

# THE INFLUENCE OF DIGITAL LITERACY, LEARNING DISCIPLINE, AND LEARNING INDEPENDENCE TOWARDS SUCCESSFUL DISTANCE LEARNING IN BASICS OF ACCOUNTING SUBJECTS

## ***PENGARUH LITERASI DIGITAL, DISIPLIN BELAJAR, DAN KEMANDIRIAN BELAJAR TERHADAP KEBERHASILAN PEMBELAJARAN JARAK JAUH MATA PELAJARAN DASAR-DASAR AKUNTANSI***

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**Abstrak:** *Pengaruh Literasi Digital, Disiplin Belajar, dan Kemandirian Belajar terhadap Keberhasilan Pembelajaran Jarak Jauh Mata Pelajaran Dasar-dasar Akuntansi. Penelitian ini bertujuan untuk mengetahui pengaruh: 1) Literasi Digital terhadap Keberhasilan Pembelajaran Jarak Jauh Mata Pelajaran Dasar-dasar Akuntansi; (2) Disiplin Belajar terhadap Keberhasilan Pembelajaran Jarak Jauh Mata Pelajaran Dasar-dasar Akuntansi; (3) Kemandirian Belajar terhadap Keberhasilan Pembelajaran Jarak Jauh Mata Pelajaran Dasar-dasar Akuntansi. Penelitian ini merupakan penelitian Ex-post facto dengan pendekatan penelitian kuantitatif. Populasi dalam penelitian adalah siswa kelas X Jurusan Akuntansi dan Keuangan Lembaga SMK Negeri 1 Pedan Tahun Ajaran 2020/2021 sejumlah 108 siswa. Teknik pengumpulan data menggunakan kuisioner. Uji validitas menggunakan rumus product moment dan uji reliabilitas menggunakan rumus Cronbach Alpha. Uji prasyarat analisis meliputi uji linearitas, uji multikolinearitas, dan uji heteroskedastisitas. Teknik analisis data yang digunakan menggunakan uji regresi berganda. Hasil penelitian menunjukkan: 1) terdapat pengaruh positif dan signifikan Literasi Digital terhadap Keberhasilan Pembelajaran Jarak Jauh Dasar-dasar Akuntansi dengan nilai  $t_{hitung} 3,928 > t_{tabel} 1,983$ , signifikansi  $0,000 < 0,05$ , dan nilai  $r=0,426$ ; (2) terdapat pengaruh positif dan signifikan Disiplin Belajar terhadap Keberhasilan Pembelajaran Jarak Jauh Dasar-dasar Akuntansi dengan nilai  $t_{hitung}$  sebesar  $2,385 > t_{tabel} 1,983$ , signifikansi  $0,019 < 0,05$ , dan nilai  $r=0,343$ ; (3) terdapat pengaruh positif dan signifikan Kemandirian Belajar terhadap Keberhasilan Pembelajaran Jarak Jauh Dasar-dasar Akuntansi dengan nilai  $t_{hitung}$  sebesar  $2,055 > t_{tabel} 1,983$ , signifikansi  $0,042 < 0,05$ , dan nilai  $r=0,219$ . Hasil penelitian menunjukkan nilai Sumbangan Relatif (SR) variabel Literasi Digital sebesar 49,18%, Disiplin Belajar sebesar 24,56%, dan Kemandirian Belajar sebesar 26,26%. Sumbangan Efektif (SE) dari ketiga variabel sebesar 55,9%. Sedangkan 44,1% dipengaruhi oleh variabel lain diluar penelitian.*

**Kata kunci:** *Literasi Digital, Disiplin Belajar, Kemandirian Belajar, Keberhasilan Pembelajaran Jarak Jauh Dasar-dasar Akuntansi.*

**Abstract:** **The Influence of Digital Literacy, Learning Discipline, and Learning Independence towards Successful Distance Learning in Basics of Accounting Subjects.**

