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Changes in Study Habits and Their Influence on Difficulties in Learning Accounting During the COVID-19 Pandemic

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ABSTRACT

The implementation of distance learning encourages all students to look for the best way so that learning effectiveness can be achieved while remaining aware of the spread of the coronavirus. The purpose of this study is to track the extent of study habits and their effect on learning difficulties in accounting during the COVID-19 pandemic. This study was conducted in order to determine the impact of the application of distance learning with the quantitative descriptive analysis method. Taking a population of all students of SMKN 4 Makassar with a sample of 76 people through the collection technique of proportionate stratified random sampling. Collecting data using instruments in the form of questionnaires and documentation. Data were analyzed by descriptive percentage and t-test. The findings of this study resulted in the equation model $Y = 56.955 - 0.472X$ and the contribution of the independent variable to the dependent variable was 25,4%. That is, the study habits of students have a significant effect with negative results on learning difficulties in accounting. In other words, one of the factors that can overcome students' accounting learning difficulties in the implementation of distance learning is by improving study habits.

1. Introduction

The presence of the COVID-19 pandemic has colored the dynamics of 21st century education around the world, without exception. The government and all important elements in Indonesia are trying in such a way as to integrate a number of regulations to face these challenges from various aspects, especially education and continuity of learning. The phenomenon of learning that undergoes a transition undoubtedly creates obstacles for all schools (Solikhatun et al., 2021). Likewise, the learning process of students, which shows that distance learning is

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considered less effective and makes it difficult for students to learn (Azhari & Fajri, 2021; Mansyur, 2020).

The implementation of distance learning over the past two years has certainly encouraged all students to look for the best way so that learning effectiveness can be achieved while remaining aware of the spread of the coronavirus. The use of the internet as a medium in distance learning is used by students to support the learning process today, such as: Ruangguru, Zenius, Quipper, Zoom, Google Meet, WA groups, and others (Matahari et al., 2020). However, in such a long time students have to sacrifice their interactions directly with teachers and classmates (Crawford et al., 2020; Zawadka et al., 2021; Zhao et al., 2020), students learn and meet face to face through learning media using a laptop/smartphone. These obstacles are believed to reduce students' enthusiasm for learning, especially in order to overcome their learning difficulties (Cheng, 2020; Yuhanna et al., 2021). In addition, students also take distance learning in very difficult circumstances and often do not receive concrete support from their teachers (UNESCO, 2020). Even the worst consequences according to those revealed by Iivari et al. (2020) that not a few students decide to drop out of school.

There are so many facts shown by other researchers regarding the phenomenon of student learning difficulties in various regions as a form of their attention to every development in the world of education, especially in improving the quality of human resources. These difficulties have been reported by a number of studies, including: digital inequality or limited online learning facilities (Hall et al., 2020), poor digital use skills (Onyema et al., 2020), lack of social relationships and interactions among students and teachers to discuss (Imran et al., 2022; Niemi & Kousa, 2020), the quality of varied network connections (Zhao et al., 2020), the difficulty of students concentrating in receiving material (Hutabarat & Gunawan, 2021), and other obstacles that are believed to reduce the effectiveness of learning. Of the various reviews conducted by researchers, all focused on the system and efforts that have been made by the government and schools, few studies have attempted to find out how far the efforts of students in maintaining their study habits.

Inevitably, the COVID-19 pandemic certainly contributes to shaping the pattern of student learning habits (Driessen et al., 2020) in general. Whether this can help or interfere, depends on the ability and resilience of each individual learner to adapt to distance learning. Based on previous studies, there are positive impacts of distance learning, including increasing students' digital communication, expanding networks, encouraging learning habits and independence, and being able to build higher order thinking skills (Al Salman et al., 2021; Hazaymeh, 2021; Poláková & Klímová, 2021). While the negative impact is a decline in academic achievement, decreased learning motivation and affective students (Lase et al., 2021; Mareta et al., 2021; Sartika et al., 2021). To realize the positive impact of distance learning, learning habits must be grown and embedded in each individual student. This is considered a protective factor because it is able to overcome certain learning difficulties during the pandemic (Limniou et al., 2021;

Quintiliani et al., 2021; Rahiem, 2021). In line with what has been stated by Suprihatiningrum (2017) that if there is an error in the learning patterns of students, their learning difficulties will also arise. Various global literatures also underline the influence of these study habits in minimizing learning difficulties and helping students' academic success during the pandemic (Tobar et al., 2021).

