Jurnal Eduscience (JES)
Volume 11, No.1
April, Year 2024
Submit : 22 Mei 2023
Accepted : 27 Maret 2024

Abstract
This research aims to determine the influence of the peer environment on the learning achievement of students majoring in accounting at SMK Negeri 2 Sidrap. The variables in this research are the peer environment as the independent variable (X) and learning achievement as the dependent variable (Y). The population of this study were all students majoring in Accounting at Negen 2 Sidrap Vocational School, totaling 122 students, while the sample used proportionate stratified random sampling technique with a sample size of 55 students. The data collection technique used was a questionnaire and documentation. The data analysis technique used was descriptive analysis of the percentage of instrument tests and test the hypothesis using SPSS 25 for windows. Based on the results of the data analysis that has been carried out, a simple linear regression equation model \( Y = 63.760 + 0.351X \) was obtained. From the results of the analysis of the coefficient of determination (R), the value \( R^2 = 45\% \) is obtained, which means that the peer environment contributes to student learning achievement by 45\% and the remaining 55\% is influenced by natural factors. Meanwhile, from the results of the t-test, a significant value of 0.000 < 0.05 is obtained, which means Peer environment has a significant effect on student achievement, thus the accepted hypothesis.

Keywords: Peer Environment; Learning Achievement

INTRODUCTION

Education is a very important factor in a person's life in the family, community, and nation. Education has an important role in achieving success for a nation, because education it will change an object from not knowing to know, from not understanding to understanding, and from not understanding to understanding. As stated in Law of the Republic of Indonesia Number 20 of 2003 concerning the National Education System about the functions and goals of national education.(Adawiyah et al., 2023)

National education functions to develop abilities and shape the character and civilization of the nation, aiming to develop the potential of students to become human beings who have faith and devotion to God Almighty and have noble character, are healthy, knowledgeable, capable,
creative, independent and become democratic and responsible citizens. (Amin & Harahap, 2023)

Indicators of the peer environment consist of social interactions carried out, habits carried out by peers, the desire to imitate (imitation), attitudes of solidarity, providing knowledge that cannot be provided by the family or providing new experiences and encouragement or support from peers. (Audina & Harahap, 2022)

The peer environment for Accounting Department students at UPT SMK Negeri 2 Sidrap has an average indicator percentage of 40%, including the bad category (21%-40%) which is based on the criteria for the percentage of respondents' responses. (Rukajat, 2018: 10) Meanwhile, the learning achievement variable has an average indicator percentage of 86%, including the very good category (81% - 100%) (Rukajat, 2018: 10). This is also not in line with Soekanto's opinion (2006: 388) "A good peer environment will improve student learning achievement, while a poor peer environment will hinder learning so that the learning achievement obtained is less than optimal." So it can be concluded that, if a student's peer environment is good, they will provide positive support to the student in terms of learning by inviting them to study together, reminding each other to study, and providing support for each other to do positive things, so that students will be more motivated in learning and improving student learning achievement. (Dalimunthe et al., 2021) The peer environment is classified as bad, but student learning achievement is very good. This is also not in line with previous research conducted by Saputro and Pardiman, (2012) which states that "there is a positive and significant influence of the peer environment on the learning achievement of students in the Accounting Education Study Program class of 2009, Faculty of Economics, Yogyakarta State University".

RESEARCH METHODS

Variable X in this research is the environment Friend peers and variable Y is achievement Study. This research uses quantitative data. The data collection method is a written survey. The technique used in this survey method uses a questionnaire as a tool to collect data. The data analysis techniques used are instrument testing and hypothesis testing using SPSS 25. The instrument test consists of a validity test and a reliability test. Meanwhile, hypothesis testing consists of simple linear regression analysis, t-test, and coefficient of determination.

The objects in this research and also the population are department students in Accounting at UPT SMKN 2 SIDRAP.
RESULTS AND DISCUSSION

Analysis Descriptive Percentage

Based on the results of distributing questionnaires regarding the environment Friend peer illustrated by the percentage of the total score of all respondents' answers obtained from the six indicators which can be seen in Table 1 below:

