

## The twelfth grade social science student's independence learning in online Accounting learning

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### ABSTRAK

Rendahnya kemandirian belajar siswa selama kegiatan pembelajaran online dapat menurunkan efektivitas capaian tujuan pembelajaran. Hal tersebut dapat terjadi dalam pembelajaran akuntansi. Akuntansi membutuhkan kemampuan ikhtisar, identifikasi, dan analisis akurat, oleh sebab itu dibutuhkan peran kemandirian belajar. Penelitian deskriptif kuantitatif ini dilakukan dengan tujuan untuk mendeskripsikan bagaimana kemandirian belajar siswa dalam kegiatan pembelajaran akuntansi secara online. Sampel penelitian ini sebanyak 139 siswa yang diambil menggunakan teknik sampling jenuh. Instrumen penelitian yang digunakan yakni observasi, wawancara, dan dokumen. Teknik analisis data menggunakan analisis persentase yang diklasifikasikan sesuai tingkat kategori dan disajikan dalam bentuk deskriptif. Hasil penelitian menunjukkan bahwa dari kelima aspek yang diukur, terdapat satu aspek kemandirian belajar yang rendah, yaitu kepercayaan diri. Rendahnya kepercayaan diri menghambat kelancaran kegiatan pembelajaran, karena suasana kelas yang kurang aktif mengakibatkan tujuan pembelajaran kurang tercapai secara maksimal. Hal ini membuktikan bahwa kemandirian belajar sangat diperlukan untuk mencapai efektivitas tujuan pembelajaran.



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### ABSTRACT

The low independence of student learning in the online learning process can reduce the effectiveness of learning objectives achievement, including in economics (accounting) subjects. Accounting includes materials that require analytical skills, high identification, and effort. Therefore, more learning independence is needed to achieve maximum learning goals. This quantitative descriptive research aims to describe how big and to what extent students' learning independence is in online accounting learning activities. The sample of this study was 139 students taken using a saturated sampling technique. The research instruments used were observations, interviews, and documents. Data analysis techniques used percentage analysis classified according to category level and presented in descriptive form. The results showed that of the five aspects measured, one aspect of learning independence was low, namely self-confidence. Low self-confidence hinders the smooth running of learning activities because the classroom atmosphere is less active, so learning objectives are not achieved optimally. This proves that independent learning is necessary to achieve the effectiveness of learning objectives.

## **INTRODUCTION**

During the outbreak of the Coronavirus Disease 2019 (COVID-19) pandemic, various living systems underwent changes. This form of change also occurs in the realm of education, evident in the learning system transformation, which was originally face-to-face, has now been modified into virtual. This adaptation aims to break the chain of virus spread at all levels, from elementary school, junior high school, high school to college (Husain & Basri, 2021). Indonesia is one of the countries that implements an online learning system with a similar purpose, namely limiting direct contact with humans (Auer, 2016). Online learning is considered the right policy to execute while the pandemic is still ongoing (Pradana & Syarifuddin, 2021). The application of this online learning system is further strengthened by the issuance of Circular Letter Number 4 of 2020 by the Ministry of Education and Culture of the Republic of Indonesia regarding the implementation of changing the learning system from offline to online. Online learning means a learning system carried out indirectly. In other words, the implementation process is carried out virtually with the help of several supporting devices such as laptops, mobile phones, and other modern communication devices connected to data networks (Milheim et al., 2021). In its implementation, online learning can run optimally and achieve maximum learning goals if there is learning independence in students (Desmita, 2009).