This research aims to know the effects of (1) Digital Literacy on Successful Distance Learning of Basics of Accounting Subjects; (2) Learning Discipline on Successful Distance Learning of Basics of Accounting Subject; (3) Independent Learning on Successful Distance Learning of Basics of Accounting Subject. This research was Ex-post facto research with a quantitative research approach. The population in this research were students on 10<sup>th</sup> grade majoring in Accounting and Finance Institution Department of SMK Negeri 1 Pedan. The data collection technique used a questionnaire. The validity test uses the product-moment formula and the reliability test uses the Cronbach Alpha formula. The prerequisite analysis test includes the linearity test, multicollinearity test, and

heteroscedasticity test. The data analysis technique used was the multiple regression test. The results showed: 1) there is a positive and significant effect of Digital Literacy on the Successful Distance Learning in Basics of Accounting with a value of  $t_{\text{count}}$  is  $3,928 > t_{\text{table}} 1,983$ , significance value  $0.000 < 0.05$ , and value of  $r=0.426$ ; (2) there is a positive and significant influence of Learning Discipline on the Successful Distance Learning in Basics of Accounting with a value of  $t_{\text{count}}$  is  $2,385 > t_{\text{table}} 1,983$ , significance value  $0.019 < 0.05$ , and value of  $r=0.343$ ; (3) there is a positive and significant effect of Independent Learning on the Successful Distance Learning in Basics of Accounting with value of  $t_{\text{count}}$  is  $2,055 > t_{\text{table}} 1,983$ , significance value  $0.042 < 0.05$ , and value of  $r=0,219$ . It is showed that the value of Relative Contribution for variable Digital Literacy is 49,18%, Learning Discipline is 24,56%, and Learning Independence is 26,26%. The Effective Contribution of the three variables was 55,9%. In comparison, the remaining 44.1% is influenced by other variables outside the research.

**Keywords:** Digital Literacy, Learning Discipline, Learning Independence, Successful Distance Learning in Basics of Accounting

## PROBLEM BACKGROUND

In 2020 people are horrified by a new phenomenon, namely the emergence of viruses or infectious diseases. The virus is called Coronavirus, which was later shortened to COVID-19. The risk of spreading the virus is very high because the virus can mutate rapidly. The virus can be transmitted from human to human through contact with splashes from the respiratory tract of people infected with COVID-19 (Wang et al., 2020). Currently, COVID-19 cases have spread to various countries outside China, at least a total of 223 countries in the world (WHO, 2020), so the World Health Organization (WHO) announced the COVID-19 virus outbreak as a pandemic (Sebayang, 2020). In Indonesia, COVID-19 cases were first known in the early year of 2020, the spread of COVID-19 cases is still high. The emergence of this phenomenon invites a government response based on Law No. 6 of 2018 on Health Quarantine, where the government stipulates Indonesia is in the

status of a Public Health Emergency and is recommended to conduct Large-Scale Social Restrictions (PSBB) or also called physical distancing (bbc.com, 2020). The implementation of the policy has consequences for various sectors, including education. Reported from UNESCO said 45 countries had closed schools nationwide, which impacts about 290.5 million students from various levels of education who can not enter the school as usual (Unesco, 2020). In response to this situation, UNESCO supports school closures to reduce the spread of COVID-19 and recommends that education be implemented remotely by utilizing communication technology (Unesco, 2020).

The implementation of Pembatasan Sosial Berskala Besar (PSBB) also applies in education with Learning from Home. Based on the Circular letter of the Ministry of Education and Culture No. 4 of 2020 concerning the implementation of education policy in the emergency period of the spread of corona disease (COVID-19) mentions that

the learning process previously implemented conventionally or face-to-face was changed to online or distance learning (Minister of Education and Culture, 2020). Following the National Education System Law No. 20 of 2003 defines distance learning as learning where students and educators are separated, and learning is done by utilizing communication technology and other media (Law, 2003). In its implementation, the Minister of Education and Culture has designed the implementation of learning from home listed in Circular Letter No.15 of 2020 on guidelines for implementing learning from home in the emergency period of the COVID-19 (Kemendikbud, 2020). The circular explained that the implementation of distance learning could be through 2 (two) approaches, namely distance learning in the network (online) and or distance learning outside the network (offline).

This change in the education system resulted in students and teachers needing to make adjustments. In distance learning, students are not burdened with completing all curriculum achievements because it prioritizes the quality or meaningfulness of learning activities. Learning is a process that will happen throughout human life. A person who has gone through this learning process will experience a change in behaviour in him (Siregar &Nara, 2011: 3). While learning is an activity to support the learning process commonly applied in schools so that learning

is expected, students can achieve the learning objectives. The achievement of this learning objective is stated as the success of learning (Tahar, 2006). One thing to see the success of someone learning achievement is behaviour change (Saptono, 2016).

