

The Effect of Internet and Library Utilization on Accounting Learning Achievements of Accounting Majors at Vocational School

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Abstract

In this study, the researcher wanted to know the effect of using the internet and libraries on the accounting learning achievement of students majoring in accounting at the SMK Kesatuan for the 2020/2021 academic year. The population in this study were all students majoring in accounting at the SMK Kesatuan both in class X, XI and class XII majoring in Accounting for the academic year 2020/2021 totaling 97. The sample to be tested in this study was 78, consisting of 25 students in class X, 29 students of class XI and 24 students of class XII using random subject sampling technique using the Slovin formula. This study uses quantitative methods and data collection used consists of observation, documentation and questionnaires. The data analysis used was descriptive analysis and inferential statistical analysis using validity test, reliability test, normality test, linearity test, multicollinearity test, heteroscedasticity test, autocorrelation test, simple linear regression analysis and multiple linear regression analysis. The results of the study indicate that the variable contribution of internet use and library utilization to accounting learning achievement of students majoring in accounting is 13.9%, while the remaining 86.1% is influenced by other factors not examined. in this research. The significance value of the anova output is $0.004 < 0.05$ (significant level) so that $H_0(3)$ is rejected and H_3 is accepted. So it can be said that the simultaneous use of the internet and the use of libraries on the learning achievement of accounting students at the SMK Kesatuan Jakarta Barat for the 2020/2021 academic year.

Key words: Utilization of the Internet, Utilization of the Library, Learning Achievement.

INTRODUCTION

Technological developments in this modern era of globalization have skyrocketed, anyone, and wherever they can access technological media that is already sophisticated and various kinds are available, one of the media is internet media that can help the community or students learn or find out information about technology culture, and others in Indonesia as well as information from all over the world. In the world of education, the development of information search among students

is experiencing rapid development. In ancient times the sources of information were limited to print media such as books, newspapers or newspapers, magazines and also from electronic media which was limited to television and radio. In this modern era, by utilizing the existing internet and getting information, only with gadgets such as cellphones, laptops and computers that can be connected to the internet we can easily get information. According to Ahmadi and Hermawan (2013: 68), the Internet is a global communication network that connects all computers in the world even though they have different operating systems and machines. According to Yudhi Munadi (2013: 154), the Internet (Interconnection Networking) is a global network that connects millions of computers around the world. Where computers connected to the internet provide information that is open to the public, so internet users will be able to contact multiple computers at any time, and from anywhere in the world to send news, obtain information or transfer data. From some of the definitions above, it can be concluded that the internet is an interconnected network from computer to computer in all corners of the world to access information anywhere and anytime. For this reason, children or students in this case need continuous guidance in carrying out the learning process using computers or the internet from both parents and teachers. Teachers are expected to know the ins and outs of the internet and the ability to facilitate student learning effectively. In this case, the teacher's role as a provider of information will shift to become a learning manager with a number of certain roles because the teacher is not the only source of learning but is a source of learning.

Other educational support facilities in schools are libraries. The library is a service unit within the institution whose presence can help achieve the school's goals. The emphasis of the existence of the school library is on the educational and recreational (cultural) aspects. The educational aspect is in the form of completeness of learning books for students and teachers, while the recreational (cultural) aspect can be a place for students to read and write in developing their talents and interests as well as other libraries such as magazines and newspapers. Internet utilization activities for accounting subjects are still not optimal. This can be seen from the tendency of students not to look for material when not asked by the teacher. There are many opportunities that students can use to take advantage of school wifi to support accounting learning, especially during empty class hours. Students can use the wifi in the classroom or in the computer laboratory. The same thing also happened to the use of the school library, students did not fully use it for the benefit of looking for additional accounting material. Students usually use the library when only told by the teacher to look for additional lessons. Whereas the existing collections in the library are able to assist students in doing assignments or adding accounting subject matter. The basis for establishing a school library is the National Education System Law No. 20 of 2003 Article 45, which states that every formal and non-formal education unit provides facilities and infrastructure that meet educational needs in accordance with the growth and development of physical potential, intellectual, social, emotional intelligence. and psychology of students. The school library is one of the libraries that stands under the auspices of the education office. Purwono (2013:3) adds that, "The library is a collection of books or physical buildings where books are collected, arranged according to a certain system for the benefit of the user". The room or building is designed to be a comfortable place for books for readers.

According to the results of Ikhwan's research (2018-2019) entitled "The Influence of Internet Utilization, Libraries, and Learning Motivation on Archival Learning Outcomes of Students Competency in Office Administration Skills at SMK Negeri 4 Sijunjung", the use of the internet, libraries, and learning motivation have a significant effect on archival learning outcomes students of SMK Negeri 4 Sijunjung. According to the results of Fitra Jaya's research (2019) entitled "The Influence of Learning Motivation and Library Utilization on Learning Achievement (Study of Economic Education Students at Pamulang University in 2018/2019)", based on the results of linear regression analysis, it shows that there is a positive and significant influence between learning motivation and library utilization on learning achievement. According to the results of Rizka Mahendra Putra's research (2019), entitled "The Effect of Internet Utilization and Learning Motivation on the Learning Outcomes of Class VII students at SMP Negeri 1 Kapongan in the 2015/2016 Academic Year", it shows that there is a very strong significant influence between internet use, intrinsic motivation and extrinsic motivation together on the learning outcomes of class VII students in SMP Negeri 1 Kapongan for the 2015/2016 academic year.