Learning independence is one of the many components that affect the effectiveness in achieving a learning goal, especially in the online learning system. Based on the observations carried out on September 6-9, 2021, during four meetings, researchers found that accounting learning activities carried out online have not achieved the expected learning objectives. This was because classes still tended to be passive, and students were less responsive during learning activities. The conclusions from the observations showed that a significant number of students seemed embarrassed to talk out, respond to questions while discussing classmates, and afraid to ask concerns when the opportunity arose. In addition, based on the results of interviews with the teachers of Economics subjects, some students lacked the initiative to learn and solve problems independently, some students asked their friends instead of looking for answers by themselves. If these conditions are left unattended, it will make it difficult for teachers to achieve maximum learning goals, especially in economics (accounting) subjects that require high activity and independence. This situation is in line with the research results of (Linajari & Arif, 2022), which found that the average students of junior high school level had low learning independence. This research was conducted on natural science material and significantly influenced interest in learning, which, in fact, was also low. If this condition is left alone, it will have a negative impact on learning activities. Amini et al. (2022) stated that this low independence of learning could be overcome by various efforts such as presenting a student-centered way of learning, implementing the CRBL learning system, using attention-grabber and varied learning media and providing free opportunities for students to explore learning styles as they wish (Rif'at et al., 2020).

Based on the problem of low student learning independence described above, the researcher decided to examine the extent of the level of learning independence of class XII social studies students while participating in online accounting learning activities since the previous research studies have not discussed learning independence for learning activities in economics (accounting) subjects, even though accounting is among the subjects that require high learning skills. Accounting is a subject that requires the ability to identify, measure, record, classify, and summarize financial statements, so high understanding and accuracy are needed (Effendi, 2019). Students will not be able to fully understand accounting materials if they rely only on the teacher's explanation, especially in online learning systems like today. Therefore, inevitably every individual is required to have learning independence so that learning goals can be achieved optimally. Independence in learning process emphasizes more on how a person controls himself fully to solve a problem in learning activities (Nugroho & Maulana, 2021). Learning independence can indirectly foster a person's ability to control and regulate thoughts, feelings, and actions freely without the involvement of others in achieving something (Mujiman, 2011). Five aspects can indicate whether a student has learning independence: self-confidence, discipline, learning motivation, initiative, and responsibility (Desmita, 2009). If these five aspects are present in students, it is possible that learning can run as smoothly as expected.

The importance of learning independence in learning success is in line with the results of research conducted by [Nagauleng & Waris \(2022\)](#) that stated that the presence of technology alone is not enough to guarantee the success of English learning activities, because learning independence is also needed in it. Moreover, the results of another study stated that learning independence not only has an impact on the smooth running of learning activities, but also has an impact on learning outcomes; the higher the learning independence, the higher the student learning outcomes ([Sari & Zamroni, 2019](#)). The results of research conducted by [Nuryanto & Ramadani \(2022\)](#) also state that student learning outcomes can have good results when there is interference from the student in the form of independent learning and the teacher in the form of competent teacher expertise in learning activities. The steps to stimulate a sense of independence in the learning process are to free the students to choose their own methods; teachers only monitor the extent of these activities. If this freedom is managed properly, it will be able to foster independence in a student because they will try hard to solve the problems in front of them ([Astriani et al., 2019](#)). Therefore, all students are required to have an attitude of learning independence in themselves. The contribution of this research is to provide an understanding that learning independence is included in aspects that play an essential role in the effectiveness of achieving learning objectives, so it needs to be observed and applied to all students. The form of learning independence in this study is reviewed from five aspects, namely in the form of self-confidence, discipline, learning motivation, initiative, and student responsibility while participating in online accounting learning activities. Based on the description above, this study aimed to figure out an overview of the extent of students' learning independence while studying accounting online.

## **METHOD**

This research uses a quantitative descriptive method, meaning to describe a research result objectively in the form of numbers, starting from data collection, data interpretation to the appearance of the final result ([Arikunto, 2019](#)). The population in this study consists of all students of class XII social studies of four classes totaling 139 students. The sample of this study was taken using a saturated sampling technique, so that the entire population was sampled as a whole of 139 students. The researcher determined the research location using a purposive area technique, where it is taken deliberately for particular considerations. For these considerations, the researcher chose SMAN Ambulu Jember located on Candradimuka Street No.42, Ambulu, Jember Regency, East Java.

