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## DIFFERENCES IN ACCOUNTING LABORATORY LEARNING OUTCOMES BASED ON EDUCATIONAL BACKGROUND

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### Abstract

This research aims to find out how student learning outcomes differ in the Accounting Laboratory course based on previous educational background. The population in this sample is all 91 students who filled out the Googleform provided. The sample size was obtained using the Yamane formula for the two independent variables, namely SMK with 40 students and SMA with 20 students. The type of research in this research is quantitative comparative using the independent sample t-test analysis technique, with the test carried out being a difference test of one group of samples (pairs). The results of this research are that there is no statistically significant difference between the learning outcomes of students with vocational/MAK backgrounds and the learning outcomes of students with high school/MA backgrounds. Keywords: Learning Outcomes, Educational Background

Keywords: *Learning outcomes, Accounting laboratory course, Educational background, High school major*

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### 1. INTRODUCTION

Education is one of the important things that help people grow and learn in society. Every individual has the right to receive quality education, because education plays an important role in shaping a person's attitudes, ethics and personality (Mardiyanti et al., 2022). National education functions to develop abilities and shape the character and personality of a dignified nation in order to educate the life of the nation, so that the aim is to develop the potential of students so that they become human beings who believe in and are devoted to God Almighty, have noble character, are healthy, knowledgeable, capable, creative, independent and become democratic and responsible citizens (Ilmiah et al., 2020; Putra et al., 2018).

An effective learning process is one way to achieve the expected educational goals. The role of learning media is important in increasing student activity in the classroom (Adini et al., 2022). Apart from learning media, teacher communication skills are also a factor that influences student learning motivation. Therefore, schools as formal educational institutions have a responsibility to develop the character and competence of students through a quality learning process.

In the context of higher education, especially in accounting study programs, various factors can influence student learning outcomes. One important factor that is often paid

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attention to is the student's educational background before entering college. Research conducted by (Wahyudi, 2021) shows that lack of motivation, study time and teaching materials are factors that cause low academic achievement of students at open educational institutions in Indonesia. Apart from that, students' inactivity in taking online tutorials, forming study groups, and lack of preparation for exams also contribute significantly to students' low academic achievement (Kholis et al., 2022).

Other research emphasizes that internet use and learning motivation have an impact on accounting students' learning outcomes. This is in line with the finding that motivation has an important role in determining the quality of learning (Julia & Hayati, 2022). Low motivation can cause lack of absorption the material provided by lecturers is poor, as well as the low level of attention and involvement of students in class (Hartati, 2022). Apart from that, external factors such as family economic conditions and lack of parental attention also contribute to students' low learning motivation. It can be concluded that various factors, both internal and external, such as learning motivation, internet use, and family support, have a significant influence on the learning outcomes of accounting students in college.

Accounting laboratory courses are a vital component in the accounting education curriculum. This course not only teaches accounting theories, but also gives students the opportunity to apply this knowledge in practical situations that resemble the real world of work. Therefore, the understanding and skills gained in this course are very important for students' readiness to face professional challenges in the future. Research has shown that the soft skill characteristics possessed by accounting graduates are an important factor considered by recruiters in various industries. Apart from technical skills, prospective novice accountants are also expected to have intellectual, personal, interpersonal, communication skills, as well as organizational and business management knowledge. This is in line with international education standards which stipulate these competencies as part of the desired accounting graduate profile (Atichasari, 2018).

The different educational backgrounds of students, such as coming from high school (SMA) majoring in Social Sciences, high school majoring in science, or vocational high school (SMK) specializing in accounting, are thought to have a significant influence on their learning outcomes in college. Students who come from accounting vocational schools, for example, may have advantages in terms of basic accounting knowledge and skills compared to those who come from high schools with other majors.

This research aims to identify and analyze differences in student learning outcomes in accounting laboratory courses based on their educational background. By understanding these differences, it is hoped that more effective and adaptive learning strategies can be found that can accommodate the learning needs of students with diverse educational backgrounds.

## 2. RESEARCH METHOD

The research used in this research is non-experimental quantitative research, namely comparative research. "The comparative method is research that compares the existence of one or more variables in two or more different samples." The comparative method is carried out by comparing the learning outcomes of vocational school graduate students with high school graduate students. The population in this study were all students who had filled out the Googleform provided by the author, totaling 90 students, which can be seen in the following table:

Table 1. Research Population

Which school are you from	Amount
SMK/MAK	67
SMA/MA	23
Amount	<b>90</b>

Source: Researcher (2024)

The sampling technique used in this research is random sampling with the sample size calculated using the Yamane formula with a sample error rate of 10% as follows: Calculation of sample size for students with a vocational school background

$$n = \frac{67}{1 + 67(0,1)^2} = 40 \text{ mahasiswa}$$

Next, the sample size was calculated for students with a high school background

$$n = \frac{24}{1 + 24(0,1)^2} = 20 \text{ mahasiswa}$$

Thus, if you create a table it can look like the following:

Table 2. Research Sample

Which school are you from	Amount
SMK/MAK	40
SMA/MA	20
Amount	<b>60</b>

Source: Researcher (2024)

The independent variable in this research is students with SMA/MA and SMK/MAK backgrounds, while the dependent variable in this research is the learning outcomes of the Accounting Laboratory (UTS) course. The analysis technique used in this research is the independent sample t-test.