Learning difficulties are conditions or circumstances that make a person's individual competence—be it knowledge, skills, or attitudes—become difficult to achieve the standards as determined (Subini, 2016). According to Yuhanna et al. (2021) that learning difficulties that are often experienced by students during distance learning include: limited availability of teaching materials, less than optimal mastery of material, implementation and reporting of each practicum. For students who study accounting, analyzing and calculating becomes their difficulty every time they learn certain materials in accounting lessons (Endita et al., 2020; Muhlis et al., 2020). This information is in line with the study of Hariyanti (2021) which reveals that accounting material is usually something difficult because it is related to nominal or numbers that require high accuracy such as analyzing transactions. There are a number of indicators of learning difficulties described by Mulyadi (2010), namely: 1) showing low learning outcomes, 2) the results achieved are not balanced with the efforts that have been made, 3) slow in doing the tasks of learning activities, 4) showing unreasonable attitude, 5) showing inappropriate behavior, and 6) showing inappropriate emotional symptoms.

Study habits are student learning behaviors that are integrated with a relatively long time so that they can be identified as a feature in learning activities (Aunurrahman, 2019). It is important to know and explore the extent to which students' study habits are known and explored to anticipate and at the same time overcome the problems of students' accounting learning difficulties at SMKN 4 Makassar. SMKN 4 Makassar is one of the Vocational High Schools (SMK) in South Sulawesi Province. This school covers six majors, namely: Financial and Institutional Accounting, Online Business and Marketing, Office Automation and Governance, Catering, Computer and Network Engineering, Travel Business. In connection with the results of observations and initial data acquisition from 33 respondents, it is known that the indicators of student learning habits get an average percentage of 56% with a low category. In addition, the indicator of students' learning difficulties also looks low with an average percentage of 42%.

Departing from this and to answer a number of problems described above, we sought to find out the extent to which students' study habits and their effects on accounting learning difficulties during the pandemic were held through distance learning at SMKN 4 Makassar. This effort was carried out in order to determine the impact of the implementation of distance learning during the COVID-19 pandemic, and the results of this study will offer a number of suggestions and inputs as a contribution to parents, teachers and schools in knowing changes in students' study habits.

To find out the dynamics of changes in student learning habits, researchers tried to look through the indicators. According to Slameto (2010), the indicators in study

habits consist of: 1) scheduling and implementation, 2) reading and taking notes, 3) repeating lesson materials, 4) concentration, and 5) doing assignments.

2. Methodology

This research is a quantitative research with descriptive method. The research population is the accounting expertise program students at SMKN 4 Makassar as many as 313 students with a research sample of 76 students. Determination of the sample using proportionate stratified random sampling technique. The conceptual framework for the two variables in this study can be seen in Figure 1.

