

THE INFLUENCE OF SELF-EFFICACY, LEARNING FACILITIES, AND DIGITAL LITERACY ON STUDENT'S SPREADSHEET LEARNING ACHIEVEMENT

PENGARUH EFIKASI DIRI, FASILITAS BELAJAR, DAN DIGITAL LITERASI TERHADAP PRESTASI BELAJAR SPREADSHEET SISWA

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Abstract

This study aims to determine the influence of (1) Self-Efficacy on Spreadsheet Learning Achievement, (2) Learning Facilities on Spreadsheet Learning Achievement, (3) Digital Literacy on Spreadsheet Learning Achievement. This research type was ex-post facto research. Subject in this study were 104 students of class X AKKL at SMK Negeri 7 Yogyakarta. The sampling technique used is simple random sampling. The data collection methods used were questionnaires and documentation. The data analysis technique used is multiple linear regression analysis. The results of this study are (1) Self-Efficacy has a positive and significant effect on Spreadsheet Learning Achievement evidenced by regression coefficient of 1.304 and sig value. 0,000. (2) Learning Facilities has a positive and significant effect on the Learning Achievement of Spreadsheet evidenced by regression coefficient of 0.805 and the sig value of 0.006. (3) Digital Literacy has a positive and significant effect on the Learning Achievement of Spreadsheet evidenced by the regression coefficient of 0.632 and the sig value of 0.007.

Keywords: *Self-Efficacy, Learning Facilities, Digital Literacy, Spreadsheet Learning Achievement*

Abstrak

Penelitian ini bertujuan mengetahui pengaruh (1) Efikasi Diri terhadap Prestasi Belajar Spreadsheet, (2) Fasilitas Belajar terhadap Prestasi Belajar Spreadsheet, (3) Literasi Digital terhadap Prestasi Belajar Spreadsheet. Penelitian ini merupakan penelitian ex-post facto. Penelitian dilakukan di SMK Negeri 7 Yogyakarta pada kelas X AKKL yang berjumlah 104 siswa. Teknik pengambilan sample yang digunakan adalah simple random sampling. Metode pengumpulan data yang digunakan adalah kuesioner dan dokumentasi. Teknik analisis data yang digunakan adalah analisis regresi linier berganda. Hasil penelitian ini adalah (1) terdapat pengaruh positif dan signifikan Efikasi Diri terhadap Prestasi Belajar Spreadsheet Siswa Kelas X AKKL SMK Negeri 7 Yogyakarta yang ditunjukkan oleh koefisien regresi 1,304 dan nilai sig. 0,000. (2) terdapat pengaruh positif dan signifikan Fasilitas Belajar terhadap Prestasi Belajar Spreadsheet Siswa Kelas X AKKL SMK Negeri 7 Yogyakarta yang ditunjukkan oleh koefisien regresi 0,805 dan nilai sig. 0,006. (3) terdapat pengaruh positif dan signifikan Literasi Digital terhadap Prestasi Belajar Spreadsheet Siswa Kelas X AKKL SMK Negeri 7 Yogyakarta yang ditunjukkan oleh koefisien regresi 0,632 dan nilai sig.0,007.

Kata Kunci: *Efikasi Diri, Fasilitas Belajar, Literasi Digital, Prestasi Belajar Spreadsheet*

INTRODUCTION

Education is the cornerstone of a country's progress. One of the efforts to advance

the country is to produce and improve the quality of human resources (HR) through education. Education can bring about changes in the human mindset in gaining knowledge that will be useful to welcome the advancement of science and technology in the future. This is stated in the Law of the Republic of Indonesia No. 20 of 2003, "*Pendidikan Nasional berfungsi mengembangkan kemampuan dan membentuk watak serta peradaban bangsa yang bermartabat dalam rangka mencerdaskan kehidupan bangsa*".

