THE EFFECT OF ZONATION POLICY ON THE LEARNING QUALITY AND SATISFACTION AT SMK

PENGARUH KEBIJAKAN ZONASI TERHADAP KUALITAS PEMBELAJARAN DAN KEPUASAN DI SMK

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Abstract

The study aimed to determine the effect of zoning policies on teachers' and accounting students' quality of learning and satisfaction at SMK This study used a quantitative approach. This research was conducted at SMK with the subject of 96 students of Class XII Accounting Department. The data collection techniques used were questionnaires and interviews. The analysis prerequisite test used was the normality test, linearity, heteroscedasticity, and multicollinearity. The data analysis technique used in this research is path analysis. The results showed that: 1) There is a positive and significant influence between the Zoning Policy on the Quality of Learning with a regression coefficient of 0,363 and a significance value of 0,000. 2) There is a positive and significant influence between the Zoning Policy on Satisfaction with a regression coefficient of 0,402 and a significance value of 0,000. 3) There is a positive and significant influence between Zoning Policy and Learning Quality on Satisfaction with a regression coefficient value of 0,707 and significance value of 0,000. The zoning policy, either directly or indirectly, has a positive effect on teacher and student satisfaction.

Keywords: Zoning Policy, Quality of Learning, Teacher Satisfaction, Student Satisfaction

Abstrak

Tujuan penelitian adalah mengetahui pengaruh kebijakan zonasi terhadap kualitas belajar dan kepuasan guru dan siswa akuntansi SMK. Penelitian ini menggunakan pendekatan kuantitatif. Penelitian ini dilaksanakan di SMK dengan subyek 96 siswa Kelas XII Jurusan Akuntansi. Teknik pengumpulan data yang digunakan adalah angket dan wawancara. Uji prasyarat analisis yang digunakan adalah uji normalitas, linieritas, heteroskedastisitas, dan multikolinearitas. Teknik analisis data yang digunakan dalam penelitian ini adalah analisis jalur. Hasil penelitian menunjukkan bahwa: 1) Terdapat pengaruh positif dan signifikan antara Kebijakan Zonasi terhadap Kualitas Pembelajaran dengan koefisien regresi 0,363 dan nilai signifikansi 0,000. 2) Terdapat pengaruh positif dan signifikan antara Kebijakan Zonasi terhadap Kepuasan dengan koefisien regresi sebesar 0,402 dan nilai signifikansi sebesar 0,000. 3) Terdapat pengaruh positif dan signifikan antara Kebijakan Zonasi dan Kualitas Pembelajaran terhadap Kepuasan dengan nilai koefisien regresi sebesar 0,707 dan nilai signifikansi sebesar 0,000. Kebijakan zonasi baik secara langsung maupun tidak langsung berpengaruh positif terhadap kepuasan guru dan siswa.

Kata Kunci: *Kebijakan Zonasi, Kualitas Pembelajaran, Kepuasan Guru, Kepuasan Siswa*

INTRODUCTION

Education is the key to advancing civilization (Chotimah, 2016: 9). Education is one of the main goals of the country listed in the Preamble to the Constitution of the Republic of Indonesia in 1945, the fourth paragraph, namely to educate the nation's life. The government is trying to improve the distribution of education. One of the programs issued is a zoning policy in the acceptance of new students. The last regulation is the Ministry of Education and Culture Regulation No. 44 of 2019, which contains provisions for entry routes, a minimum of 50% from the zoning route, 15% from the affirmation path, 5% from the parent/guardian transfer path, and if there is a remaining quota, the achievement path with a maximum of 30%. After the zoning policy, it is hoped that there will be no term favorite and ordinary schools.

The scope of zoning in SMK is in one province. Based on the technical guidelines for admitting new students, the implementation of the zoning policy in SMK prioritizes regional proximity and prioritizes underprivileged students. The zoning policy raises various polemics at every level of education. This policy makes it difficult for students outside the zoning area to be accepted at the desired school (Prodjo, 2019). According to Gumelar's research (2020: 2), the application of zoning policies in SMK violates the right of students to choose the best school (according to the expected majors) outside their territory, especially the uneven distribution of school development in several regions in Indonesia. If they take a major that is not in their province, it will be difficult to accept quota restrictions. The schools cannot accept students exceeding the predetermined quota; if there are too many students who meet the zoning requirements, the student's decision to be accepted is based on the domicile of the students closest to the school.

