsa has high to low category variations.

The description of the classification of the frequency distribution of the average respondent's level of approval to the variable confidence questionnaire (X3) is shown

in table 3. Based on the data in table 3, it can be seen that most of the students' self-confidence is in the good category. This can be seen in the percentage column, which is 62.3% and is included in the good category and the average score of self-confidence (X_3) is 27.25. The results are:

TABLE 1: Learning Motivation (X_1) Frequency distribution

Interval Score	Frequency	Percentage %	Category	Average
10-17	0	0%	Not good	
18-25	41	35,95%	Enough	
26-33	58	50,9%	Good	25,96875
34-40	15	13,15%	Very Good	
Total	114	100%		

TABLE 2: Learning Creativity (X_2) Frequency distribution

Interval Score	Frequency	Percentage %	Category	Average
10-17	0	0%	Not good	
18-25	21	18,4%	Enough	28,125
26-33	82	71,9%	Good	
34-41	11	9,7%	Very Good	
total	114	100%		

TABLE 3: Self Confidence (X_3) Frequency distribution

Interval Score	Frequency	Percentage %	Category	Average
10-17	0	0%	Not good	
18-25	24	21%	Enough	27,25
26-33	71	62,3%	Good	
34-41	19	16,7%	Very Good	
Total	114	100%		

The description of the classification of the frequency distribution and the average level of respondent approval of the questionnaire for learning independence variable (Y) can be seen in table 4. Based on the following table 4 data, it can be seen that most of the students' learning independence is good, this is shown by a presentation of 47.4% in the good category and the average score is 30.84375 so it can be concluded that the learning independence of accounting students at SMK Cendika Bangsa Kepanjen has a variance from high to low category. The quality of data obtained from the use of research instruments can be evaluated through reliability and validity tests. From the results of the reliability test carried out with the SPSS 23.0 statistical program, a construct or variable is said to be reliable if it provides a Cronbach value greater than

0.00. Meanwhile, the validity test is used to measure the validity of the measurement instrument variables in the questionnaire.

TABLE 4: Learning Independent (Y) Frequency Distribution

Interval Score	Frequency	Percentage %	Category	Average
10-17	0	0%	Low	
18-25	20	17,5%	Enaough	27,25
26-33	54	47,4%	High	
34-41	40	35,1%	Very High	
Total	114	100%		

TABLE 5: Results of Factor Analysis and Reliability Calculations

Variable	Alpha Cronbach	Decision
Learning Motivation	0,600	Reliable
Learning Creativity	0,646	Reliable
Self Confidence	0.681	Reliable
Learning Independent	0.724	Reliable

TABLE 6: Multiple Linear Regression Analysis

Model	R	R Square	Adjusted R Square	Std. Error of the estimate	Statistic				
					Adjusted R Square	F Square	df ₁	df ₂	Sig. F
1	0,777	.604	0,562	1.891	.604	14.242	3	28	.000

Predictors: (Constant), self_confidence, learning_creativity, learning_motivation

The results of the SPSS output in table 7 show the beta coefficient of learning motivation of 0.222 with significance 0,004.

TABLE 7: T-Test

	Unstandardized Coefficient		Standardized Coefficient	t	Sig.
Model B	Std. Error	Beta			
1 (Constant)	4.728	10.030		0,471	0,041
learning_motivation	0,031	0,168	0,222	.184	0,004
learning_creativity	0,841	0,129	0,778	6.533	.000
self_confidence	0,003	.157	0,043	0,021	0,003

The significance value of 0.004 is less than 0.05. This shows that learning motivation has a significant effect on the learning independence of Accounting students at SMK

Cendika Bangsa Kepanjen. The SPSS output in Table 7 shows the beta coefficient of learning creativity of 0.778 with a significance of 0.000. The significance value of 0.000 is less than 0.05. This shows that learning creativity has a significant effect on the automation of learning for accounting students at SMK Cendika Bangsa Kepanjen. The SPSS output in table 7 shows that the confidence beta coefficient is 0.043 with a significance of 0.003. The significance value of 0.003 is less than 0.05. This shows that self-confidence has a significant effect on the learning independence of Accounting students at SMK Cendika Bangsa Kepanjen. Based on table 7 above illustrates the regression equation $Y = 4.728 + 0.031X_1 + 0.841X_2 + 0.003X_3$. The constant of 4.728 states that if there are no independent variables, the automation of learning accounting students at SMK Cendika Bangsa Kepanjen is only 4.728. While the magnitude of each increases by 1, the motivation to learn will increase by 0.031; learning creativity by 0.841 and self-confidence will increase by 0.003. Motivation to learn is a behavior and a factor that influences students to behave in the learning process they experience. The higher the student's learning creativity, the higher the learning independence of the Accounting students at SMK Cendika Bangsa Kepanjen. Learning creativity is a skill that reflects fluency, flexible and originality in thinking as well as the ability to describe an idea. This test is also in line with the findings of Shaleh, Muh (2013) who found that there is a direct and positive relationship between student creativity and intelligence. The higher the students' self-confidence, the higher the learning independence of the Accounting students at SMK Cendika Bangsa Kepanjen. Self-confidence is a behavior that makes individuals have a positive and realistic view of themselves and the situation around them. The results of this study are also in accordance with the theory put forward by Neill in Angelis (2005) that the extent to which individuals have confidence in their assessment of their abilities and the extent to which individuals can feel deservingness to succeed. The results of this study are in line with the results of Putri's (2013) research which states that there is an effect of learning creativity on learning motivation. Students are considered to have high creativity whenever they can find, look for new things and combine original ideas and new ideas and in new combinations and are not influenced by the thoughts and ways of others but can still respect the opinions of others. To develop student creativity in learning, teachers need to create teaching and learning situations that provide many opportunities for students to solve problems, experiment, develop students' own ideas or concepts, so that students' self-confidence will increase.

5. Conclusion

The conclusions of this study are: (1) Learning motivation has a positive effect on the learning independence of accounting students at SMK Cendika Bangsa Kepanjen. (2) Learning creativity has a positive effect on the learning independence of Accounting students at SMK Cendika Bangsa Kepanjen. (3) Self-confidence has a positive effect on the learning independence of Accounting students at SMK Cendika Bangsa Kepanjen. (4) The simultaneous test shows significant results. Thus, learning motivation, learning creativity, and self-confidence simultaneously affect the learning independence of Accounting students at SMK Cendika Bangsa Kepanjen. Based on the research findings, the researcher proposes that: (1) The teacher must be able to foster learning motivation, learning creativity, and students' self-confidence in order to form an independent character. (2) Students are expected not only to rely on subject matter provided by the teacher, but must be more active and autonomous in learning to gain broad insight into economics. (3) Researchers who will study the same problem are advised to add other variables so that the results of similar research can provide complete, in-depth and tested scientific information.

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