Education is the same as teaching-learning activities, namely the interaction between the educator conveying knowledge, values, and skills to the educated person. Education in the form of learner-educator activities can occur anywhere and anytime. If the activity is organized into a formal and regular form, the activity is called formal education organized by educational institutions in the form of schools, madrasah, and universities. Generally, an individual will go to school for primary and secondary education. Starting from elementary school (SD), junior high school (SMP), and continuing to senior high school (SMA) or vocational high school (SMK). Vocational High School (SMK) is a formal level of education that aims to prepare students to have the competence to work in specific fields of expertise.

SMK Negeri 7 Yogyakarta is one of the vocational schools located in Yogyakarta Special Region. SMK Negeri 7 Yogyakarta has

five expertise programs, one of which is Accounting. In the competence of Accounting expertise there are several productive subjects, one of which is Spreadsheet. Saman (2018: 44) "Spreadsheet subject in the 2013 Curriculum is a study material that is built through a deductive reasoning process, namely the truth of a concept is obtained as a logical result of previous truths that have been accepted, so that the relationship between concepts in Spreadsheet is very strong and clear". The purpose of learning Spreadsheet is to train how to think systematically, logically, critically, creatively, and consistently. Therefore, spreadsheet is one of the subjects that can help schools in forming quality, skillful, and capable output for the future (Indriyani, et al. 2019:68).

Education should be managed both in quality and quantity. This can be achieved if students can complete education with good learning achievement. Spreadsheet Learning Achievement is a benchmark for knowing the success of learning which is measured using periodic tests and expressed in the form of numbers or letters. Measurement of student learning achievement always pays attention to predetermined indicators. These indicators are in the form of cognitive aspects, affective aspects, and psychomotor aspects that must be mastered in order to be said to have understood and mastered a material. A teaching and learning activity can be said to be successful if students get good learning achievements or in other words student learning achievements are equal

to or greater than the Minimum Completeness Criteria (KKM).

Based on the data obtained, it is known that the learning achievement of students in class X Accounting and Finance Institutions of SMK Negeri 7 Yogyakarta in Spreadsheet subjects is still not optimal. This is indicated by the results of the Midterm Assessment of Spreadsheet subjects for class X AKL students which are still low. The assessment results were only 37% of students who scored above the KKM and the remaining 63% of students still scored below the KKM. This is not much different from the results of the Daily Assessment scores, as many as 38% of students have scored above the KKM and the remaining 62% of students still score below the KKM, while the KKM score at SMK Negeri 7 Yogyakarta is 75. Thus students are assumed to have difficulty mastering the material so that they cannot solve the problems tested on the Spreadsheet assessment.

Spreadsheet learning achievement is important because it is an indicator of students' success in learning Spreadsheet. Learning achievement is an indicator that students have understood the material that has been given by the teacher, not just memorizing. The success of these learners is influenced by two factors, namely internal factors and external factors. Internal factors consist of physical, psychological, and fatigue factors, while external factors consist of family, school and community factors (Slameto, 2010: 54). Based on observations that have been made, several

factors are thought to cause the low learning achievement of Spreadsheet subject class X AKKL, the first of which is self-efficacy.

One of the determinants of learning achievement results is the readiness of students to face the tasks assigned during learning. A person can certainly assess his readiness to carry out the task. The way a person views their own competence is called self-efficacy. Ningsih (2020: 27) defines efficacy as a person's belief in controlling his ability which is realized by action in meeting all the demands in his life. Low self-efficacy will lead to increased anxiety and avoidance behavior. Individuals will avoid all activities that can make things worse because they feel they do not have the ability to manage risks. While individuals with high self-efficacy can foster a persistent attitude to the task, focus on problem solving, reduce fear and anxiety, and positive emotional experiences so that it will affect the results of their learning achievement (Indriyani, et al. 2019:70).

The results of the interview with the Spreadsheet subject teacher at SMK Negeri 7 Yogyakarta revealed that students lack confidence in their abilities in the spreadsheet subject. This is shown by the attitude of students who easily give up when they encounter complex problems and are reluctant to ask the teacher because they are embarrassed. Students tend to doubt what they are doing, for example in determining and entering the correct formula in the number processing application. Students also often feel unsure about their preparation in

facing tests, the causes include feeling unable to get satisfactory grades and lack of learning preparation. According to Handayani (2013: 2) students' lack of confidence in their abilities is a picture of low self-efficacy. The low self-efficacy of students in spreadsheet subject is then one of the things that causes students' spreadsheet learning achievement to be still low.