In this study, the researchers are interested in researching at SMK because, at SMA, students who enter through the zoning path receive accounting lessons in the 12th grade. The first batch of the zoning pathway gets accounting learning online, making it difficult to compare with the previous batch that did offline learning. In vocational schools, especially accounting majors, students have received accounting lessons since grade 10, and teachers may conduct evaluations related to learning.

According to Hamdani (2011: 194), the quality of learning is the level of learning success in achieving learning goals effectively and efficiently. Therefore, the quality of learning is the level of learning success in achieving learning goals. While satisfaction, according to Gerson (2001: 3), is the customer's perception that their expectations have been met or exceeded. Satisfaction is a feeling where hopes, needs, and desires can be fulfilled from a service

(Aktan, 2010: 2). Learning satisfaction theory views the student's position as a consumer who can respond to an activity (learning-teaching) based on a comparison between expectations and the reality they received (Son, 2019: 24). To improve service quality and customer satisfaction, it is also necessary to improve teacher performance. One of the factors that influence teacher performance is job satisfaction. If job satisfaction is met, the teacher will be enthusiastic and loyal in educating their students so that the quality of learning will improve (Liana, 2012: 17). Job satisfaction is a person's positive or negative attitude towards their job, a positive attitude if satisfied and negative if not satisfied (Robbins & Timothy, 2008: 99). There are five dimensions of service quality identified by Tjiptono (2011: 180) to measure the level of customer satisfaction (students), namely SERVQUAL (Service Quality). SERVQUAL, namely, tangible (Physical Dimension); reliability; responsiveness; assurance; and empathy. While, job satisfaction can be measured based on the two-factor theory by Herzberg (1959) in Dirmansyah (2005: 3), namely motivators (excitement and full of challenges, an opportunity for achievement, responsibility, appreciation, recognition, and promotion) and hygiene (salary/wages, quality of supervision, interpersonal relationships, and working conditions).

Based on Nurlailiyah's Research (2019), the zoning policy made significant changes to the learning process. As a result, the input of students entering the school is different from previous years. Differences in student input will affect learning in the classroom, the way teachers teach, and learning outcomes. Factors that affect the quality of learning, according to Sanjaya (2006: 52), are teacher factors (teacher formative experience and teacher training experience), student factors (student characteristics), infrastructure factors, and environmental factors (class organization factors). The teacher and student are the keys to improving the quality of learning in the classroom (Ismail, 2008:4). If the teacher is successful in the learning process, it will lead to satisfaction, confidence, and high teaching spirit (Warsono, 2016: 2). Meanwhile, if students are satisfied with educational services, they will be loyal and even recommend schools to continue their education. According to Perdana's research (2019:84), the zoning policy influences the implementation of learning, one of which is student input evenly distributed in each school. After the zoning policy, the study group (class) will consist of achievers and underachievers and tend to affect the quality of the learning process and outcomes. In addition, based on Mukroni's (2017) and Fawwazuddin's (2018) research results, there is a close relationship between the

quality of learning and student and teacher satisfaction.

SMK Negeri 1 Wonosari is one of the leading schools in Gunungkidul. Since 2018, this SMK has implemented zoning policies for the admission of new students. This policy reduces the number of students accepted from outside the province (Yogyakarta Special Region), according to the SMK Negeri 1 Wonosari database, in 2016 (before the zoning policy), there were ten students from outside the province, while in 2020 (after the zoning policy), there is only one student from outside the area. After the researchers conducted observations and initial interviews with students and teachers at SMK Negeri 1 Wonosari, some students found it difficult to follow the learning rhythm, and learning mainly was focused on the teacher. Teachers of SMK Negeri 1 Wonosari also tried to adjust by reducing learning speed and giving lots of practice questions to understand the material more easily. In addition, the diversity of students' abilities makes students quickly grasp the material to help other students who do not understand (the existence of peer tutors). Another challenge for schools is the COVID-19 pandemic; learning is carried out online.

METHODS

Types of research and Design

This study used a quantitative approach. The quantitative approach is a scientific research approach because it meets scientific principles, namely empirical, objective, measurable, rational, and systematic; data from quantitative research is in numbers with statistical analysis (Sugiyono, 2016:7). The quantitative descriptive research method is a research method that focuses on the actual problem or phenomenon that occurs in the form of research results in the form of numbers. This research has been conducted at SMK Negeri 1 Wonosari from March until June 2021.

Population and Sample

The population of this research is students majoring in accounting class XII totaling 128 students. The sampling technique used purposive sampling and calculated using the Taro Yamane formula with a sample of 96 students. Purposive sampling is a sampling technique with specific considerations (Sugiyono, 2017:63-67). The criteria for determining the sample are as follows.