The study started in February to March 2022. Data collection was through observation, interviews, and documentation. To find out the condition of students when participating in online accounting learning in terms of learning independence, an observation instrument was used based on five aspects, namely self-confidence, discipline, learning motivation, initiative, and responsibility. Each aspect consists of three observation components the researcher developed and modified. So, overall, 15 attitudes observed to assess students' learning independence. For more details, see Table 1. In this study, the scale used in the observation sheet was 0-1 because the researcher used the "✓" option for students who described independent learning attitudes and the "X" option for students who did not describe independent learning. Of these options, the researcher scored 1 for the answer "✓" and 0 for the answer "X".

After compiling the observation sheet as seen in [Table 1](#), the researcher tested the validity and reliability using the SPSS 25 application. Firstly, it was tested on a small group of eight students, two from each observed class. The results of the validity and reliability tests are in [Table 2](#) and [Table 3](#). Based on the results of the product moment validity test with SPSS 25 depicted in [Table 2](#), it is evident that all aspects observed in the students were valid because the value of  $r(\text{count}) > r(\text{table})$ . The  $r(\text{count})$  used was 0.707 because the respondents were eight. The selected accuracy rate was 5%. Therefore, this observation item became a guideline for further observations carried out in all XII IPS classes, of which students were 139.

**Table 1. Observation guidelines related to independent learning**

No	Aspects	Indicator
1.	Self Confidence	a) Raise hand when going to answer a question b) Answer questions without asking friends c) Dare to express opinions in front of teachers and classmates
2.	Discipline	a) Join google meet according to the set time b) Submit assignments in google classroom in a timely manner c) Follow the class from beginning to end
3.	Learning Motivation	a) Pay attention to the teacher's explanation seriously b) Do not joke and always activate the camera c) Do the problem without asking for the answer
4.	Initiative	a) Initiative to learn from other sources beside the compulsory book b) Initiative to ask if there is material that is not understood c) Initiative to take notes on material that's considered important
5.	Responsibility	a) Follow learning in an orderly manner b) Contribute to group assignments c) Do all assignments and collect them without exception

**Table 2. The results of the validity test on the observation sheet trial**

Observed aspects	Corrected Item-Total Correlation ( $r_{count}$ )	( $r_{table}$ )	Description
Aspect 1	0.789	0.707	Valid
Aspect 2	0.866	0.707	Valid
Aspect 3	0.802	0.707	Valid
Aspect 4	0.866	0.707	Valid
Aspect 5	0.845	0.707	Valid
Aspect 6	0.866	0.707	Valid
Aspect 7	0.866	0.707	Valid
Aspect 8	0.789	0.707	Valid
Aspect 9	0.845	0.707	Valid
Aspect 10	0.911	0.707	Valid
Aspect 11	0.789	0.707	Valid
Aspect 12	0.911	0.707	Valid
Aspect 13	0.789	0.707	Valid
Aspect 14	0.866	0.707	Valid
Aspect 15	0.911	0.707	Valid

**Table 3. The results of the reliability statistics test on the observation sheet trial**

Cronbach's Alpha	N of Items
0.972	15

The results of the reliability test conducted using SPSS 25 presented in [Table 3](#) indicate that the observation sheets used for trials in the small group were reliable because the Cronbach's Alpha value was 0.972. This figure is higher than the determination limit of 0.60. In conclusion, this observation sheet could be forwarded and used for observation in large groups of 139 students.

In addition to the above techniques, an interview method was also used to collect additional data. In this case, the interview was conducted with nine interviewees consisting of two students of XII Social Studies 1, three of XII Social Studies 2, two of XII Social Studies 3, one student of XII Social Studies 4, and one teacher of economics subject of XII Social Studies. Interviews were conducted to explore more information on the factors underlying the high level of students' learning independence. The results of the observation score obtained are summed up entirely to attain an average score, then presented in percentages using percentage analysis techniques. After retrieving the percentage results, conclusions were drawn based on the classification of categories that have been determined, as in [Table 4](#).