The next factor that influences learning achievement in Spreadsheet subjects is Learning Facilities. Learning facilities are everything that directly or indirectly can facilitate the implementation of activities in achieving goals (Jabar, 2016: 117). Learning facilities that are good, complete, and supported by the ability of students to utilize them will make it easier for students to learn. Maunah (2009: 11) states that a goal will not be achieved without a tool, so this learning facility needs attention from the government, schools, and families. Learning activities are not only carried out by students at school so learning also needs to be supported by complete facilities at home. Learning facilities at home are used as a tool to find learning resources, do homework, review material, and other activities related to the learning process.

Judging from the observations made by researchers at SMK Negeri 7 Yogyakarta, the school already has adequate facilities as evidenced by a building with good air circulation, computer rooms, laboratories, libraries, wi-fi networks, the number of classrooms, other rooms and their equipment and equipment that are in good condition. However,

there are several problems, namely the use of the internet and computers that are not fit for purpose. For example, computers are used to play by students when the teacher explains the material in front of the class and the wi-fi network has not been used optimally. When students are allowed to access the internet to look for material references, most students instead utilize the wi-fi network to open social media during learning. In addition, students also rarely visit the library to look for material from other source books.

Another factor of low Spreadsheet learning achievement is due to the low digital literacy of students. Gilster (in Belshaw, 2012: 98) defines digital literacy as the ability to understand and use information in various formats from various digital sources displayed through computers. In the last four years, the percentage of students aged 5-24 years in Indonesia who have internet access has increased sharply from 33.98% to 59.3% (BPS, 2020b). However, this significant growth in internet usage in Indonesia has not been accompanied by an increase in digital literacy skills. The definition of digital literacy is not only about the ability to use technology, such as basic software and internet skills. But also the skills to understand, evaluate and use the information has been obtained.

An indication of the low digital literacy of students in class X Accounting and Finance Institutions of SMK Negeri 7 Yogyakarta is indicated by the diverse technical abilities of

students in using digital technology. Based on interviews with several students, this is because some students did not get Information and Communication Technology (ICT) subjects when they were in elementary or junior high school so they are not familiar with computers and are more familiar with using smartphones. Students actively surf the internet through smartphones. Many sites provide access to get answers about school assignments so that learners become dependent on accessing information without thinking first. This affects the quality of learners' literacy so that they are reluctant to think for themselves to find answers to the problems they face and rely more on automatic search engines. The decline in critical thinking skills greatly affects learning achievement, even though in Spreadsheet subjects students are required to train their logic in solving problems.

Based on the background above, the researcher is interested in conducting research with the title, "The Influence of Self-Efficacy, Learning Facilities, and Digital Literacy on Spreadsheet Learning Achievement of Student Class X Students Majoring in Accounting and Finance Institutions of SMK Negeri 7 Yogyakarta Academic Year 2021/2022."

METHODS

Research Type and Design

In conducting research, researchers must determine the research method to be used because it will relate to the procedures, tools, and

research design. This research is an ex post facto research. The approach used is a quantitative approach, where research data in the form of numbers are analyzed using statistics (Sugiyono, 2016: 31).

Place and Time of Research

This research was conducted at SMK Negeri 7 Yogyakarta which is located on Jl. Gowongan Kidul JT.III/416 Jetis District, Yogyakarta Special Region. This research was conducted in March-April 2022.

Research Subject

The population used in this study were all students of class X Accounting and Finance Institutions (AKL) of SMK Negeri 7 Yogyakarta, totaling 104 students. With details as follows.

Table 1. Total Student Population AKKL Class

X		
Number	Class	Total
1	X AKKL 1	34
2	X AKKL 2	35
3	X AKKL 3	35
Amount of Student		104

Source: SMK Negeri 7 Yogyakarta, 2022

If the population is large and researchers cannot study all populations, then researchers can use samples taken from the population (Sugiyono. 2016: 62). Based on the Anova test that has been carried out, it can be concluded that the variance of Spreadsheet Learning Achievement data is homogeneous. The

sampling technique in this study was simple random sampling. The samples of this study were taken from 2 classes, namely X AKKL 2 and X AKKL 3 classes totaling 70 students by drawing.