The implementation of distance learning will affect the learning success of learners. These changes affect the achievement of learning objectives to have an impact on the success of learning. Measure the success of distance learning not only depend on the cognitive outcomes of the student. According to Kruger-Ross &Waters (2013), several indicators can affect the success of distance learning: computer and interest self-efficacy, self-directed learning, motivation for learning, awareness of and interest in the topic, and online communication self-efficacy. In comparison, Pangondian et al. (2019) added that the success of distance learning is also influenced by several things such as technology, teachers' skill, and students' ability. Technology relates to network systems used in the learning process. Kruger-Ross & Waters (2013) stated that the challenges of achieving Successful Distance Learning from the student point of view tend to feel worried when using technology and software to complete their online learning. Then the teacher's ability relates to the methods used by teachers to make this online learning more interactive, so the students become more active in learning. At the same

time, students' ability is related to personal knowledge, self-discipline, and self-reliance of learning. Because brilliant students, with highly disciplined and manage their learning clearly, will learn by distance or online learning methods. Students need to be aware and have full responsibility to follow or complete their studies. Based on these relevant observations and research, it is known that various factors influence learning success. The factors include communication technology and the ability of learners, namely independence and high learning discipline.

SMK Negeri 1 Pedan, located on Bhayangkara Street, Sobayan, Pedan District, Klaten Regency, Central Java 57468, is a vocational high school designed to prepare graduates to work and develop skills vocational department. SMK Negeri 1 Pedan has five competencies of expertise. One of the expertise in business and management, namely Accounting and Financial Institutions. One of the primary subjects for the Accounting and Finance Institution department of SMK Negeri 1 Pedan of 10th grade is the Basics of Accounting. The basics of accounting are essential subjects for students. Firstly students must understand the basic concepts of accounting to follow accounting materials at the next level that are more difficult. However, in distance learning, students and teachers do not meet face-to-face requiring

students to manage their learning. Based on observations on the distance learning implementation, found a lack of students understands of learning materials. Especially at this time, the learning media provided by teachers, namely google classroom, does not necessarily make it easier for students to understand the basics of accounting materials because it returns to students' learning style. Learning conducted through google classroom creates limited interaction between teachers and students. Therefore, distance learning cannot improve students' understanding, but instead students do tasks. Based on observations of students, some students said they difficult to understand the basics of accounting material. Therefore, the learning of Basics of Accounting should be managed well to become more effective and efficient.

Based on the Regulation of the Minister of Education and Culture No. 22 of 2016 concerning Basic and Secondary Education Process Standards, improving efficient and effective learning can utilize information and communication technology (Regulation of the Minister of Education, 2016). SMK Negeri 1 Pedan, one of the educational institutions that enforce distance learning, has utilized information and communication technology in the learning process. Based on observations, SMK Negeri 1 Pedan in the online learning process using google classroom and Whatsapp group. While the

application of information technology-based learning systems is not easy, the utilization of information technology in distance learning has not been maximized. There are still gaps in knowledge and skills using information technology or digital tools, while skills using information technology are very important in the teaching and learning process.

The knowledge and proficiency in using digital media and implementing it in everyday life are called Digital Literacy. According to Paul Gilster in Lankshear & Knobel (2015: 9), digital literacy is a skill to understand and use the information for various needs from various sources presented via computer that refers to internet access. So that digital literacy is not only related to the ability to understand information but also the ability to understand and implement it in daily life. In fact, in Indonesia, although it is a country with many internet users, as many as 171 million people, its digital literacy knowledge is still relatively low (Kamaliah, 2020). Furthermore, based on the observations, students' knowledge of information technology is still relatively low because many students are still stuttering technology. In addition, the implementation of online learning requires students to actively search for learning resources other than print media, such as through the internet. Another problem shows that not all teachers are ready to use information technology in learning which should have become an

obligation because of the implementation of online learning. Of course, this can hinder the implementation of online learning. In the learning process, it is not uncommon for students to find obstacles when using information technology. Students have often felt confused, so teachers need to explain how to use the technology when learning.

The success of distance learning is also influenced by learning disciplines (McVay, 2021 in Kruger-Ross & Waters, 2013). According to Arikunto (2003: 114), "discipline is something that concerns one's self-control over the forms of rules which the rules are applied by the person concerned or from outside." So that Discipline shows orderly behaviour and complies with various rules and regulations. Although distance learning is more flexible and gives learners much freedom. As students also require high planning and self-discipline to ensure all learning processes can be exceeded. Discipline in distance learning can include several things, such as time management, online learning management, prioritizing, and so on. The observations showed that many students do not fill the attendance presence, do not follow the learning according to a specified schedule, and be late or do not collect the assignments given by the teacher. The phenomenon will not occur if the level of student discipline is high. Discipline is essential in learning activities to create a comfortable and conducive learning

atmosphere to achieve learning goals. Implementing school discipline will arrange for students always to pay attention to their duties and help them learn. So, this Discipline is one factor that affects student achievement (Tu'u, 2004: 15).