<table>
<thead>
<tr>
<th>No</th>
<th>Indicator</th>
<th>Score Actual</th>
<th>Ideal Score</th>
<th>Score Actual (%)</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Interaction social activities are carried out</td>
<td>702</td>
<td>825</td>
<td>85</td>
<td>Very Good</td>
</tr>
<tr>
<td>2</td>
<td>Habits carried out Friend peer</td>
<td>549</td>
<td>825</td>
<td>67</td>
<td>Good</td>
</tr>
<tr>
<td>3</td>
<td>Desire imitate (imitation)</td>
<td>418</td>
<td>825</td>
<td>51</td>
<td>Enough</td>
</tr>
<tr>
<td>4</td>
<td>Attitude solidarity</td>
<td>590</td>
<td>825</td>
<td>72</td>
<td>Good</td>
</tr>
<tr>
<td>5</td>
<td>Give knowledge that is not Can be given by the family or give experience new</td>
<td>671</td>
<td>825</td>
<td>81</td>
<td>Very Good</td>
</tr>
<tr>
<td>6</td>
<td>Encouragement or support Friend peer</td>
<td>675</td>
<td>825</td>
<td>82</td>
<td>Very Good</td>
</tr>
</tbody>
</table>

Amount | 3,605   | 4950 | 73   | Good |

Percentage yield score actual indicator environment Friend peer obtained percentage score actual an average of 73 percent with category Good as stated by Rukajat (2018: 10). Although so , still There are 3 indicators presented score actually is below the average percentage score actual, namely: 1) indicators desire imitate (imitation) with score by 51 percent, 2) indicators habits carried out Friend peer with score 67 percent and 3) indicators attitude solidarity with score 72 percent.

Instrument Test

a. Validity test Instrument

The validity test was done by comparing the calculated r value with the r table for degree of freedom (df) = n-2. Where the amount samples (n) in the research conducted is 55, so big the df is 55-2= = 53, with level significance 5% so obtained rtable = 0.265. If rcount > r table so instrument Environment Friend Peer (X) with 18 items statement can be seen in table 2 below This:
The results of the instrument validity test are based on the results obtained in Table 2, showing that all statement items from the peer environment variable have a calculated $r$ value of 0.284 to 0.681. These results show that the calculated $r$ for all statement items is greater than the table $r$ value, namely 0.265. Based on these results, it can be concluded that all statement items from these variables are valid.

### b. Reliability Test Instrument

A reliability test is something size shows the extent of the results measurement still consistent if be measured several times with a tool measures the same. Test this aim For measure consistent or or not answer respondents to item statement in A question . Testing reliability instruments in research This use technique cronbach's alpha with amount sample of 64 respondents. Something instrument said reliable if mark Cronbach's alpha $> 0.60$. As for reliability test results instrument can be seen in Table 3 below:
Table 3. Reliability Test Results Instrument Activity Study

<table>
<thead>
<tr>
<th>Cronbach's Alpha</th>
<th>N of Items</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.782</td>
<td>18</td>
</tr>
</tbody>
</table>

*Cronbach’s alpha* value of the Activity Instrument Study amounting to 0.782 > 0.60. Thereby can concluded that the instrument environment Friend peer (X) used in the study this declared "reliable ". Based on the test instruments used including validity tests and reliability tests can be concluded as follows:

Table 4. Conclusion of Validity Test and Reliability Test Instrument Study

<table>
<thead>
<tr>
<th>Information</th>
<th>Validity</th>
<th>Reliability</th>
</tr>
</thead>
<tbody>
<tr>
<td>Instrument Question</td>
<td></td>
<td></td>
</tr>
<tr>
<td>elementar school</td>
<td>0.284</td>
<td>0.782</td>
</tr>
<tr>
<td>0.265 Valid</td>
<td></td>
<td>0.60</td>
</tr>
<tr>
<td>elementary school</td>
<td>0.681</td>
<td></td>
</tr>
<tr>
<td>0.265 Valid</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Thereby can be concluded that environmental instruments Friend peer in study This worthy of use (Anjani & Safitri, 2023), (Nasution et al., 2023), (Rezekiah et al., 2022), (Safitri et al., 2023).

Hypothesis testing

a. Analysis Simple Linear Regression

Analysis simple linear regression used For measure influence environment Friend peer to performance Study student. Where results calculate simple linear regression in research can See table 5 below:

Table 5. Analysis Results Simple Linear Regression

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>Q</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Std. Error</td>
<td>Beta</td>
<td></td>
</tr>
<tr>
<td>1 (Constant)</td>
<td>63.760</td>
<td>3.694</td>
<td>17.259</td>
<td>.000</td>
</tr>
<tr>
<td>Peer Environment</td>
<td>.351</td>
<td>.052</td>
<td>.677</td>
<td>6.704</td>
</tr>
</tbody>
</table>

Equation model simple linear regression namely: \( Y = 63.760 + 0.351 \). Based on the equation model obtained, it is known that the mark constant amounts to 63.760. This matter means that If
the variable environment friend peer value is zero, then the variable performance study student major accounting at UPT SMKN 2 Sidrap amounting to 0.351 units.