**Table 4. Score interpretation criteria adopted from Arikunto (2019)**

Scale	Categories
81% - 100%	Very High
61% - 80%	High
41% - 60%	Equal
21% - 40%	Low
0% - 20%	Very Low

## RESULT

The data on students' learning independence in this study was obtained from observations made in two meetings in each class. In one day, the researcher made observations in one class with four observers, so each observer observed eight students in the class. This was done to obtain a high level of accuracy and objectivity. So, four observations were carried out in four different classes, and took place within two weeks. For its operation, this observation was carried out online through google meet, google classroom, and WhatsApp groups to observe what student learning independence looks like during online accounting learning activities. For the process, this online observation has been adapted to the context of online learning. The context of online observation in online learning that is appropriate to be applied includes 13 learning activities, namely starting from the opening of learning, delivery of core learning materials, closing learning, subsequent learning designs, student responses during the teacher's delivery of the material, the form of assessment used, the process of working on assignments, methods of collecting assignments, the process of checking results, providing feedback on student answers, the strength of the internet network and finally device control digital used (Surahman et al., 2021).

The thirteen observed variables that have been carried out and adjusted to the five indicators used to observe student learning independence: self-confidence, discipline, learning motivation, initiative, and responsibility. Each aspect of the five indicators is in Table 1. The observational data were grouped and combined based on each indicator in each class. The results of such groupings aimed at obtaining the final score for analysis. The data on the results of the four classes are presented in Table 5 and Figure 1.

**Table 5. The average student's independence learning in online accounting learning**

Aspect	XII IPS 1	XII IPS 2	XII IPS 3	XII IPS 4
Self Confidence	49.46	32.80	45.66	41.06
Discipline	86.96	80.03	85.63	84.30
Learning Motivation	88.83	68.46	85.66	84.30
Initiative	77.26	63.36	71.36	73.36
Responsibility	96.73	79.56	88.53	90.03

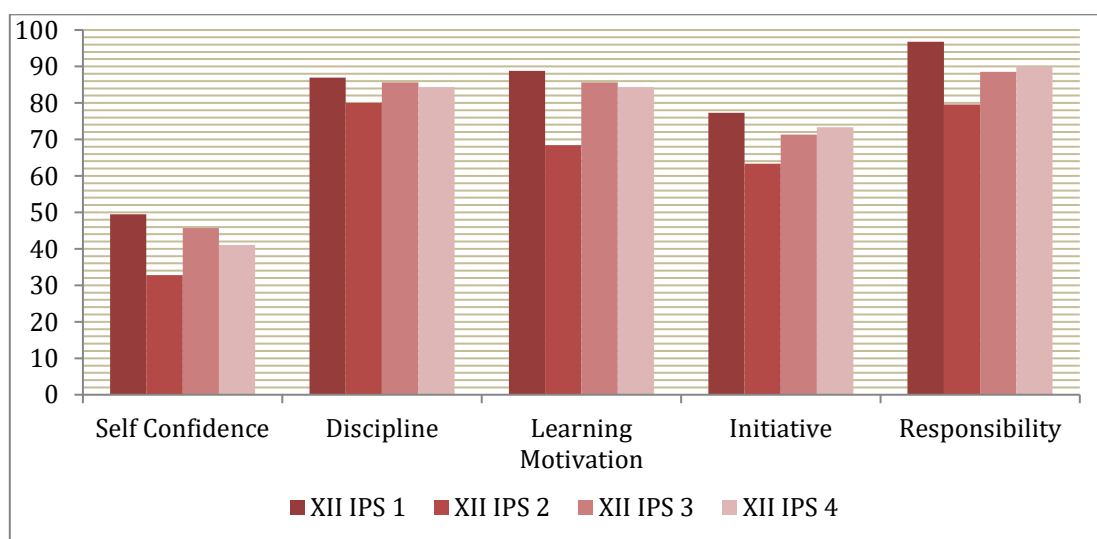
**Figure 1. Student's learning independence in online accounting learning**

Table 5 and Figure 1 show that four of the five aspects observed regarding student learning independence while participating in online accounting learning are in the high to very high category. With such conditions, in general, class XII social studies students have actually described learning independence as fairly good. However, one aspect was with a sufficient or low-tended category, namely the confidence aspect.