Another factor that influences the success of distance learning is the learning ability of students. Learning ability is the absorption of learners into the subject matter. According to Aini & Taman (2012), learning ability can be interpreted as learning independence, which is closely related to active learning activities to master competencies independently and achieve learning objectives. The learner is told to have the independence of learning when he can understand material or competence, and he has responsibility in the learning process. The implementation of distance learning, requires students to learn independently. Based on observations in SMK Negeri 1 Pedan related to the duration of conventional learning and distance learning will undoubtedly be different. The delivery of materials from teachers also needs to be compacted and adjusted to the shortened duration of learning time. If the student cannot manage his learning well, they will feel difficult and unable to understand the material well. High learning independence will foster the spirit of managing his learning and understanding the material. However, the fact is, many students do not relearn the material that the teacher

has prepared. Most students only complete the tasks given by the teacher without wanting to understand the material. It proves that the level of student learning independence is still relatively low. Good learning independence will lead learners to dive into the material and manage their learning well earnestly. A low level of learning independence will impact not achieving learning objectives, making it difficult to achieve the success of distance learning.

Based on the background of the problems outlined above, researchers are interested in research to determine whether the influence of Digital Literacy, Learning Disciplines, and Learning Independence on the Success of Distance Learning in Basics of Accounting.

## **THEORETICAL REVIEW**

### **Successful Distance Learning In Basics Of Accounting**

According to the Central Agency for Language Development and Development (n.d.), success comes from the word 'results.' The definition is 'the result of something held (made, made, and so on) by efforts.' So, when someone has tried to come to fruition or achieve the goal that is to be achieved. While success reflects the circumstances in which a person has succeeded (achieving his goals). It means that when a person creates a change (behaviour or achievement), it results from his efforts. Learning is a process taken to

achieve the goal (Hamalik, 2015: 29). Slameto (2015: 2) explains the definition of learning "learning is a process of effort made by a person to acquire a new behaviour change as a whole, as a result of his own experience in interaction with his environment." A person who has learned will experience changes in behaviour that are knowledgeable (cognitive), skills (psychomotor), as well as values and attitudes (affective) (Siregar & Nara, 2011: 3). Students who achieve learning success will show changes after learning (Saptono, 2016). Distance learning is an education in which students and educators are separated and utilize communication and information technology in their learning (Law, 2003). Distance learning is a teaching method that overcomes the limitations of space and time and allows the incorporation of information technology with learning activities (Costa et al., 2020). According to the American Institute of Certified Public Accountants (AICPA) in Fahrissa (2015: 4-5) defines accounting as: "The art of recording, grouping, and summarizing based on meaningful means and expressed in the value of money, all transactions and events related to finances and then interpreting their meaning."

The conclusions understanding of the Successful Distance Learning in Basics of Accounting is a process of achieving the basic competencies of accounting where the

teaching and learning activities do not occur face-to-face meetings but through intermediary media and utilize the latest technology in their learning activities.

### **Digital Literacy**

According to Bawden (2001), literacy is an ability to speak, such as understanding the content of reading, writing, and understanding their language. With the ability of literacy, especially reading, thinking, and writing, students are expected to find information and implement it in various interests in their lives (Suyono, 2011: 50). According to Gilster in Koltay (2011), digital literacy 'is an ability to understand and use information from various digital sources without concern for the different competence list.' In addition, digital literacy relates to the use of digital tools to create things and help effective communication with others, including the ability to operate such digital tools (Bulger in Neumann et al., 2017).

Based on this definition, it can be concluded that the definition of digital literacy is the ability related to reading, writing, analyzing information derived from electronic media, and implementing it in daily life. In addition, digital literacy is also related to the skills to be able to use digital tools well to get the information needed.

### **Learning Discipline**

Understanding Learning Discipline, according to Suharsimi Arikunto (2003: 144), defines "discipline is something that

concerns one's self-control over the forms of rules in which the rules are applied by the person concerned or from outside." Tu'u (2004: 31) defines Discipline as "obedience and obedience arising from awareness and encouragement from within." In the learning process, learning disciplines are included in the essential things to determine learners' success (Mulyawati et al., 2019: 5).