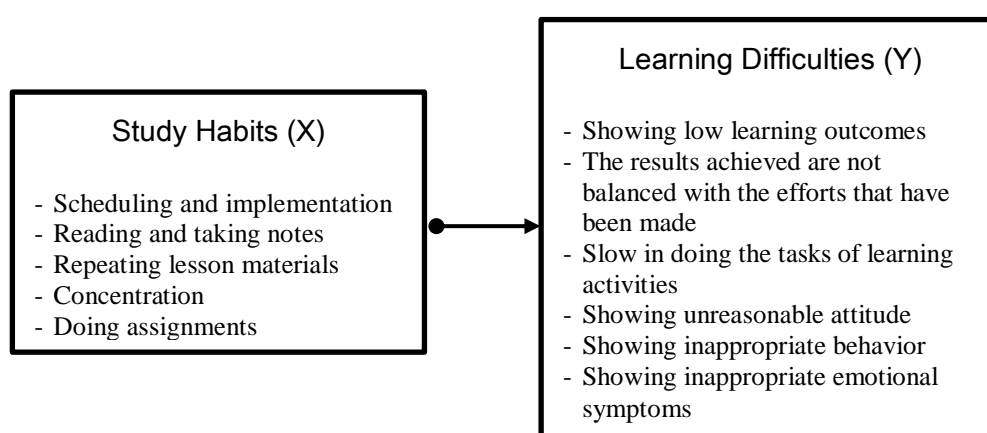


Figure 1. Conceptual Framework

The type of data used is primary data. Data collection using instruments in the form of questionnaires and documentation. This instrument is a development of previous research Peker Ünal (2021) using a Likert scale. The available alternative answers have 5 possibilities with a scale of “Completely agree” to “Strongest disagree”. The study habits variable consists of 15 statements that try to find out the extent of making schedules, reading notes, repeating lesson material, concentration, and assignment work. Likewise with the variable learning difficulties consisting of 15 statements, including those related to low learning outcomes, results achieved are not balanced with the effort that has been made, delays in carrying out assignments, attitudes and behavior that are not reasonable, and emotional symptoms which are also considered unreasonable. The data analysis technique used is descriptive percentage analysis and hypothesis testing. Hypothesis test consists of T-test, coefficient of determination and simple linear regression analysis.

3. Results and Discussion

The main target in the research is all students of the accounting expertise program at SMKN 4 Makassar in the 2020/2021 Academic Year. There were 76 students involved as a sample in this study. All come from class X, XI, and XII. All

respondents were dominated by 63 women and 13 men. The results of this study present the data accompanied by a description related to the acquisition of data that has been distributed in the field. These data include: the frequency distribution of each variable, the percentage of frequency, and the score obtained. By looking at the improvement between the actual score and the ideal score, we can assign a rank to each variable (Narimawati et al., 2020). The following results of a description of the variable study habits based on the recapitulation of the respondents' answers can be seen in table 1.

Table 1. Recapitulation of Respondents' Responses on Study Habits

No	Indicator	Actual Score	Ideal Score	Actual Score (%)	Description
1.	Schedule making and implementation	808	1140	70,9	Good
2.	Reading and taking notes	850	1140	74,6	Good
3.	Repeating lesson materials	801	1140	70,3	Good
4.	Concentration	622	760	81,8	Good
5.	Doing assignments	1120	1520	73,7	Good
	Total	4201	5700	73,7	Good

The results from table 1 show the percentage of the actual score of students' learning habits of 73,7% which is classified as good. However, the two indicators are still below the actual standard score average, namely the first indicator with a percentage of 70,9%, because these students perceive tomorrow's schedule is the same as today and usually the schedule that has been made during distance learning distance by students changes suddenly. While the third indicator obtained an actual score of 70,3% because students are lazy to reread the material obtained through distance learning unless there is an assignment given by the teacher and students prefer to do other activities. The results of the description of the learning difficulties variable based on the recapitulation of the respondents' answers can be seen in table 2.

Table 2. Recapitulation of Respondents' Responses about Learning Difficulties

No	Indicator	Actual Score	Ideal Score	Actual Score (%)	Description
1.	Showing low learning outcomes	511	1140	44,8	Low
2.	The results achieved are not balanced with the efforts that have been made	349	760	45,9	Low
3.	Slow in doing the tasks of learning activities	437	760	57,5	Low
4.	Showing unreasonable attitude	209	760	27,5	Very Low
5.	Showing inappropriate behavior	330	1140	28,9	Very Low
6.	Showing inappropriate emotional symptoms	511	1140	44,8	Low
	Total	2347	5700	41,2	Loe

While the results from table 2 show the percentage of the actual score of learning difficulties with an average of 41,2% which is relatively low. However, four indicators turned out to have a high percentage value above the average. It can be

seen that the first indicator obtained an actual score of 44,8%, this is because there are still many students who only rely on answers from their friends when answering assignments so that during the test the students only answer a few questions. The second indicator obtained an actual score of 45,9% because students did the task carelessly without paying attention to the right or wrong of the task being done. The third indicator obtains an actual score of 57,5% due to the tendency of many students not to understand the task that has been given. While the sixth indicator obtained an actual score of 44,8%, due to some students not wanting to involve their friends in the problems at hand so they decided to be alone.

The results of simple linear regression calculations using SPSS v.25 for windows can be seen in table 3.

Table 3. Results of Simple Linear Regression Analysis

Model	Coefficients ^a				t	Sig.
	Unstandardized Coefficients		Standardized	Beta		
	B	Std. Error	Coefficients			
1	(Constant)	56,955	5,252		10,845	,000
	Kebiasaan Belajar (X)	-,472	,094	-,504	-5,018	,000

a. Dependent Variable: Kesulitan Belajar (Y)

Based on table 3 above, the resulting simple linear regression equation model is $Y = 56,955 - 0,472X$

From the equation model, it can be seen that the constant value (a) is 56,955. While the acquisition of the value of the regression coefficient (b) produces -0,472. That is, if the study habit variable increases, there will be a decrease in the learning difficulty variable.