Utilization of the internet and libraries is a good step to support additional learning resources. Utilization of the internet and libraries should be able to provide more information to deepen student subject matter. There are many things that students can do to support their achievements by using the internet and the school library. In Accounting subjects, students can search for various kinds of material on the internet and compare them with other materials supporting books in the library. However, the intensity of the use is not yet known its effect on student achievement, especially in accounting subjects. The research entitled " The Effect of Internet and Library Utilization on Accounting Learning Achievements of Accounting Majors at SMK Kesatuan Jakarta Barat for the 2020/2021 Academic Year". This study aims to determine (1) the effect of internet utilization on the accounting learning achievement, (2) the effect of library utilization on the accounting learning achievement, and (3) the simultaneous effect of internet and library utilization on the accounting learning achievement.

RESEARCH METHOD

This study uses a quantitative approach that uses an associative research methodology using a questionnaire. Associative research methodology is a research methodology that aims to determine the effect or relationship of metric independent variables on the dependent variable, both of which are metric variables. The population in this study were all students majoring in accounting at the SMK Kesatuan both in class X, XI and class XII majoring in Accounting for the academic year 2020/2021 totaling 97. The sample to be tested in this study was 78, consisting of 25 students in class X, 29 students of class XI and 24 students of class XII using random subject sampling technique using the Slovin formula. The research instrument used in this research is in the form of a study of value documents and a questionnaire or questionnaire made by the researcher himself. Learning outcomes are sourced from school data in the form of student report cards from Accounting students at the West Jakarta Unity Vocational School. The data analysis used was descriptive analysis and inferential statistical analysis using validity test, reliability test, normality test, linearity test, multicollinearity test, heteroscedasticity test, autocorrelation test, simple linear regression analysis and multiple linear regression analysis to find the effect of the independent variable on the dependent variable partially and simultaneously.

RESULTS AND DISCUSSION

Simple Linear Regression Test Results X1 against Y

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.373 ^a	.139	.128	10.071

a. Predictors: (Constant), Pemanfaatan Internet

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1244.827	1	1244.827	12.273	.001 ^a
	Residual	7708.622	76	101.429		
	Total	8953.449	77			

a. Predictors: (Constant), Pemanfaatan Internet

b. Dependent Variable: Prestasi Belajar Akuntansi

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	26.195	10.324		2.537	.013
	Pemanfaatan Internet	.773	.221	.373	3.503	.001

a. Dependent Variable: Prestasi Belajar Akuntansi

Based on the output summary value, the value of $R^2 = 0.139$, which means that the contribution / contribution of the influence of internet use on accounting learning achievement is 13.9% and 86.1% is influenced by other factors. Based on the output of the Anova model, we get the value of sig 0.001 < 0.05 (5%) means that H_0 is rejected and H_1 is accepted. Based on the Output Coefficient, it is obtained a simple linear regression equation = $26,195 + 0.773x$, meaning that the average score of Y criteria will experience a change of 0.773 for every change that occurs in X.

The results of this study are also strengthened by a theoretical study of the results of previous research which states the Effect of Internet Utilization, Libraries and Learning Motivation on Student Archival Learning Outcomes of Office Administration Expertise Competence at SMK Negeri 4 Sijunjung which was studied by Ikhwan (November 2018 - April 2019). This is evidenced from the calculation results obtained with a sig value of 0.000 < 0.05. The direct influence of the use of the internet on learning outcomes through learning motivation is 2.74%, so that the number of direct and indirect influences on the variable of internet use is 15.27%. Furthermore, according to Eka (2014: 67) the benefits of the internet for the world of education, especially for students are: 1) Helping students (students/i, students/i) in obtaining references for subjects or courses

studied, other than those given by students or lecturer. 2) Assist students (students/i, students/i) in making assignments, both practical assignments, school assignments, lecture assignments, to final assignments, theses, dissertations and other scientific research. 3) In general, helping the teaching and learning process to be more effective, efficient and creative, for example through online references and online learning (e-learning). Another positive side is to add insight and knowledge, both students and educators.