## DISCUSSION

Based on the research results described above, student learning independence in learning activities can be seen and measured through five indicators: self-confidence, discipline, learning motivation, initiative, and responsibility (Desmita, 2009). If all these indicators appear in each student, it is possible that the class can achieve learning objectives. However, from the observations and interviews, it is found that most students have only four indicators of learning independence. The first indicator is discipline; the students were very disciplined during the observation. The form of student discipline was evident in the students' efforts to always come on time, collect all assignments and exams without being late, and take online classes obediently from beginning to end. Such a disciplined attitude turns out to have a good influence on the course of a learning activity, where the class is more conducive because no one goes in and out of google meet before the time's up, so that they can focus on learning without interruption. This supports the research conducted by Patras et al. (2021) that discipline plays a vital role in a learning system. The results of other studies also stated similar results, namely by Andrias et al. (2022), that the existence of a disciplined attitude embedded in students will positively impact on themselves and others.

From the interview results, several things underlie the high discipline of students, namely due to factors from inside and outside. The one from within is the existence of self-awareness to be a person who values time and the desire to become a better person. Meanwhile, external factors are in the form of encouragement or motivation from friends, family and society that can indirectly bully themselves into dexterous people and not be lazy. The results of research conducted by Bicer (2021) and Estiyani & Mahmudah (2021) prove that a person's ingenuity in terms of creativity can be honed naturally through a disciplined attitude. This is evident from the results of this study, where, indirectly, a disciplined attitude can trigger the growth of creativity to solve various problems quickly. This is also in line with the research conducted by Muksin & Makhsin (2021) claiming that students will always try to solve problems because of the high discipline attitude in themselves.

Next is the indicator of learning motivation. Based on the observations, almost all students showed relatively high learning motivation. The indication was activating the google meet camera from the beginning to the end, concentrating on the teacher's explanation of the material, never joking during learning, and swiftly and quickly responding to quiz questions independently without asking for the answer or turning their heads when learning takes place. The high learning motivation brought a positive result to their learning outcomes because the students were determined and ambitious to do the questions correctly, so many got more than 80. This condition supports the results of Mak (2021) and Hasnida et al. (2022), proposing that students with high learning motivation will develop a strong ethos or zeal because such students always feel dissatisfied with their abilities. If this happens for a long time, it will undoubtedly positively impact the learning outcomes.

Batubara et al. (2020) mentioned that several things underlie a student's high motivation to learn, namely because of the encouragement from within himself in the form of feelings that are not easily satisfied with his achievements. Yang (2022) also said that external factors influence a student's learning motivation, namely the teacher's teaching method, environmental factors in the form of friends who invite him to a good direction, and adequate surrounding conditions. Highly motivated students have high self-awareness, because of which they study hard. In addition, the role of the family contributes quite a lot, as shown by the various facilities provided. With this, students are enthusiastic and active in learning. Everything can be easily achieved when students can collaborate with diverse supporters around them, whether in moral or non-moral support. Motivation is an aspect that plays a vital role in learning activities; without it, students will be lazy

while participating in learning activities, especially in accounting material which is considered a frightening specter.

The next indicator is initiative. During the observation, the student initiative attitude was indicated by how they learn other learning resources outside of student compulsory books and worksheets. Teachers gave freedom for their students to use learning resources from anywhere, whether in hard or soft files, as long as they have a correlation with the discussed material. From there, many students seem to use learning media from YouTube, Google, Ruang Guru, Quipper, and so forth. With this action, they have described a good initiative attitude in participating in online accounting learning activities. According to the results of research conducted by [Hermansyah et al. \(2022\)](#), an initiative can arise due to several factors, such as subjective awareness, expected goals, cultural participation, and teacher participation. It was also found during interviews with students that there were initiative-growing factors in the form of internal factors, namely personal desires, and life goals, as well as external factors in the form of cultural conditions of the surrounding environment and teacher's pleasant way of teaching. An attitude of initiative in students unconsciously can foster a critical and pro-active attitude because they are able to do things spontaneously without outside orders. This is in line with the results of the research of [Heflin & Macaluso \(2021\)](#) and [Nicolaidis et al. \(2020\)](#) that initiatives have a crucial influence on learning, the rest will grow into a critical person in finding innovative new solutions.