Data Collection Technique

The data collection techniques used in this study are questionnaires and documentation. The questionnaire is a data collection technique that is done by giving a set of questions or written statements to be answered by the respondent. The questionnaire can be used as a measuring tool for social and psychological phenomena. In this study, questionnaires were used to measure self-efficacy variables, learning facilities, and digital literacy. Documentation is written items used to obtain information about the variables under study. The documentation technique in this study was used to collect data on Spreadsheet Learning Achievement in the form of even Mid-Semester Assessment scores.

Research Interment

The research instrument is a tool used to measure the observed natural and social phenomena (Sugiyono, 2011: 102). This study uses a research instrument in the form of a questionnaire. This research questionnaire uses measurements with a Likert scale, namely four dimensions with a value range of 1 to 4.

1. Analysis of Prerequisite Test

a. Normality Test

The normality test is carried out to determine

whether the data is normally distributed or not. The normality test was carried out using the Kolmogrov-Smirnov test. To determine whether the residual value is normally distributed or not, the criteria are if the Asymp. Sig ≥ 0.05 then the residual value is normally distributed.

b. Linearity Test

The linearity test is used to determine whether there is a linear relationship between each independent variable (X) and the dependent variable (Y). The criterion used is if the linearity more than 0.05, then the influence of the independent variable on the dependent variable is linear

c. Multicollinieraity Test

Multicollinearity test is used to determine whether or not multicollinearity occurs between one independent variable and another independent variable. If the tolerance value > 0.10 and the VIF value < 10 , it can be concluded that there is no multicollinearity between the independent variables in the regression equation. If the tolerance

value < 10% and the VIF value > 10, it can be concluded that there is multicollinearity between the independent variables in the regression equation.

d. Heteroscedasticity Test

According to Ghozali (2018: 137) the heteroscedasticity test aims to test whether in the regression model there is an inequality of residual variances from one observation to another. If the Sig value. <0.05, it indicates heteroscedasticity, and vice versa if the Sig value. > 0.05 then heteroscedasticity does not occur.

2. Hypothesis Test

Hypothesis testing in this study used multiple regression analysis. Hypothesis testing in this study used multiple regression analysis. Multiple regression analysis is used to test the relationship between more than one independent variable simultaneously with the dependent variable. This technique was used to test the hypothesis, namely to test the relationship between Self-Efficacy, Learning Facilities and Digital Literacy on Spreadsheet Learning Achievement

FINDINGS AND DISCUSSION

Findings

1. Analysis of Prerequisite Test

a. Normality Test

Based on the results of the normality test, the calculated Sig. value is 0.200 for all variables. This value is greater than the predetermined 0.05 significance level, so it can be interpreted that variables in this research data are normally distributed.

b. Linearity Test

The results of the linearity test in the table above can be seen that sig. Deviation for each variable is greater than 0.05. These results indicate that the relationship between each independent variables namely Self-Efficacy, Learning Facilities, and Digital Literacy on Spreadsheet Learning Achievement is linear.

c. Multicollinearity Test

Based on the results of the multicollierity test, it can be concluded that all variables have a tolerance value above 0.1 and a VIF value below 10 so that the regression model in this study does not occur multicollinearity.

d. Heteroscedasticity Test

Based on the results of heteroscedasticity, the Sig. Count for each variable, are greater than 0.05 so it can be concluded in the regression model in this study that there is no variance from the residuals in one observation to another or there are no symptoms of heteroscedasticity

2. Hypothesis Test

The following are the results of Multiple Linear Regression

Table 2. Summary of the Result of Multiple Regression Analysis

Variable	Constant	Regression Coefficient	Value $r^2_{(1,2,3)}$	Value T		Value F
				t count	t table	F count
Self-efficacy		1.304		3.811	1.996	
Learning Facilities		0.805		2.860	1.996	
Digital Literacy	-75.316	0.632	0.726	2.765	1.996	58.240