From the expert opinion, it can be concluded that the Discipline of learning is a behaviour that shows obedience and compliance with existing rules, both written and unwritten, to be responsible for the learning process.

### **Learning Independence**

Independence comes from the word 'independent,' which means to stand alone, independent means a condition in which one can stand alone without depending on others. Learning Independence, according to Mudjiman (2007:7), is "Active learning activities, which are driven by the intention or motive to master a competency overcome a problem, and built the provision of knowledge or competence that has been possessed." Knowles (1975) in Saks & Leijen (2014) describes the independence of learning as a process in which individuals can diagnose their learning needs, plan their learning goals, implement their learning strategies, and evaluate their learning needs learning outcomes without any help from another people. So, a person is said to have

the independence to learn when he has a motive that encourages his learning activities (Mudjiman, 2007: 8).

Based on the above understanding, it can be concluded that Learning Independence is a learning activity conducted by students without the help of others to achieve their learning goals ranging from preparing, implementing, and completing their learning independently. Such as determining learning objectives, managing learning strategies, and evaluating learning achievements according to self-set goals.

### **The influence of Digital Literacy toward Successful Distance Learning in Basics of Accounting**

Digital Literacy is the ability to understand and analyze information obtained through internet resources to be applied in everyday life. Digital literacy is also related to skills using or operating digital tools to get the information needed or facilitate daily activities. The utilization of digital information development into learning is beneficial for implementing distance learning. To support learning, students need to understand and have skills using digital tools or digital information. So good digital literacy skills are beneficial for students in carrying out distance learning. The understanding of digital literacy in students will facilitate students when accessing online learning. On the contrary, the low level of digital literacy will make it difficult for



students to access learning, thus hindering the learning process. So, with good digital literacy skills, the successful rate of distance learning is high.

H1: Digital Literacy is influenced toward Successful Distance Learning in Basics of Accounting

### **The influence of Learning Discipline toward Successful Distance Learning in Basic of Accounting**

Learning Discipline is related to obeying the existing rules both in writing and unwritten, the goal is for students to behave in an orderly manner in learning. Changes in the education system make students negligent in terms of learning. Distance learning implemented by using an online system indirectly obliging students to be disciplined in following the learning process. Students who are not disciplined in learning will hinder the learning process because students do not follow the learning process as they should so that the success rate of learning becomes low. This influence shows that the higher the level of Learning Discipline, the higher the chances of Successful Distance Learning, and vice versa, the low level of Learning Discipline results in a low level of Successful Distance Learning.

H2: Learning Discipline is influenced toward Successful Distance Learning in Basics of Accounting.

### **The influence of Independence Learning toward Successful Distance Learning in Basic of Accounting**

Distance learning assembling where students need to learn independently to understand a competency. Learning Independence is a learning activity performed by students without help from others to achieve their learning goals ranging from preparing, implementing, and completing their learning independently. This learning independence means that students are fully responsible for their learning process. Students' learning independence can be seen from the attitude of responsibility for various tasks given, active learning, having the goals they want to achieve, having confidence, and managing their learning. Students who have a high level of learning independence have their own ability to learn and achieve their learning competencies. Students will have a sense of responsibility for their learning. So that if students have a high level of learning independence, then the success of learning can be achieved, and vice versa, students who do not have the independence to learn will not achieve learning success.

H3: Learning Independence is influenced toward Successful Distance Learning in Basics of Accounting.

## **RESEARCH METHOD**

### **Research Design**

This study uses a quantitative research method where the results are presented in numbers and statistical analysis. The type of research used in this study is ex post facto. According to Arikunto (2013: 17), ex post facto research is a type of research that had occurred before the research was conducted.

### **Place and Time of the Research**

This research was conducted at SMK Negeri 1 Pedan, located at Bhayangkara Street, Pedan District, Klaten Regency, Central Java 57468. The research implementation time began with observations in October-November 2020, while the preparation of the report and the research process was in January-May 2021.

### **Population of Research**

The population in this research were all students in 10th grade majoring in Accounting and Finance Institution of SMK Negeri 1 Pedan Academic Year 2020/2021, which consisted of 3 (three) classes with 108 students.

### **Data Collection Technique**

The data collection technique used in this study is to use questionnaires. A questionnaire is a data collection technique conducted by giving a set of written questions to respondents to answer (Sugiyono, 2015: 142).