In addition, the t-test resulted in the acquisition of a significance value of 0,000 which is smaller than 0,05 ($0,000 < 0,05$), meaning that the study habit variable has a significant effect on students' difficulties in learning accounting at SMKN 4 Makassar. The results of the calculation of the coefficient of determination can be seen in table 4.

Table 4. The Result of the Coefficient of Determination

Model	Model Summary ^b			
	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,504 ^a	,254	,244	6,614

a. Predictors: (Constant), Kebiasaan Belajar (X)

From table 4 above, it can be seen that the coefficient of determination is 0,254 or 25,4%. That is, the variable study habits contribute to the variable learning difficulties with a percentage of 25,4%. The rest, there are other factors worth

74,6% that affect the variable of learning difficulties. Based on these results, it can be concluded that the ability of the study habit variable in explaining the variable difficulty of students in learning accounting is very limited

A number of facts produced in this study are in accordance with the theory previously described by Irham & Wiryani (2017) that one of the factors that can cause learning difficulties in students is due to low study habits. However, the findings of this study do not support other studies which reveal that with maximum study habits, learning outcomes will certainly be much more satisfying (Rahayu, 2015; Tobar et al., 2021). As long as distance learning is applied as an effort to break the chain of spread of the COVID-19 pandemic, several studies have also produced similar findings. Factually, study habits have not been fully able to overcome students' learning difficulties because there are other factors that are also needed. But it is certain, with low study habits, students' learning difficulties will increase (Hamukwaya & Haser, 2021). Previous studies also showed that specifically in accounting learning, the MYOB material was considered very difficult by students because of the low study habits of the material (Pratama et al., 2020). After getting used to studying the material, students can easily overcome their difficulties. Similar to that revealed by Ratuanik et al. (2021), his study suggests that high study habits are not the main factor in overcoming learning difficulties, because students' habits in learning only follow the schedule set by the school.

Seeing the situation and form of learning that has changed to online or distance learning, the learning habits of students must also be in line with these changes. Given that the concentration of students' learning in this study is quite high, but because their ability to schedule and repeat material is still low, their learning difficulties are considered not fully resolved. In connection with that, the role of parents as an external factor for students is considered important to provide assistance so that students always take the time to make schedules and are willing to repeat the material regularly (Nurlaili & Handayani, 2020). Likewise, the role of the teacher as the main actor in encouraging students' learning habits through interactive and innovative learning is also very necessary. When the teacher explains, it is necessary to convey demonstration methods, powerpoint videos or other things that can overcome students' difficulties (Yohana et al., 2022). Various ways can be done so that the motivation of students in maintaining their study habits can also be increased (Agustingtyas & Surjanti, 2021; Yazid et al., 2020), especially in studying accounting (Parni & Listiadi, 2020).

4. Conclusion

The description of the results and discussion above can be concluded by knowing the results of the descriptive analysis of student learning habits that show good categories. In line with that, students' learning difficulties are also relatively low during distance learning. This study also includes changes in learning habits in students, and their significant effect with negative results on learning difficulties in accounting at SMKN 4 Makassar. The contribution of the study habit variable

to the learning difficulty variable is 25,4%. In other words, one of the factors that can overcome students' accounting learning difficulties in the implementation of distance learning is by improving study habits.

A number of suggestions were made for students, teachers, parents, and further researchers through this study: First, students would be able to give the highest possible attention to continue to get used to learning, especially in setting a schedule for learning activities, always repeating the lessons learned during the course of the study distance learning by self-study at home, and keep in touch with classmates or teachers about materials that are considered difficult. Second, teachers should stimulate students through additional material about the need to design time for learning activities to be more orderly, innovative and interactive in distributing assignments so that students are interested in doing them independently at home, and are willing to offer assistance if students find it difficult or there are obstacles in learning. Third, parents of students must be present to provide intensive assistance, paying great attention to the learning process of students. Fourth, it is deemed necessary to conduct further research by expanding the objects and variables, so that the findings in this study can be closer and stronger to touch specifically each student's learning difficulties.

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