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THE INFLUENCE OF INDEPENDENCE AND LEARNING ENVIRONMENT ON INTEREST IN STUDYING STUDENTS OF FINANCIAL ACCOUNTING AND INSTITUTIONS

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Abstract

This research aims to determine the influence of independence and the learning environment partially and simultaneously on the learning interest of students majoring in financial and institutional accounting at SMK Negeri 2 East Luwu, and the most dominant variable influencing the learning interest of students majoring in financial and institutional accounting at East Luwu State Vocational School 2. The variables in this research are learning independence as the first independent variable (X1), learning environment as the second independent variable (X2) and learning interest as the dependent variable (Y). The population in this study was 117 students from the Department of Financial Accounting and East Luwu State Vocational School 2 for the 2022/2023 academic year. The sampling technique used was simple random sampling with a sample of 54 students chosen randomly without paying attention to the strata in the population. . The data collection techniques used are questionnaires and documentation. The data analysis techniques used are descriptive percentage analysis, instrument testing, and hypothesis testing. The results of this study indicate that learning independence and the learning environment partially and simultaneously have a significant effect on interest in learning with a significance level of <0.05 . Meanwhile, the coefficient of determination (R^2) is 0.457 (45.7%). This means that the influence of student learning independence and the learning environment on learning interest is 45.7%, while the remaining 54.3% is influenced by other factors that were not researched. And independent learning has a dominant influence on interest in learning with a coefficient of determination of 0.394 (39.4%).

Keywords: Learning Independence, Learning Environment, and Interest in Learning.

INTRODUCTION

Education is a process that aims to influence a person to adapt to their environment which causes changes in their full role in society's life. Education is the process of acquiring change, teaching, knowledge, understanding, experience and how to act according to needs. Education is a person's conscious and planned effort to achieve change and development so that their standard of living is better than before. In achieving the goals of education as contained in Law Number 20 of 2003 concerning the National Education System, Article 3, namely: The goal of national education is to develop abilities and shape the character and civilization of a dignified nation in order to educate the life of the nation, aiming to develop the potential of students so that become a human



being who believes and is devoted to God Almighty, has noble character, is healthy, knowledgeable, capable, creative, independent, and becomes a democratic citizen with responsibility.

Educational objectives are planned to be achieved in the teaching and learning process. Educational targets for students who take part in the learning process can be measured based on the learning interest obtained. Interest in learning can be supported by internal and external factors of students. The level of independence is one of the internal factors and the learning environment is one of the external factors that can foster students' interest in learning.

Independence is a trait that comes from within a person to do something and is done with full responsibility and discipline. According to (Mujiman, 2007) "Independence in learning is the desire to demonstrate ability in active learning activities and is driven by mastery of an understood competency. In the same direction (Tirtahaja, 2005) expressed the opinion that "Learning Independence is a treatment shown in learning activities that is driven by the student's own will and choice accompanied by a sense of responsibility". (Mumi, 2010) states that students' learning independence can be characterized through indicators, namely having a sense of responsibility and not depending on other people, having great initiative, and having a confident attitude. Learning independence is one of the factors that influences interest in learning. This is in line with the opinion expressed by (Syah, 2013) that "learning independence is a factor that influences interest in learning. Students with high learning independence will also have a high interest in learning".

Apart from independence, a student's interest in learning is also driven by external factors, namely the learning environment. The learning environment is an external factor that can foster a sense of desire or interest in carrying out learning activities. According to (Slameto, 2010) "The learning environment consists of the family environment, school environment, community environment and peer environment which have an impact on students' behavior in learning." According to Noor (2017:98) indicators of the learning environment are the condition of learning facilities and infrastructure, learning rules and discipline, the atmosphere of the learning place and the relationship between students and the school community. (Syaodih Nana, 2011) believes that the learning environment in schools includes practical learning tools, learning resources, lighting, weather conditions, school regulations, relations between the school community and the applicable curriculum. The learning environment is also a factor that influences interest in learning. This is in line with the opinion expressed by (Doni, 2014) that "the learning environment can influence students' learning interest and learning outcomes".



After online learning, it has an impact on decreasing students' interest in learning, this is because during online learning students are not in a ready position and are less interactive in the learning process, then these habits are carried over during the classroom or face-to-face learning process. According to (Winkel, 2009) "Interest in learning is a tendency that is inherent in students to feel interested in a particular field and feel happy in carrying it out". This is reinforced by the opinion expressed by (Slameto, 2010) that "indicators of a student's interest in learning are feelings of joy, involvement in the learning process, interest in connection with a lesson, as well as students' attention with concentration and ignoring others". Interest as a passion or driving force needed by students in participating in the face-to-face learning process after online learning which is carried out independently in order to create an active learning process.

East Luwu State Vocational School 2 is a vocational high school located in South Sulawesi Province, precisely in East Luwu Regency, Jalan Sintuwu Raya, Beringin Jaya Village. East Luwu State Vocational School 2 is a vocational secondary education institution that has pioneered the production of quality graduates from various skill competencies, namely Computer and Network Engineering, Plantation Planting Agribusiness, Financial and Institutional Accounting, Multimedia, Poultry Farming Agribusiness. The objects studied in this research were all students of the Financial and Institutional Accounting Department at SMK Negeri 2 East Luwu, totaling 117 people.