### **Research Instrument**

The instrument used in this study is a non-test instrument in a questionnaire sheet to measure each variable. The questionnaire

used is closed, a questionnaire equipped with alternative answers so that respondents choose one answer according to the condition. In the research questionnaire using the Likert scale consists of 4 alternative scales from strongly agreed to strongly disagree.

### **Research Instrument Testing**

Instrument testing in this research is used trials. According to Sutrisno Hadi (2004) in Suwahyu (2017), the test of the questionnaire used in the research process uses the same sample as the sample in the instrument testing. The number of respondents required for the trial was 30 respondents, in line with Arikunto's (2013: 253) opinion, which stated that "... test subjects can be taken a number between 25-40, an amount that already allows its implementation and analysis". Therefore, for the trial will be taken 30 respondents to be conducted, a validity test and instrument reliability test.

### **Data Analysis Technique**

The prerequisite test analysis needs to qualify before conducting data analysis. This study's prerequisite test of analysis is the linearity test, multicollinearity test, and heteroscedasticity test.

The hypothesis test used in this study is multiple linear regression, which analyzes the relationship between one dependent variable (Y) and two or more independent variables (X).

**RESEARCH RESULT AND DISCUSSION**

**The Result of Hypothesis Test**

Table 1. Multiple Regression Test Results

	Unstandardized Coefficients		t	Sig.
	B	Std. Error		
X <sub>1</sub>	0.426	0.108	3.928	0.000
X <sub>2</sub>	0.343	0.144	2.385	0.019
X <sub>3</sub>	0.219	0.107	2.055	0.042
Constant = 6.886				
R = 0.748				
R <sup>2</sup> = 0.559				
F <sub>Count</sub> = 44.025				
Sig. = 0.000				

Based on table 1, to determine whether the hypothesis is accepted or rejected using t-test and F-test. The result are as follows:

**1. The t-test**

The t-test is used to partially determine each independent variable's (X) influence scale toward the dependent variable (Y).

a. The t-test result on Digital Literacy (X<sub>1</sub>)

The t-test result on Digital Literacy variable obtained t<sub>count</sub> value is 3,928 greater than t<sub>table</sub> 1,983 (3,928,> 1,983), sig. value is 0.000 less than the significance level (0.05), which means there is a significant influence. So, it can be concluded that the first hypothesis accepted, which states there is an influence of Digital Literacy toward Successful Distance Learning in Basics of Accounting.

b. The t-test result on Learning Discipline (X<sub>2</sub>)

The t-test result on the Learning Discipline variable obtained t<sub>count</sub> 2,385 greater than t<sub>table</sub> 1,983 (2,385> 1,983), sig. value is 0.019 less than the significance level (0.05), which means there is a significant influence. So, it can be concluded that the second hypothesis accepted, which states there is an influence of Learning Discipline toward Successful Distance Learning in Basics of Accounting.

c. The t-test result on Learning Independence (X<sub>3</sub>)

The t-test result on the Learning Independence variable obtained t<sub>count</sub> 2,055 greater than t<sub>table</sub> 1,983 (2,055 > 1,983), sig. value is 0.042 less than the significance level (0.05), which means there is a significant influence. So, it can be concluded that the third hypothesis accepted, which states there is an influence of Learning Independence toward Successful Distance Learning in Basics of Accounting

**2. The F-test**

The F-test is used to determine the influence independent variable (X) scale on the independent variable (Y) simultaneously. Based on Table 1 shows the value of F<sub>count</sub> is 44,025 greater than F<sub>table</sub> 2,69 (44,025> 2,69), significance value 0.000 less than the significance level (0.05), which means a significant influence. So, it can be concluded there is an influence of Digital Literacy, Learning Disciplines, and Learning

Independence toward Successful Distance Learning in Basics of Accounting.

### **3. Coefficient of Determination Test ( $R^2$ )**

The determination coefficient is used to measure how much the independent variable contributes (X) to a dependent variable (Y) simultaneously. Based on Table 1, shows that the R Square value is 0.559. Thus, it shows that Digital Literacy, Learning Discipline, and Learning Independence can explain the Successful Distance Learning in Basics of Accounting by 55.9% ( $0,559 \times 100\%$ ). Moreover, the remaining 44.1% was explained by other variations which not studied in this research.