## RESULTS AND DISCUSSION

### Results

Before entering into research calculations, we will first describe the groups taken in this research, starting from the gender of the data group which can be seen in the image below:

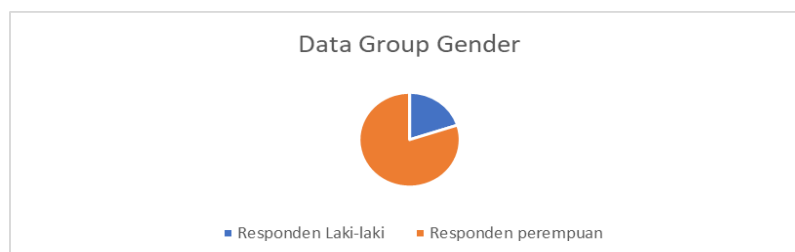


Figure 1. Student Gender Research Data Group

Based on Figure 1 above, you can see the group data based on gender, namely 80% (48 respondents) are female and 20% (12 respondents) are male. In the data, this group is dominated by female respondents with a percentage reaching 80%. After looking at the gender proportion of the respondents, you will then see the age of the data group in the study in the image below:

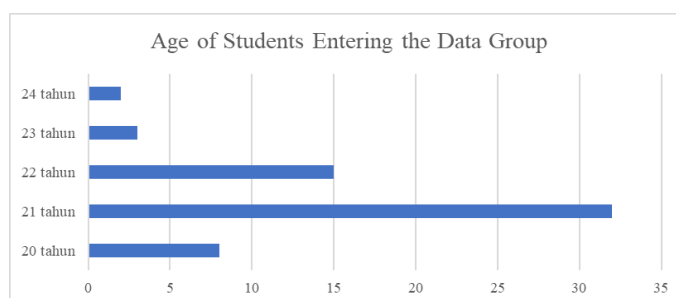


Figure 2. Age of students included in the data group

Based on the picture regarding the age of the students included in the data group, it can be seen that there are 32 people at the age of 21 years, the second is at the age of 22 years, namely 15 people, for the third age group there are 8 people at the age of 20 years, the group The fourth age group is 23 years old, and the last one is in the 24 year old age group. After looking at the age groups in this education, you will then see the secondary education background of the data groups which are presented in the form of a diagram below:

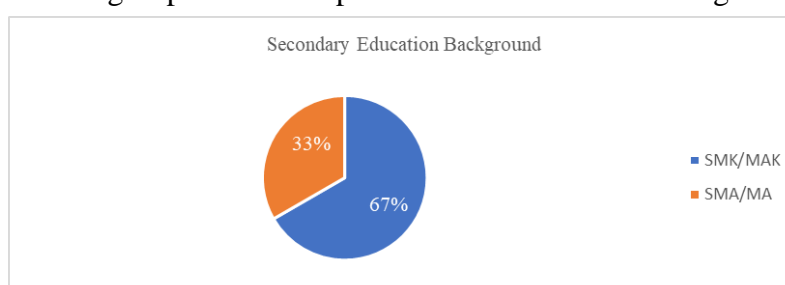


Figure 3. Data Group Secondary Education Background

Based on Figure 2, it can be seen that the learning outcomes sampled in this study were dominated by a secondary education background of SMK/MAK at 67%, while the remaining 33.3% had a secondary education background of SMA/MA. In this study, the sample size used was not the same, because looking at the study population, it was clear that there was a large difference in sample size.

Table 3. Descriptive Research Data

Information	The calculation results	
	SMK/MAK	SMA/MA
Min	60	70
Max	88	95
Mean	76,8	78,65
Standar Deviasi	6,65	6,56
Skewness	-1,374	1,721
Kurtosis	0,450	0,751

From table 1, it can be seen that the learning outcomes of students with a vocational/MAK background have the lowest score of 60 and the highest is 88 with an average of 76.8. In contrast to the research background, the results of the description of the learning outcomes data for students with SMA/MA backgrounds in the research were actually higher with the lowest score being 70 and the highest score being 95 with an average of 78.65. The standard deviation value is 6.65, which shows that the variance in the answer results is not far from the average. The skewness value of student learning outcomes with a vocational/MAK background is -1.374, and is at the criteria -2.

For the next calculation, the kurtosis value of student learning outcomes with a vocational/MAK background and a high school/MA background is 0.450 and 0.751, both of which are still smaller than 3, so the distribution of the data group is a platykurtic (flat/sloping) distribution (Supardi, 2013).