Based on the results of observations made by researchers, it was found that the majority of students only spent their break time using gadgets at school and very few took the initiative to use the library during break time. Apart from that, the fact was also discovered that outside the classroom the atmosphere also seemed less conducive, such as reading parks and places for discussions. When class time is free, students do not spend time in the library or reading textbooks in class, but instead spend more time doing their own activities such as playing and social media via cell phone. There are also students who are less independent or lazy in participating in the learning process. It is known that this is because students prioritize rest time for other things rather than being interested in studying outside of class hours. Based on these obstacles, in the learning process the students' interest in learning is still said to be sufficient.

Based on the background above, researchers are interested in conducting research with the title "The Influence of Independence and Learning Environment on Interest in Learning in Students Majoring in Financial and Institutional Accounting at SMK Negeri 2 East Luwu".

RESEARCH METHODS

The research approach used is a quantitative approach because the presentation and processing of data uses statistical formulas. This research uses a quantitative approach because the presentation and processing of data uses statistical formulas. The object of this research is East Luwu State Vocational School 2 where the population is all students of the Financial and Institutional Accounting Department and the sampling technique is simple random sampling. Data collection techniques in this research were through questionnaires and documentation. The data analysis used is instrument testing, classical assumption testing and hypothesis testing.

RESULTS AND DISCUSSION

The conclusion of respondents' responses to the learning independence variable can be seen in table 1 below:

Table 1. Conclusion of Respondents' Responses regarding Learning Independence

No	Indicator	Actual Score	Ideal Score	Actual Score (%)	Description
1.	Responsible	705	810	87,0	Very High
2.	Initiative	942	1080	87,2	Very High
3.	Self-confident	680	810	84,0	Very High
Amount		2327	2700	86,2	Very High

Source: Questionnaire Data Processing Results, 2023

Based on table 1, it shows the actual score percentage results for learning independence, an average score percentage of 86.2 percent is obtained, which is included in the very high category. However, there are still indicators that are still below the average actual score percentage, namely the confidence indicator with an actual score percentage of 84.0 percent.

Table 2. Conclusion of Respondents' Responses about the Learning Environment

No	Indicator	Actual Score	Ideal Score	Actual Score (%)	Description
1.	Condition of facilities and infrastructure	708	810	87,4	Very High
2.	Learning rules and discipline	708	810	87,4	Very High
3.	Learning place atmosphere	457	540	84,6	Very High
4.	Student relationships with the learning environment	943	1080	87,3	Very High
Ammount		2816	1080	86,9	Very High

Source: Questionnaire Data Processing Results, 2023

Based on table 2, it shows the results of the actual score percentage for the learning environment. The average actual score percentage is 86.9 percent, which is classified as very high. However, there are still indicators below the average actual score percentage, namely the indicator of the atmosphere of the learning place with an actual score of 84.6 percent.

The conclusions of respondents' responses to the learning interest variable can be seen in table 3 below.

Table 3. Conclusion of Respondents' Responses regarding Interest in Learning

No	Indicator	Actual Score	Ideal Score	Actual Score (%)	Description
1.	Feeling happy	905	1080	83,8	Very High
2.	Student Engagement	620	810	76,5	High
3.	Interest	418	540	77,4	High
4.	Student Attention	641	810	79,1	High
Ammount		2584	3240	79,8	High

Source: Questionnaire Data Processing Results, 2023

Based on table 3, which shows the actual score percentage results for interest in learning, the average actual score percentage is 79.8 percent, which is relatively high. However, there are still three indicators below the average actual score percentage, namely the student engagement indicator with an actual score of 76.5 percent, the interest indicator with an actual score of 77.4 percent, and the student attention indicator with an actual score of 79.1 percent.

Based on the results of the research conducted, the results were obtained that learning independence and the learning environment simultaneously had a positive and significant effect on students' interest in learning in the Financial and Institutional Accounting Department at SMK Negeri 2 East Luwu with a significant value of $0.000 < 0.05$. The results of this research are in line with research conducted by Aini (2012) which states that learning independence and the learning environment simultaneously have a positive and significant effect on interest in studying Accounting for class XI IPS students at SMA Negeri 1 Sewon Bandung. Other research conducted by Hanifa (2020) also states that learning independence and the learning environment simultaneously have a positive and significant effect on interest in learning in the Karanggayam village area of Sidoarjo. This is further emphasized by the opinion expressed by Syah (2013: 133) that "independence in learning is a factor that influences interest in learning. "Students with high learning independence will also have high interest in learning" and Donni (2014: 270) that "the learning environment can influence students' interest in learning and learning outcomes". This



means that learning independence and the learning environment play an important role in increasing students' interest in learning. Learning independence and the learning environment can increase interest in learning. This means students who are independent in learning (have a sense of responsibility for their learning, take the initiative to learn, and have self-confidence in the learning process) and are supported by a good learning environment (complete condition of school facilities and infrastructure, good school rules and discipline, the atmosphere of the learning place is comfortable, and the relationship between students and the school environment is good) then students' interest in learning will also be higher. Based on the description above, it can be concluded that the hypothesis proposed in this research, namely "it is suspected that the variables of learning independence and the learning environment simultaneously have a positive and significant effect on students' interest in learning in the Financial and Institutional Accounting Department at SMK Negeri 2 East Luwu" is accepted.