## **Discussion**

### **The influence of Digital Literacy toward Successful Distance Learning in Basics of Accounting**

The results showed that Digital Literacy positively and significantly influences the Successful Distance Learning in Basics of Accounting. This is indicated at a value of  $t_{count}$  3,928 greater than  $t_{table}$  1,983 ( $3,928 > 1,983$ ), the significance value ( $0.000 < 0.05$ ). The regression coefficient value of 0.426 has a positive direction, so it is interpreted the higher the level of application of Digital Literacy, the Successful Distance Learning in Basics of Accounting will increase. The amount of influence of Digital Literacy toward Successful Distance Learning in Basics of

Accounting can be seen from the results of simultaneous testing on the effective contribution value of 27.49%. This shows that among the variables of Digital Literacy, Learning Discipline, and Learning Independence simultaneously. Digital Literacy variables have a 27.49% influence on the Successful Distance Learning in Basics of Accounting.

In line with Casey & Bruce (2011), this study states that digital literacy affects learning in schools, forming new experiences for students. Because the distance learning process that utilizes information technology is a new thing for students, students need to master the development of information technology. In addition, distance learning will utilize various digital tools to add to the attractiveness of the learning process. Supported by descriptive statistical analysis results, the Digital Literacy variable is in the very high category. It means that Learning Discipline plays an influential role in the success of Distance Learning Basics of Accounting. Factors that affect a person's Digital Literacy level are; understand ICT development, having confidence when using technology based on understanding, adapting to ICT developments, and utilizing ICT in everyday life, such as communication, evaluation, and problem-solving abilities. The results of this study are in line with research conducted by Fatma Nailul Muna (2020), which shows that there is an

influence of Digital Literacy on Learning Achievement. So, this research proves that there is an influence of Digital Literacy on the Successful Distance Learning in Basics of Accounting. It means that students with a higher level of Digital Literacy will increase the Successful Distance Learning in Basics of Accounting.

### **The Influence of Learning Discipline toward Successful Distance Learning in Basics of Accounting**

The Learning Discipline results positively and significantly influences the Successful Distance Learning in Basics of Accounting. This is indicated at a value of  $t_{count} 2,385$  greater than  $t_{table} 1,983$  ( $2,385 > 1,983$ ), the significance value ( $0.019 < 0.05$ ). The regression coefficient value of 0.343 has a positive direction, so it is interpreted that the higher level of student Learning Discipline will increase the Successful Distance Learning in Basics of Accounting. Based on the results of descriptive statistical analysis, learning discipline variables are in the high category. It means that Learning Discipline plays an effective role in the Successful Distance Learning in Basics of Accounting. The amount of this role can be proven from the results of simultaneous testing on the effective contribution value of 13.73%. It shows that between the variables of Digital Literacy, Learning Discipline, and Learning Independence simultaneously, the Learning

Discipline variable influences 13.73% of the Successful Distance Learning in Basics of Accounting.

The results of this study are in line with Tu'u (2004: 37) opinion, which states that the role of Learning Discipline is very important to form an extraordinary personality because discipline is a way to achieve learning success. Moreover, Mulyawati et al. (2019) opinion that Learning Discipline is an important thing to determine students' success in their learning process. Factors that influence are; the behaviour of learning discipline include; awareness in students (student characteristics), the environment, teacher attitudes, and applicable punishment. Furthermore, this study proves that a better level of Discipline Learning will increase the learning results as Disciplinary Learning teaches students to discipline themselves and regularly in their learning activities. Furthermore, according to research conducted by Dianah (2017), Learning Discipline has a significant contribution to learning outcomes. Moreover, Prasasty's (2017) research proves a significant influence of Learning Discipline on learning achievement.

### **The influence of Learning Independence toward Successful Distance Learning in Basics of Accounting**

The results showed that the Learning Independence has a positive and significant influences on the Successful Distance

Learning in Basics of Accounting. This is indicated at a value of  $t_{\text{count}} 2,055$  greater than  $t_{\text{table}} 1,983$  ( $2,055 > 1,983$ ), significance ( $0.042$ )  $<$  significance ( $0.05$ ). The regression coefficient value of  $0.219$  has a positive direction, so it is interpreted the higher the level of Student Learning Independence, the Successful Distance Learning in Basics of Accounting will increase. Based on the descriptive statistical analysis results, the variables of Learning Independence are in a very high category. It means that Learning Independence has an effective role in Successful Distance Learning in Basics of Accounting. The role can be proven from simultaneous testing on the effective donation value of  $14.68\%$ . It shows that between the variables of Digital Literacy, Learning Discipline, and Learning Independence simultaneously, the Independent Learning variable influences  $14.68\%$  on the Successful Distance Learning in Basics of Accounting.