1. Students who know the learning process before and after the zoning policy
2. Are/have experienced offline learning (before the pandemic)
3. Register school after zoning policy.

Operational Definition and Variable Measurement

1. Dependent Variable

The dependent variable is a variable that is influenced by the independent variable, also known as output, criteria,

and consequences (Sugiyono, 2016: 39). The dependent variable in this study is satisfaction.

 a. Student satisfaction

Student satisfaction is the level of feelings felt by students towards services in teaching and learning activities after comparing perceptions/expectations with reality; if reality exceeds perception, then satisfied; otherwise, if reality is below initial perception, then dissatisfied. Indicators of student satisfaction can be seen from the service quality model, namely tangible, reliability, responsiveness, assurance, and empathy.

b. Teacher satisfaction

Teacher satisfaction is the level of feelings felt by the teacher towards the job after comparing perceptions/expectations with reality. If job satisfaction is met, the teacher will be positive (enthusiastic and dedicated); otherwise, the teacher will be negative if not satisfied. The indicators of teacher satisfaction are factors of educational success, success in carrying out tasks, and experiences of success/failure in carrying out assignments.

2. Intervening Variables

The intervening variable is an intermediate/interrupter variable between the independent and dependent variables so that the dependent variable is not directly affected by the independent variable (Sugiyono, 2016: 39). The intervening variable in this study is the quality of learning.

The quality of learning is the level of learning success in achieving learning goals effectively and efficiently. Indicators of the quality of learning are the behavior of educators (teachers), student behavior/activities, climate, learning materials, media, and learning systems.

3. Independent Variable

The independent variable is usually called stimulus, predictor, and antecedent. The independent variable in this study is the zoning policy.

The zoning policy is a policy related to the admission of new students (PPBD) by the Ministry of Education and Culture to equalize education. This policy has provisions for a student admission of a minimum of 50% from the zoning route, 15% from the affirmation path, 5% from the parent/guardian transfer path. If there is a remaining quota, the achievement path can be opened with a maximum of 30%. The implementation of the zoning policy is expected to accelerate the development of education that is equitable, high quality, and just.

Data Collection Technique and Research Instruments

Data collection in this study was carried out by distributing questionnaires and interviews.

1. Questionnaire

   A questionnaire is a data collection technique carried out by giving a set of questions or written statements to respondents (Sugiyono, 2016: 121). The questionnaire was then distributed to respondents to obtain data about the quality of learning and student satisfaction in financial accounting learning. The questionnaire was distributed online. Questionnaires to students used a Likert scale of 1-5.

Table 1. Scoring

Category	Code	Score	
		Positive Statement	Negative Statement
Strongly agree	SS	5	1
Agree	S	4	2
Enough Disagree	KS	3	3
Disagree	TS	2	4
Strongly Disagree	STS	1	5

The criteria for measuring the quality of learning according to the Ministry of National Education (2010: 7-9) are seen from the behavior of educators (teachers), student behavior/activities, climate, learning materials, media, and learning systems. Meanwhile, the model used to measure satisfaction is service quality, according to Tjiptono (2011: 180), which includes five aspects, namely tangible, reliability, responsiveness, assurance, and empathy. The indicator of zoning policy implementation is to create education that is equitable, quality, and just. The questionnaire grid is as follows.

Table 2. Learning Quality Questionnaire Grid

Variable	Indicator	Item Number	Total
Quality of learning	Behavior of teachers	1,2,3,4,5,6	6
	Student behavior/ activities	7,8,9,10	4
	Learning climate	11,12,13,14*	4
	Learning materials	15,16,17,18	4
	Learning media	19*,20,21,22,23	5
	Learning system	24,25	2

Note: * negative statement

Table 3. Student Satisfaction Questionnaire Grid

Variable	Indicator	Item Number	Total
Student satisfaction	Tangibles Aspect (learning tools, media, and infrastructure)	1,2,3,4,5, 6,7,8	8
	Reliability Aspect (Teacher reliability)	9,10,11,12, 13	5
	Responsiveness Aspects (arrest attitude, learning method)	14, 15*,16*, 17,18	5
	Assurance Aspects (Guarantee to students)	19,20,21, 22,23	5
	Aspects of Empathy (Understanding of student interests)	25,26,27	3

Note: * negative statement

Table 4. Zoning Policy Questionnaire Grid

Variable	Indicator	Item Number	Total
Zoning Policy	Equitable education	1,2,3,4,5	5
	Quality education	6,7,8	3
	Just education	9,10,11	3

2. Interview

Interviews were conducted with questions and answers regarding the object of research by asking questions related to the impact of zoning policies on the quality of learning and seeing the adaptation readiness of teachers in implementing learning with the diversity of student abilities, as well as seeing differences in teacher satisfaction before and after the zoning policy. The type of interview used is an open interview, while the interview method used is semi-structured; namely, interviews are conducted more freely compared to structured interviews (Sugiyono, 2016: 233). The interviews were conducted with vice-principals in human resources and financial accounting teachers for class XII.