Based on the results of the research carried out, the results obtained were that the significance value was $0.005 < 0.05$, so the hypothesis was accepted, this means that learning independence partially had a positive and significant effect on students' interest in learning in the Financial and Institutional Accounting Department at SMK Negeri 2 East Luwu. The results of this research are in line with research conducted by Aini (2012) which states that learning independence has a positive and significant effect on interest in studying Accounting for class XI IPS students at SMA Negeri 1 Sewon Bandung. Other research conducted by Hanifa (2020) also states that partial learning independence has a positive and significant effect on interest in learning in the Karanggayam village area of Sidoarjo. This means that learning independence plays an important role in increasing interest in learning. Good independence can increase interest in learning (Anjani & Safitri, 2023; Handayani et al., 2023; Nasution et al., 2023; Safitri, Hansyah, et al., 2023; Safitri, Muti'ah, et al., 2023; Uswatun Hasanah et al., 2023). This means that students who have a sense of responsibility for their learning, take the initiative to learn, and have self-confidence in the learning process will also have higher student interest in learning. This is in line with the opinion expressed by (Syah, 2013) that "learning independence is a factor that influences interest in learning. "Students with high learning independence will also have a high interest in learning." Based on the description above, it can be concluded that the hypothesis proposed in this research, namely "it is suspected that the learning independence variable partially has a positive and significant effect on students'



interest in learning in the Financial and Institutional Accounting Department at SMK Negeri 2 East Luwu" is accepted.

Based on the results of the research carried out, the results obtained were that the significance value was $0.018 < 0.05$, so the hypothesis was accepted, this means that the learning environment partially had a positive and significant effect on students' interest in learning in the Financial and Institutional Accounting Department at SMK Negeri 2 East Luwu. The results of this research are in line with research conducted by Aini (2012) which states that the learning environment has a positive and significant effect on interest in studying Accounting for class XI IPS students at SMA Negeri 1 Sewon Bandung. Other research conducted by Hanifa (2020) also stated that the learning environment partially had a positive and significant effect on interest in learning in the Karanggayam village area of Sidoarjo. This means that the learning environment plays an important role in increasing interest in learning. A good learning environment can increase interest in learning. This means that an environment that supports the student learning process, such as complete conditions of school facilities and infrastructure, good school rules and discipline, a comfortable learning atmosphere, and good relationships between students and the school environment will increase students' interest in learning. This is in line with the opinion expressed by (Doni, 2014) that "the learning environment can influence students' learning interest and learning outcomes". Based on the description above, it can be concluded that the hypothesis proposed in this research, namely "it is suspected that learning environment variables partially have a positive and significant effect on students' interest in learning in the Financial and Institutional Accounting Department at SMK Negeri 2 East Luwu" is accepted.

Based on data analysis with calculations using the SPSS 25.00 for Windows program, the learning independence coefficient (r^2) = 0.394 or 39.4% and the learning environment coefficient (r^2) = 0.308 or 30.8%. Based on the results of the analysis, it can be seen that learning independence has a greater influence on learning interest by 0.394 or 39.4% compared to the learning environment on learning interest by 0.308 or 30.8%. Thus, learning independence more dominantly influences students' interest in learning in the Financial and Institutional Accounting Department at SMK Negeri 2 East Luwu compared to the learning environment. This is in line with research conducted by Aini (2012) which states that independent learning has a dominant influence on students' interest in learning in the Financial and Institutional Accounting Department at SMK Negeri 2 East Luwu. Based on the description above, it can be concluded that the hypothesis proposed in this research,

namely "it is suspected that the learning independence variable dominantly influences the learning interest of students majoring in Financial and Institutional Accounting at SMK Negeri 2 East Luwu" is accepted (Chastanti et al., 2022; Fitriani et al., 2022; Harahap et al., 2022; Maulana et al., 2022; Rezekiah et al., 2022; Safitri, Ansyari, et al., 2022; Safitri, Chastanti, et al., 2022; Safitri, Harahap, et al., 2022; Wati et al., 2022).

CONCLUSION

Based on the results of the data analysis and discussion described in the previous chapter regarding the influence of independence and the learning environment on interest in learning among students majoring in Financial and Institutional Accounting at SMK Negeri 2 East Luwu, it can be concluded: (1) Student learning independence and the learning environment simultaneously positive and significant effect on students' interest in learning majoring in Financial and Institutional Accounting at SMK Negeri 2 East Luwu; (2) Learning independence and the learning environment partially have a positive and significant effect on students' interest in learning majoring in Financial and Institutional Accounting at SMK Negeri 2 East Luwu; (3) Learning independence has a dominant influence on students' interest in learning majoring in Financial and Institutional Accounting at SMK Negeri 2 East Luwu.

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