The results of this study are in line with Saks & Leijen (2014), which revealed that a student who has independent learning skills would be able and willing to prepare, implement, and complete learning independently. Someone with the ability to learn independently can achieve their learning goals without any help from other people, even teachers because they have an underlying motive or goal. Factors that affect Independence in Learning are genes,

parenting styles, school education system, and life system in society. Student Learning Independence is proven to be able to influence the success of distance learning. This study revealed that the higher level of students' Learning Independence, the success rate of distance learning Basics of Accounting would increase. Research conducted by Fatma Nailul Muna (2020) shows an influence of implementing Learning Independence on learning achievement during the Covid-19 pandemic. Moreover, Nia Triansari (2019) research proves that there is an influence of Independent Learning on Learning Motivation for the Basics of Accounting.

## CONCLUSION AND SUGGESTION

### Conclusion

1. There is a positive and significant influence of Digital Literacy toward Successful Distance Learning in Basics of Accounting Subject of the 10th Grade Students Majoring in Accounting and Finance Institutions of SMK Negeri 1 Pedan Academic Year 2020/2021. With the value of  $r_{x_1y} = 0,426$  and value of  $t_{\text{count}}$  is  $3,928$  greater than  $t_{\text{table}} 1,983$  ( $3,928 > 1,983$ ), the value of significance ( $0.000$ )  $<$  the degree of significance ( $0.05$ ).
2. There is a positive and significant influence of Learning Discipline toward Successful Distance Learning in Basics

of Accounting Subject of the 10th Grade Students Majoring in Accounting and Finance Institutions of SMK Negeri 1 Pedan Academic Year 2020/2021. With the value of  $r_{x_2y} = 0,343$  and value of  $t_{count}$  is 2,385 greater than  $t_{table}$  1,983 ( $2,385 > 1,983$ ), the value of significance ( $0.019$ )  $<$  the degree of significance ( $0.05$ ).

3. There is a positive and significant influence of Learning Independence toward Successful Distance Learning in Basics of Accounting Subject of the 10th Grade Students Majoring in Accounting and Finance Institutions of SMK Negeri 1 Pedan Academic Year 2020/2021. With the value of  $r_{x_3y} = 0,219$  and value of  $t_{count}$  is 2,055 greater than  $t_{table}$  1,983 ( $2,055 > 1,983$ ), the value of significance ( $0.042$ )  $<$  the degree of significance ( $0.05$ ).

### **Research Limitation**

1. This study only examined three factors that can influence Successful Distance Learning in Basics of Accounting: Digital Literacy, Learning Disciplines, and Learning Independence.
2. Data collection only uses a questionnaire, so the data obtained is subjective because it is a respondent argument to measure Successful Distance Learning in Basic Accounting. Moreover, the indicators used in the instrument are modifications

of several expert opinions, so they are not evident in all aspects.

3. The Covid-19 pandemic resulted in the spread of research questionnaires conducted online, so researchers could not guarantee answers from respondents reflecting the actual conditions given the process of filling out questionnaires conducted by each respondent separately and the risk of bias between the perception of researchers and respondents.

### **Suggestion**

1. For Students

Based on the research results, students must add reading references to additional information and understanding to improve Successful Distance Learning in Basics of Accounting. Students also need to set aside time to study basics accounting subjects outside of their lesson hours or repeat the previously taught material. In addition, students are expected to increase their focus in learning not easily be distracted by other things.

2. For Teachers

Based on the research results, to improve Successful Distance Learning in Basics of Accounting, teachers should plan to learn that can facilitate students in understanding the material, especially the subjects Basics Accounting. This is indicated by the low score of statement

items related to understanding the teacher's explanations when learning online.

### 3. For Schools

Based on the research results, to improve Successful Distance Learning in Basics of Accounting, the school should plan a system used in distance learning that can facilitate students in the learning process. It is indicated by the low score points related to the statement that the school uses the distance learning system to facilitate the learning process.

### 4. For Further Researchers

Based on the results of the study, this study showed an effective contribution of 55.9%. The figure means that the remaining 44.1% is influenced by other factors outside of this study that can influence the Successful Distance Learning in Basics of Accounting. The authors expect the next study to examine other factors such as Learning Motivation, Potential or Achievement of Learners, Learning Facilities. Moreover, to measure the success of distance learning should combine student scores and test results. Therefore, successful Distance Learning and Digital Literacy should use test instruments, while Learning Discipline can be seen from the affective aspect, namely the value of student discipline.

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