Instrument Validity and Reliability

Before collecting data, the questionnaire must be tested to know the instrument's level of validity and reliability.

1. Validity

    The construct validity measures the extent to which the scores of the measurement results with an instrument reflect the theoretical construct that underlies the preparation of the measuring instrument (Suryabrata, 2000: 42). The validity test was determined by Product Moment Correlation.

    Instrument testing was carried out on 30 students of class XII Accounting 1 in SMK Negeri 1 Wonosari. After being tested using statistics, the calculated r_{count} is greater than the r_{table}, and then the item is valid, while if r_{count} is smaller than the r_{table}, the item is invalid. The value of r_{table} for the significance level of 5% = 0,361. Besides that, it also looks at the significance (Sig.), If the significance value is smaller than 0.05, then the statement item is valid; on the contrary, if the significance value is more than 0,05, then the statement item is invalid

2. Reliability

    Reliability refers to the extent to which a measuring instrument is steady (consistent) measures what should be measured (Sugiyono, 2017: 354). The reliability of the instrument in this study used the Croncbah Alpha formula (polytomous score). Sujarweni (2016: 239) states that the criteria for a study are reliable when calculated using the Cronbach Alpha technique with the reliability coefficient $r_n > 0,6$.

Table 5. Result of The Questionnaire Reliability

Variable	N of Items	Cronbach's Alpha	Description
Learning Quality	25	0,956	Very High Reliability
Satisfaction	26	0,950	Very High Reliability
Zoning Policy	11	0,941	Very High Reliability

Data Analysis Technique

    The data analysis technique used descriptive statistics and hypothesis testing using path analysis. Before conducting the path analysis, the classical assumption test is checked, namely: normality test, heterocodesity test, multicollinearity test, and linearity test.

    Path analysis is used to analyze the relationships between variables to determine the direct and indirect effects. The research is based on comparing the significant value of t with a significant value of 0.05; If the significance value is less than 0.05, then the hypothesis is proven, while the hypothesis is not proven if it is more than 0.05.

FINDINGS AND DISCUSSION

Findings

The data result shows that most of the students who became respondents entered the zoning route, namely 92 students (95.8%) and 4 students (4.2%) entered the achievement pathway.

1. **Description of Research Variables**

    1. Zoning Policy Variables

        Based on the results of the questionnaire distribution, the highest total value is 54, and the lowest value is 20. The results of data analysis showed a mean of 37.32, the median is 38, the mode is 42, the standard deviation is 7.704, and the variance is 59.358. Most of the students on the zoning policy questionnaire had a total score between 40-44.

Table 6. Frequency Distribution of Zoning Policy Variables

Class Number	Interval	Lower limit	Upper limit	Frequency	% Frequency
1	20-24	19,5	24,5	9	9%
2	25-29	24,5	29,5	3	3%
3	30-34	29,5	34,5	22	23%
4	35-39	34,5	39,5	20	21%
5	40-44	39,5	44,5	26	27%
6	45-49	44,5	49,5	13	14%
7	50-54	49,5	54,5	3	3%
Total				96	100%

Table 7. Category Trends in Zoning Policy

No	Interval	Frequency	Percentage	Category
1	X ≥ 46,2 s.d 55	11	11%	Very high
2	X ≥ 37,4 s.d 46,2	40	42%	High
3	X ≥ 28,6 s.d 37,4	33	34%	Moderate
4	X ≥ 19,8 s.d 28,6	12	13%	Low
5	X ≥ 11 s.d 19,8	0	0%	Very low
Total		96	100%	

The table above shows that the answer to the zoning policy questionnaire tends to be in the high category.

2. Learning Quality Variable

    Based on the results of the questionnaire distribution, the highest total value was 122 and the lowest value was 69. The results of data analysis

showed mean 96.27, median 96.50, mode 95, standard deviation 9.535, and variance 90.915. Most of the students on the quality of learning questionnaire had a total score between 93-100.