The last, strongest aspect that students have is the responsibility aspect. Responsibility related to the form of contribution seen from the way the students deliver material in detail, help answer during question-and-answer sessions, and help each other find solutions to questions given by the audience. In addition, the form of student responsibility can be seen from the order when participating in learning; students are very obedient to the applicable rules so that learning takes place very well and in an orderly manner. The last form of responsibility is seen from the way students work and collect all assignments without exception. [Setiyono & Fawzia \(2021\)](#) in their research also stated the same situation, where in general, a student with a sense of responsibility within himself tends to be able to direct himself without the interference of other parties so that he is able to provide complete self-control personally. This is also reflected in the students during the observation, where the responsible student will have a natural attitude to place himself. To foster an attitude of responsibility, the results of the interview claimed that teachers do various ways by presenting a learning model that is independent of learning. This is relevant to the research conducted by [Rifat et al. \(2020\)](#) and [Prahenti et al. \(2020\)](#) which states that most teachers apply student-centered learning techniques such as CRBL learning.

Based on the results of interviews with teachers, a good impact of this attitude of responsibility was that indirectly, students become individuals with strong character. The meaning of character in this case is that the student has an identity in himself, so he can complete everything independently on his own initiative. This is in line with the results of research conducted by [Suyidno et al. \(2019\)](#) that responsibility affects both a person's character and identity. [Budiono et al. \(2021\)](#) also stated that responsible students are not easily persuaded. With this, the student is fully responsible for solving all the problems thoroughly.

However, on the other hand, there is one of the indicators of learning independence with the lowest percentage, self-confidence. Most XII social studies students at Ambulu Jember State High School have relatively low self-confidence. Low self-confidence, in general, is due to fear and lack of confidence in one's abilities, so there is a tendency to doubt it. Many students feel nervous about speaking in public. Independent learning is very straight forward, with a sense of confidence. The sense of confidence in question is the feeling that he is capable and expert in the material, so there is no doubt in him at all ([Muqorrobin et al., 2022](#)) and ([Aulia & Apoko, 2022](#)). Students who feel confident and capable will naturally have self-confidence, and vice versa. Low self-confidence strongly influences students' speaking ability; students tend to find it difficult to argue if there is no confidence. The low self-confidence of students should not be left alone because this will impact the sustainability of the learning system become hampered and unable to achieve learning goals ([Akbari & Sahibzada, 2020](#)).

Based on the explanation above, online learning can work very well if the five indicators of learning independence are present in students. Broadly speaking, all observed students have

described very good four aspects of learning independence: only one looked lacking, namely self-confidence. Even though the teacher has made various efforts to increase it, such as providing added value for those who dared to express opinions, some did not dare to argue in front of the class. Nevertheless, the teacher still must provide another stimulation to encourage them, for instance, by presenting a learning system in the form of discussion forums and presentations. The researcher hopes this research can be a reference for further studies. Researchers need to convey suggestions to teachers, such as paying more attention to, guiding, and motivating students to be pro-active during learning activities. In addition, teachers are expected to provide freedom and a form of appreciation for active and responsive students. This is done and encouraged in such a way, because learning independence is included in the factors that have a good impact on achieving maximum learning objectives.

## CONCLUSION

The implementation of an online learning system is a form of government solution in dealing with the spread of the virus, which is increasingly rampant during the pandemic. To achieve maximum learning goals, learning independence is a requirement for students. Based on the results of the study, it can be concluded that in online accounting learning, students have shown learning independence in four aspects: discipline, learning motivation, initiative, and responsibility. Meanwhile, one other was low, namely self-confidence. This study still has limitations in the lack of discussion about low student confidence. So, it is recommended for subsequent researchers to continue research that focuses on exploring the factors that cause low student confidence in learning activities in broader subjects and grade levels.

## Author contributions

The authors made significant contributions to the study's conception and design. The authors were in charge of data analysis, interpretation, and discussion of results. The final manuscript was read and approved by the authors.

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## Conflict of interest

The authors declare that there is no potential conflict of interest.

## Data availability statement

All data are available from the authors.

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