After that, descriptive calculations of research data were carried out, followed by calculations of assumption tests, namely data normality tests which can be seen in the following table:

Table 4. Data Normality Test

Information	on SMK/MAK Background	SMK/MAK Background
Shapiro-Wilk	0,068	0,128

From table 2 above it can be seen that the normality test used in this research is the Shapiro-Wilk normality test. It can be seen that students with a vocational/MAK background have a result of 0.068 ( $p > 0.05$ ) and students with a high school/MA background with The result was 0.128 ( $p > 0.05$ ), thus both groups had normal data distribution.

The next assumption test carried out as a prerequisite in this research is the homogeneity test, as can be seen below:

Table 5. Homogeneity Test

Information	
Levene Statistik	0,069
Signifikansi	0,794

From table 3 it can be seen that the significance value for the two groups of data in this study is 0.794. With a significance value of 0.794 which is greater than the value of 0.05, it can be concluded that the homogeneity assumption test in this study has been fulfilled or passed. After the two prerequisite tests have been carried out, the next step in this research is to calculate the independent sample t test which can be seen in the table below:

Table 6. Independent Sample T Test

Information	Results
Signifikansi(2 tailed)	0,312

From table 6. above it can be seen that the significance value in the independent sample t test is  $0.312 > 0.05$ , so it can be concluded that there is no significant difference between the learning outcomes of students with vocational/MAK backgrounds and the learning outcomes of students with high school/MA backgrounds.

## Discussion

In this study, 80% of the sample was female and 20% male, dominated by 21 year olds who were students who went straight to college after completing their education at high school/equivalent level. The sample in this study consisted of 67% of students with a secondary education background of SMK/MAK and the rest with a secondary education background of SMA/MA. The distribution of data in the study is normal as evidenced by the values of 0.658 and 0.128, both groups of data being greater than 0.05.

Meanwhile, the homogeneity assumption test in this study has been fulfilled or passed because a homogeneity test has been carried out which obtained a result of 0.794, which is greater than 0.05. With the two tests that have been carried out, namely the non-normality test of the data and the homogeneity test, the data used in this research can be searched for independent tests up to the t-test. The results of the research show that there is no significant difference between the learning outcomes of SMK/MAK students and the learning outcomes of students with SMA/MA backgrounds. It can be proven by the independent test results of the t test sample of  $0.312 > 0.05$ . It can be seen that the results of this research are not in line with the researcher's initial hypothesis, namely that there is a significant difference between the learning outcomes of students with vocational/MAK backgrounds and high school/MA students, whereas the research results show the opposite. However, the results of this research are in line with research conducted by Nur Sasmitaning Rahayu who compared the learning outcomes of an introductory microeconomics course for students graduating from science and social studies programs and Marthen Pulingkong, et al who researched English language courses, student development, KBG soil mechanics. II, the results showed no significant differences.

There is no significant difference in the learning outcomes of students with vocational/MAK backgrounds and SMA/MA backgrounds because not all respondents with vocational/MA backgrounds are already familiar with the program, because students with vocational school backgrounds are not only majoring in accounting, but many also have majoring backgrounds. business and management, office administration, tourism, aviation, automotive, automation and corporate governance, online business and marketing, computer and network engineering, culinary, fashion design, multimedia, etc., so that students with backgrounds other than accounting will be the same as those with a SMA/MA background in terms of their knowledge of the accounting program.

Based on the research carried out, it can also be seen that students with a SMA/MA background are able to take accounting lab courses well which can be seen from the maximum score obtained by these students, namely reaching a score of 95, while students with a SMK/MAK background get a score maximum 88.

Factors that influence learning outcomes according to (Apridasari, 2016) are "interests and preferences, educational background, quality of learning (how the material is delivered, learning facilities and media, and learning time)." It can be seen that there are many other factors that influence learning outcomes. influences student learning achievement apart from educational background.

The difference between this research and previous research is that the grades used as data are the grades for the accounting lab course, while the previous research used data from introductory microeconomics, English and introductory accounting courses. Another difference with previous research is that the current research was only for students taught by researchers in accounting lab courses, while previous research was conducted at Nusa Cendana University, PGRI University Palembang, and Surabaya State University. The limitations of this research are, because the researcher only conducted research on students who were research experts, the population obtained by the researcher was limited, and the research was only in the Accounting Lab course without any other accompanying courses.

#### **4. CONCLUSION**

Through comparative research using the independent sample t test that has been carried out, it can be concluded that there is no significant difference between students' learning outcomes from vocational school/MAK backgrounds and the learning outcomes of students from high school/MA backgrounds. Before testing with the independent sample t test, the data normality test and homogeneity test were carried out with the results of the normality test and homogeneity test being fulfilled. This research only examines the differences in the learning outcomes of students with vocational/MAK backgrounds and the learning outcomes of students with high school/MA backgrounds which was carried out in the even semester of the 2022/2023 academic year. It is hoped that there will be further research on this research, with more students so that the data obtained will be more specific. It is also hoped that there will be further research from the research that has been carried out.



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