Table 8. Frequency Distribution of Learning Quality Variables

Class Number	Interval	Lower limit	Upper limit	Frequency	Percentage of Frequency
1	69-76	68,5	76,5	5	5%
2	77-84	76,5	84,5	5	5%
3	85-92	84,5	92,5	15	16%
4	93-100	92,5	100,5	45	47%
5	101-108	11,5	108,5	19	19%
6	109-116	108,5	116,5	5	5%
7	117-124	117,5	124,5	3	3%
Total				96	100%

Table 9. Category of Learning Quality Trends

No	Interval	Frequency	Percentage	Category
1	X ≥ 105 s.d 125	13	14%	Very high
2	X ≥ 85 s.d 105	73	76%	High
3	X ≥ 65 s.d 85	10	10%	Moderate
4	X ≥ 45 s.d 65	0	0%	Low
5	X ≥ 25 s.d 45	0	0%	Very low
	Total	96	100%	

The table above shows that the answer to the learning quality questionnaire tends to be in the high category.

3. Learning Satisfaction Variable

Based on the data, the highest total value was 127, and the lowest value was 81. The results of data analysis showed mean 106.33, median 106, mode 101, standard deviation 9.201, and variance 84.667. Most of the students on the satisfaction questionnaire had a total score between 102-108.

Table 10. Frequency Distribution of Learning Satisfaction Variables

Class Number	Interval	Lower limit	Upper limit	Frequency	% Frequency
1	81-87	80,5	87,5	3	3%
2	88-94	87,5	94,5	4	4%
3	95-101	94,5	101,5	24	25%
4	102-108	101,5	108,5	28	29%
5	109-115	108,5	115,5	19	20%
6	116-122	115,5	122,5	16	17%
7	123-129	122,5	129,5	2	2%
	Total			96	100%

Table 11. Category of Learning Satisfaction Trends

No	Interval	Frequency	Percentage	Category
1	X ≥ 109,2 s.d 130	35	36%	Very high
2	X ≥ 88,4 s.d 109,2	58	60%	High
3	X ≥ 67,6 s.d 88,4	3	3%	Moderate
4	X ≥ 46,8 s.d 67,6	0	0%	Low
5	X ≥ 26 s.d 46,8	0	0%	Very low
	Total	96	100%	

The table above shows that the answer to the satisfaction questionnaire tends to be in the high category.

2. **Classic Assumption Test**

   a) Normality Test

   Normality test using the Kolmogorov-Smirnov. The basis for the decision-making is as follows.

   1) If the significance $> 0,05$, then the data is normally distributed
   2) If the significance $< 0,05$, then the data are not normally distributed

   The output results are as follows.

   Table 12. Normality Test Results

	Zoning Policy	Quality of learning	Satisfaction
N	96	96	96
Kolmogorov-	0,868	1,266	0,754

Smir nov Z			
Asym p. Sig. (2- tailed)	0,439	0,081	0,621

Decisions based on the results of the output, it can be seen that:

1) The Zoning Policy Variable (X) has an Asymp value. Sig. (2-tailed) = 0,439 > 0,05, then the data comes from a normally distributed population.

2) The Learning Quality variable (Y1) has an Asymp value. Sig. (2-tailed) = 0,081 > 0,05, then the data comes from a normally distributed population.

3) The satisfaction variable (Y2) has an Asymp value. Sig. (2-tailed) = 0,621 > 0,05, then the data comes from a normally distributed population.

Based on the analysis of the normality test above, it can be concluded that the questionnaire data for the Zoning Policy, Learning Quality, and Satisfaction of the population are normally distributed.

b) Heteroscedasticity Tes

The statistical test used is the Glejser test. The basis for decision making, namely:

a) If the value is Sig. > 0,05, there is no heteroscedasticity in the regression model

b) If the value is Sig. < 0,05, there is a symptom of heteroscedasticity

Table 13. Heteroscedasticity Test Results

Variable	Sig.
Zoning Policy on Learning Quality	0,428
Zoning Policy on Satisfaction	0,720
Zoning Policy and Quality of Learning to Satisfaction	0,697

Based on the output above, it can be seen that the heteroscedasticity test with the Glejser test for regressing the Absolute Residue with all independent variables obtained the following results.

1. The Zoning Policy on Learning Quality shows the results of Sig. of 0,428 because of Sig. = 0,428 > 0,05, it can be concluded that there is no heteroscedasticity.

2. Zoning Policy on Satisfaction shows the results of Sig. 0,720 due to Sig. = 0,428 > 0,05, it

can be concluded that there is no heteroscedasticity.

3. Zoning Policy and Learning Quality on Satisfaction shows the results of Sig. 0,697 due to Sig. = 0,428 > 0,05, it can be concluded that there is no heteroscedasticity.