b. t-test

The t-test is used to test the hypothesis and find out how significant the influence of the peer environment is on student learning achievement in the fundamentals of accounting subject at SMK Negeri 2 Sidrap. To find out the influence of the peer environment on learning achievement through the t-test by comparing the significance value <0.05 (5 percent). A variable is said to be influential when the significance value obtained is smaller than 5 percent (α= 0.05). The t-test results can be seen in Table 6 below:

<table>
<thead>
<tr>
<th>Model</th>
<th>Unstandardized Coefficients</th>
<th>Standardized Coefficients</th>
<th>Q</th>
<th>Sig.</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Constant)</td>
<td>63.760</td>
<td>17.259</td>
<td></td>
<td>.000</td>
</tr>
<tr>
<td>Peer Environment</td>
<td>.351</td>
<td>.677</td>
<td>17.259</td>
<td>.000</td>
</tr>
</tbody>
</table>

The significance value is 0.000<0.05, which means that the peer environment variable has a significant effect on student learning achievement in the basics of Accounting subject at SMK Negeri 2 Sidrap. Therefore, it can be concluded that the hypothesis proposed in this study is declared "accepted".

c. Coefficient Determination

The coefficient of determination is used to determine whether or not there is a relationship between the peer environment and student learning achievement in the basics of Accounting subject at SMK Negeri 2 Sidrap, so a coefficient of determination test is carried out which is processed using SPSS Version 25 for Windows can be seen in Table 7 as follows:

<p>| Model Summary b |
|-----------------|-----------------|-----------------|-----------------|</p>
<table>
<thead>
<tr>
<th>Model</th>
<th>R</th>
<th>R Square</th>
<th>Adjusted R Square</th>
<th>Std. Error of the Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>.677*</td>
<td>.459</td>
<td>.449</td>
<td>1.807</td>
</tr>
</tbody>
</table>

Based on Table 7, the coefficient of determination (r2) obtained is 0.459, which can be interpreted as that the peer environment has a 45% contribution to student learning outcomes in the basics of Accounting subject at SMK Negeri 2 Sidrap, and the remaining 55% is influenced by
other factors (Mansah & Safitri, 2022), (Rezekiah et al., 2022), (Safitri, Mut’ah, et al., 2022), (Syahputra & Safitri, 2022), (Wati et al., 2022).

The peer environment has an influence on learning achievement. The peer environment is able to attract students to improve their learning achievements. The results of the description of peer environment research variables obtained an average actual score of 73% and were included in the good category. The peer environment indicator with the highest level of presentation is social interaction with an actual score of 85%, while the indicator with the lowest percentage is the desire to imitate (imitation) with an actual score of 51%. However, the peer environment variable has a significant influence on the learning achievement of accounting students at SMK Negeri 2 Sidrap.

Based on the results of the t-test, a significant value of 0.000 < 0.05 was obtained, which means that there is a significant influence between the peer environment on student learning achievement in the fundamentals of accounting subject at SMK Negeri 2 Sidrap. So the hypothesis proposed "it is suspected that the peer environment has a significant influence on the learning achievement of students majoring in Accounting at UPT SMK Negeri 2 Sidrap" can be accepted.

The results of this research are in line with research conducted by Saputro and Pardiman, (2012) which states that "there is a positive and significant influence of the peer environment on the learning achievement of 2009 Accounting Education Study Program students, Faculty of Economics, Yogyakarta State University" (Hasanah et al., 2021), (Hildani & Safitri, 2021b), (2021a), (Maulana et al., 2022), (Safitri, Ansyari, et al., 2022), (Silalahi & Safitri, 2021).

The results of this research are strengthened by the theory put forward by Soekanto (2006: 38) states that "a good peer environment will improve student learning achievement, while a poor peer environment will hinder learning so that the learning achievement obtained is less than optimal". Thus, the peer environment influences student learning achievement.

With exists environment Friendly peers can give positive encouragement to performing Study students by forming groups of Study students or make friends with peers ask about material lessons that don't understand so that the performance of Study students increases.

In thereby environment Friend peers influence in success of the learning process by teaching students, conditions, and atmosphere Friend peers determine achievement performance Study.
CONCLUSION

Based on the results of data analysis and discussion described in the previous chapter regarding the influence of the peer environment on student learning achievement in the fundamentals of accounting subject at SMK Negeri 2 Sidrap, it can be concluded:

1. Based on descriptive analysis, the peer environment variable in the basics of accounting subject at SMK Negeri 2 Sidrap is in a good category.

2. Based on the results of descriptive analysis, most students' learning achievements in the fundamentals of accounting subject at SMK Negeri 2 Sidrap are in the very good category.

3. The peer environment has a significant effect on student learning achievement in the fundamentals of accounting subject at SMK Negeri 2 Sidrap.

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