Simple Linear Regression Test Results X2 against Y

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.301 ^a	.090	.078	10.352

a. Predictors: (Constant), Pemanfaatan Perpustakaan

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	809.597	1	809.597	7.555	.007 ^a
	Residual	8143.852	76	107.156		
	Total	8953.449	77			

a. Predictors: (Constant), Pemanfaatan Perpustakaan

b. Dependent Variable: Prestasi Belajar Akuntansi

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	32.152	10.973		2.930	.004
	Pemanfaatan Perpustakaan	.654	.238	.301	2.749	.007

a. Dependent Variable: Prestasi Belajar Akuntansi

Based on the output summary value, the value of $R^2 = 0.090$, which means that the contribution / contribution of the influence of internet use on accounting learning achievement is 9% and 91% is influenced by other factors. Based on the output of the Anova model, we get the value of sig 0.007 < 0.05 (5%) means that H_0 is rejected and H_2 is accepted. Based on the Output Coefficient, it is obtained a simple linear regression equation = $32,152 + 0.654x$, meaning that the average score of Y criteria will experience a change of 0.654 for every change that occurs in X.

One of the places used by students in obtaining information and insight and knowledge from books is the library. However, no matter how good a library facility is, it will not support learning outcomes if it is not used properly. This is evidenced by the results of research where the influence of library use on accounting learning outcomes is low. Although the reading activity of students in the Unitary Vocational School library is good, it must still be followed by problem solving

practices in accounting, because in addition to reading accounting subject matter, it is more emphasized in problem solving practice (doing the practice of accounting questions). This is confirmed again in the results of previous research Ikhwan (2019). The variable of library utilization has a significant effect on archival learning outcomes. This is evidenced from the calculation results obtained with a sig value of $0.000 < 0.05$ (5%). The direct influence of library utilization on learning outcomes is 7.50% and the indirect effect of library use on learning outcomes through learning motivation is 2.56%. So that the direct and indirect influence of the library utilization variable is 10.06%. So it can be concluded that there is a significant influence between the use of libraries on archival learning outcomes. Furthermore, the results of this study are in line with research conducted by John K. Stemmer; David M. Mahan (2017), identified several significant correlations, both positive and negative, between student and student library use on learning outcomes as measured by report cards, retention scores, graduation and average grades (GPA).

Multiple Linear Regression Test Results X1 and X2 against Y

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.373 ^a	.139	.116	10.136

a. Predictors: (Constant), Pemanfaatan Perpustakaan, Pemanfaatan Internet

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1247.567	2	623.784	6.071	.004 ^a
	Residual	7705.882	75	102.745		
	Total	8953.449	77			

a. Predictors: (Constant), Pemanfaatan Perpustakaan, Pemanfaatan Internet

b. Dependent Variable: Prestasi Belajar Akuntansi

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	25.505	11.217		2.274	.026
	Pemanfaatan Internet	.728	.353	.351	2.065	.042
	Pemanfaatan Perpustakaan	.060	.370	.028	.163	.871

a. Dependent Variable: Prestasi Belajar Akuntansi

Based on the output summary value, the value of $R^2 = 0.139$, which means that the contribution / contribution of the influence of internet use on accounting learning achievement is 13,9% and 86,1% is influenced by other factors. Based on the output of the Anova model, we get the value of sig 0.004 < 0.05 (5%) means that H_0 is rejected and H_2 is accepted. Based on the Output Coefficient, it is obtained a simple linear regression equation = $25,505 + 0.728X_1 + 0.060X_2$,

CONCLUSION

Based on the results of research on the use of the internet and libraries on learning achievement in class X, XI and XII Accounting subjects at the West Jakarta Unity Vocational School for the 2020/2021 academic year, it can be concluded that there is a significant effect between the use of the internet on accounting learning achievement with a value of $R^2 = 0.139$, which means that the influence of internet use on accounting learning achievement is 13.9% and 86.1% is influenced by other factors. While the value of sig 0.001 < 0.05 (5%), which means $H_0(1)$ is rejected and H_1 is accepted. There is a significant influence between library use on accounting learning achievement with a value of $R^2 = 0.090$, which means that the contribution of internet use to accounting learning achievement is 9.0% and 91% is influenced by other factors. While the value of sig 0.007 < 0.05 (5%), which means the value of sig is smaller than the coefficient value (α), then $H_0(2)$ is rejected and H_2 is accepted. There is a simultaneous significant effect between internet use and library use on accounting learning achievement with a value of $R^2 = 0.139$, meaning that the contribution / contribution of Internet utilization and library utilization to accounting learning achievement of students majoring in accounting at West Jakarta Unit Vocational High School 2020/2021 is significant. by 13.9% and 86.1% influenced by other factors. While the sig value is 0.004 < 0.05 (5%), which means the sig value is smaller than the coefficient value (α), then $H_0(3)$ is rejected and H_3 is accepted.

As for suggestions that can be given for students to have the initiative to use the internet in finding subject matter. Students should make good use of the internet and not abuse internet services, have the initiative to visit and visit the library in search of subject matter and not abuse the library space. For teachers should always monitor the use of the internet through student learning outcomes, check student activities in the library during class hours, provide encouragement to students so that the internet and libraries provided by the school can have a positive impact on learning outcomes.

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