Based on the analysis above, it can be concluded that the data does not occur heteroscedasticity in the research.

c) Multicollinearity Test

The basis for making decisions, namely:

1) Correlation Test with Product Moment Correlation

Multicollinearity occurs when the correlation between independent variables > 0,800. Conversely, multicollinearity does not happen if the correlation between the independent variables is < 0,800.

2) Multicollinearity Test with VIF (Variant Inflation Factor)

a) If the VIF value is smaller than 10 (VIF < 10), then there is no multicollinearity between the independent variables

b) If the VIF value is greater than 10 (VIF > 10), multicollinearity occurs

between the independent variables.

Table 14. Output Results using Product Moment Correlation

		Zoning Policy	Quality of learning
Zoning Policy	Pearson Correlation	1	0,363
	Sig. (2-tailed)		0,000
	N	96	96
Quality of learning	Pearson Correlation	0,363	1
	Sig. (2-tailed)	0,000	
	N	96	96

Table 15. Output Results using VIF (Varian Inflation Factor)

Model	Collinearity Statistics	
	Tolerance	VIF
Zoning Policy	0,868	1,152
Quality of learning	0,868	1,152

Based on the output above, it can be seen that:

1) The correlation between the Zoning Policy and Learning Quality variables is 0,363, which is less than 0,800 (0,363 < 0,800), so it can be concluded that there is no multicollinearity between the independent variables so that the regression analysis can be continued.

2) The VIF value in Collinearity Statistics is 1,152, which is less than 10 (1,152 < 10) and the tolerance value $= 0,868 > 0,100$; it can be concluded that there is no multicollinearity between the independent variables

d) Linearity Test

   The basis for making decisions is as follows.

1) The value of deviation from linearity Sig

   a) If the value of deviation from linearity Sig > 0,05, there is a significant linear relationship between the independent and dependent variables.

   b) If the deviation from linearity Sig < 0,05, there is no significant relationship between variables.

2) F value

a) If the value of $F_{count} < F_{table}$, then there is a significant linear relationship

b) If $F_{count} > F_{table}$, then there is no significant linear relationship between independent and dependent variables.

Table 16. Linearity Test

Variable	Deviation from Linearity	
	Sig.	F
Zoning Policy on Quality of Learning	0,551	0,936
Zoning Policy on Satisfaction	0,446	1,026
Quality of Learning on Satisfaction	0,564	0,946

Based on the output above, it can be seen that:

1) The value of deviation from linearity Sig $= 0,551 > 0,05$, so the Zoning Policy variable with the Quality of Learning has a linear relationship. $F_{count} = 0,936$ and $F_{table} = 3,09$, $F_{count} < F_{table}$, then there is a significant linear relationship between the independent and dependent variables.

2) The value of deviation from linearity Sig $= 0,446 > 0,05$, then the Zoning Policy variable with

Satisfaction has a linear relationship. $F_{count} = 1,026$ and $F_{table} = 3,09$, $F_{count} < F_{table}$, then there is a significant linear relationship between the independent and dependent variables.

3) The value of deviation from linearity $Sig = 0,564 > 0,05$, then the variable Zoning Policy and Learning Quality with Satisfaction has a linear relationship. $F_{count} = 0,946$ and $F_{table} = 3,09$, $F_{count} < F_{table}$ then there is a significant linear relationship between the independent and dependent variables.

3. Research Hypothesis Test Results

The technique used for testing the research hypothesis is path analysis. The analysis is based on comparing the significant value of t with a significant value of 0,05.

Table 17. Path Analysis Results

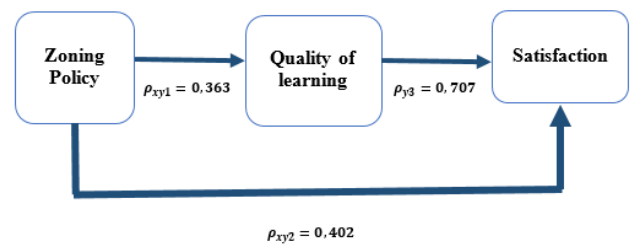| Hypothesis	Path of Influence	Beta Path Coefficient	Sig	R^2	e	Conclusion
H1	X→ Y1	0,363	0,000	0,132	e_1 = 0,9316665	Influential, accepted
H2	X→ Y2	0,402	0,000	0,162	e_2 = 0,91542	Influential, accepted
H3	X through Y1 → Y2	0,707	0,000	0,596	e_3 = 0,63561	Influential, accepted

Figure 1. Path Analysis Diagram

Hypothesis Test 1: Zoning Policy affects the Quality of Learning

The calculations and data analysis results show a path coefficient of 0.363 with a significance value of 0.000. A positive value in the path coefficient of 0.363 indicates a positive. Meanwhile, the significance value of 0,000 shows that the zoning policy affects the quality of learning. This policy makes students enter the school (favourite school) different from previous year. The zoning policy makes the main admission provisions based on the school's proximity to the

student's domicile. The higher (better implementation) of the zoning policy make the quality of learning increase. After the zoning policy, students will come from the same area, so the learning culture tends to be the same, so it is easier for teachers to determine media and learning methods moreover if the teacher can use the domicile between adjacent students in learning such as holding group studies, peer tutoring, and other activities.

Hypothesis Test 2: Zoning Policy Affects Satisfaction

The results of calculations and data analysis show that hypothesis 2 is proven and can be accepted. These results are indicated by a significance value of 0.000, indicating that the zoning policy affects satisfaction. Meanwhile, the path coefficient of 0.402 with a positive value indicates a positive influence. After the zoning policy, teachers will make new adjustments in learning and become more innovative. Students from the same area tend to have the same learning difficulties; students from Gunungkidul have signal problems during the online learning period. So, the teacher becomes challenged to overcome these problems and make the students receive the material easily. Challenges are one of the factors that can increase teacher enthusiasm and satisfaction in teaching. Meanwhile, student satisfaction will also increase if improvements are made to the learning

process better. After the zoning policy, students are also more focused on learning because the school is close to home; doing assignments or studying in groups becomes more manageable.

Hypothesis Test 3: Zoning Policy through Learning Quality affect Satisfaction

Based on the analysis of the results of data calculations, it can be concluded that hypothesis 3 is proven and accepted. The zoning policy variable through the quality of learning on satisfaction has a path coefficient of 0.707 with a significance value of 0.000. These data indicate that satisfaction can be influenced by implementing zoning policies and the quality of learning; the better implementation of zoning policies and the quality of learning make the higher of satisfaction. The zoning policy undergoes various adjustments every year; the better implementation of the zoning policy makes the schools' quality in Indonesia evenly distributed. Students do not have to wander far to get the best education. After the zoning policy, schools will continue to improve and adapt to increase the quality of learning. The higher quality of learning makes the higher level of teacher and student satisfaction.

Discussion
Hypothesis Test 1: Zoning Policy affects the Quality of Learning

Figure 2. Zoning Policy affects the Quality of Learning

Based on the study results, it was shown that the zoning policy had a positive and significant effect on the quality of learning. This data is indicated by the path analysis coefficient of 0,363 with a significance of $0,000 < 0,05$. The zoning policy positively affects the quality of learning because the scope of zoning in SMK is one province, so students can still choose schools according to their interests. The zoning policy in SMK is looser than other levels of education.

According to the Ministry of Education and Culture (2018: 2), the zoning policy is intended to provide quality education services equally for the community in a certain area or area. Thus, the best regional students do not need to look for the "best school," which is located far from where they live. After the zoning policy at SMK Negeri 1 Wonosari, most of the students majoring in accounting came from Gunungkidul district. Based on questionnaires and interviews, most students came from Gunungkidul as many as 92 students and 4 students came from outside the region. The interviews with financial accounting teachers stated that students from the same area had the same study habits, so that the determination of learning methods and media became easier. This data is supported by Mutmainah's research (2011:11) which states that there is an MGMP (Subject Teacher Conference) in one area with several programs such as syllabus discussions, making KBM tools, doing modules, making semester questions, and so on. Thus, students in one area tend to be accustomed to learning with almost the same learning methods and media, especially during the pandemic. After the zoning policy of the distance between homes and schools is close enough to make students not late and more focused on learning.

Regarding intelligence and student grades after the zoning policy, there was no difference, but there was a slight decrease in learning outcomes. The decline in student learning outcomes can be seen from the results of daily tests. This difference in learning outcomes may also be caused by other factors, such as online learning during a pandemic.

Hypothesis Test 2: Zoning Policy Affects Satisfaction

Figure 3. Zoning Policy Affects Satisfaction

The research results indicate that the Zoning Policy has a positive and significant effect on Learning Satisfaction. This result is indicated by the path analysis coefficient

value of 0,402 with a significance of 0,000 < 0,05. The students are satisfied with the service because of the media, methods, and the teacher can deliver the material well. Based on Circular Letter Number 4 of 2020 by the Minister of Education and Culture of the Republic of Indonesia regarding the Implementation of Education Policies in the Emergency Period for the Spread of Corona Virus Disease (COVID-19). Learning during the COVID-19 pandemic is done online to avoid the spread of the virus. Based on interviews with teachers, the delivery of learning materials after the zoning policy did not experience obstacles, student learning outcomes after the zoning policy remained good, and students continued to excel. However, after the pandemic, most students from the Gunungkidul area shared the same problem, namely signals. Therefore, the teacher must adapt and adjust the students' ability to access the material. According to the two-factor theory by Herzberg (1959) in Dirmansyah (2005:3), one of the things that can increase job satisfaction is the presence of challenges. This challenge increases the enthusiasm, motivation, and satisfaction of teachers in teaching. Financial accounting teachers at SMK Negeri 1 Wonosari learn and try various media and online learning methods (using more digital media).

Hypothesis Test 3: Zoning Policy and Learning Quality affect Satisfaction
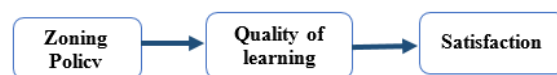

Figure 4. Zoning Policy through Learning Quality affect Satisfaction

The study results indicate that the Zoning Policy through Quality of Learning positively and significantly affects Learning Satisfaction. This result is indicated by the path analysis coefficient value of 0,707 with a significance of 0,000 < 0,05. Thus, zoning policies indirectly affect teacher and student satisfaction. The factors that affect the level of student satisfaction, according to Dirmansyah (2005: 18), are the achievement of individual student achievements, self-actualization or self-actualization, learning itself (teachers, methods, learning media, and infrastructure), student self-responsibility, and potential development. The zoning policy makes students' input mainly from the same area tend to have the same study habits making it easier for teachers to choose learning methods and media. But, students have the same obstacles during the online learning period, namely signal.

Following research by Perdana (2019), zoning policies affect the quality of learning processes and outcomes (Perdana, 2019:84). In addition, based on Mukroni's (2017) and Fawwazuddin's (2018) research, there is a close relationship between learning quality and student and teacher satisfaction. According to Liana (2012:16), teacher satisfaction is a combination of three factors:

educational success, success in carrying out tasks, and experience of success/failure in carrying out assignments. The quality of learning that remains good even though it is limited is one form of teacher success in learning to increase teacher satisfaction. In addition, teachers who are currently increasingly eager to add experience by learning various media, methods and delivering suitable material make the quality of learning better, and student satisfaction can also increase.

CONCLUSION

Based on the results of the research and discussion in the previous chapter, it can be concluded that:

1. The zoning policy positively and significantly affects the quality of Financial Accounting Learning in class XII Accounting Department at SMK Negeri 1 Wonosari because the results of the path analysis show a regression coefficient of 0,363 with a significance value of 0,000.

2. The zoning policy has a positive and significant effect on the Financial Accounting Learning Satisfaction in class XII students of the Accounting Department at SMK Negeri 1 Wonosari because the results of the path analysis show a regression coefficient of 0,402 and a significance value of 0,000.

3. The zoning policy through learning quality has a positive and significant effect on the Financial Accounting Learning Satisfaction in class XII students of the Accounting Department at SMK Negeri 1 Wonosari because the results of the path analysis show a regression coefficient of 0,707 with a significance value of 0,000.

Suggestion

Based on the results of the research and the conclusions obtained, the researchers give advice.

1. For the other Researcher
   a. The further researcher is expected to examine other factors that affect quality and learning satisfaction that have not been studied in this study.
   b. The further researcher can develop research by comparing the effect of zoning policies on favorite and non-favorite schools.
   c. The future researcher is expected to ensure that respondents fill out the questionnaire correctly and thoughtfully.

2. For student
   Students are expected to understand that zoning policy also positively impacts learning to stay motivated to get the best achievement. In addition, as a respondent, students are expected to fill out research questionnaires seriously and according to the circumstances.

3. For Teachers

Teachers are expected to evaluate learning methods and media to be maximally distributed to students even though there are challenges such as online learning. Based on the data obtained through filling out a questionnaire on the learning quality variable, the statement "Guru sering menggunakan media yang unik dan memudahkan siswa memahami materi" has the lowest total score. Therefore, teachers are expected to prepare more interesting learning media to be enthusiastic about learning, so students more easily understand the material. After this research is expected to continue to improve services so that the quality of learning increases; student and teacher satisfaction is higher. In addition, schools are expected to improve training for teachers related to various learning media.

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