Source: Primary data, 2022

The regression equation can be obtained as follows:

$$Y = 1.304 X_1 + 0.805 X_2 + 0.632 X_3 - 75.316$$

From the results of hypothesis testing in the table above, it can be seen:

1) First Hypothesis Testing

The regression coefficient is positive, meaning that Self-efficacy on Spreadsheet Learning Achievement has a positive relationship. Sig. Test value of 0.000 which is smaller than the Level of Significant (0.05), this shows that Self-efficacy has a significant effect on Spreadsheet Learning Achievement.

The results of hypothesis testing also show that the t-count of 3.811 is greater than the t_{table} of 1.996 at the 5% significance level. So that the first hypothesis which reads "there is a positive and significant effect of Self-efficacy on Spreadsheet Learning Achievement of class X Accounting and Finance Institutions of SMK Negeri 7 Yogyakarta Academic Year 2021/2022 " is accepted.

2) Second Hypothesis Testing

The regression coefficient is positive, meaning that Learning Facilities on Spreadsheet Learning Achievement has a positive relationship. Sig. Test value of 0.006 which is smaller than the Level of Significant (0.05), this shows that Learning Facilities has a significant effect on Spreadsheet Learning Achievement.

The results of hypothesis testing also show that the t_{count} of 2.860 is greater than the t_{table} of 1.996 at the 5% significance level. So that the second hypothesis which reads "there is a positive and significant effect of Learning Facilities on Spreadsheet Learning Achievement of class X Accounting and Finance Institutions of SMK Negeri 7 Yogyakarta Academic Year 2021/2022 " is accepted.

3) Third Hypothesis Testing

The regression coefficient is positive, meaning that Digital Literacy on Spreadsheet Learning Achievement has a positive relationship. Sig. Test value of 0.006 which is smaller than the Level of Significant

(0.05), this shows that Learning Facilities has a significant effect on Spreadsheet Learning Achievement.

The results of hypothesis testing also show that the t_{count} of 2.860 is greater than the t_{table} of 1.996 at the 5% significance level. So that the second hypothesis which reads "there is a positive and significant effect of Learning Facilities on Spreadsheet Learning Achievement of class X Accounting and Finance Institutions of SMK Negeri 7 Yogyakarta Academic Year 2021/2022 " is accepted.

The R square value of 0.726 means that Self-efficacy, Learning Facilities, and Digital Literacy variable simultaneously provide an effective contribution of 72.6%. Based on the results of multiple regression analysis that the amount of Relative Contribution (SR) and Effective Contribution (SE) of each independent variable to the dependent variable are as follows:

Table 3. Effective Contribution and Relative Contribution

No	Variable	Effective Contribution	Relative Contribution
1	Self-efficacy	42	30.30
2	Learning Facilities	31	22.35
3	Digital Literacy	27	19.93
	Total	100%	72.58

Source: Primary data, 2022

The effective contribution value for the Self-efficacy variable was obtained at 30.30%, Learning Facilities variable at 22.35%, Digital Literacy variable at 19.93%. While the relative contribution value of the Self-efficacy variable is 42%, Learning Facilities variable 31%, Digital Literacy variable 27%. Self-efficacy, Learning Facilities, and Digital Literacy variable simultaneously provide an effective contribution of 72.6%, while 27.4% is influenced by other factors outside the study.

Discussion

1. The influence of Self-Efficacy on Spreadsheet Learning Achievement

The results showed that Self-Efficacy has a positive and significant effect on the Learning Achievement of Spreadsheet class X Accounting and Finance Institutions of SMK Negeri 7 Yogyakarta Academic Year 2021/2022, which is indicated by the regression coefficient value of 1.304. This shows that the direction of change that occurs in Spreadsheet Learning Achievement has changed. If Self-Efficacy increases by one unit, the value of Spreadsheet Learning Achievement will increase by 1.304 units. In addition, the value of 1.304 shows a positive value, so it can be interpreted that the better the Self-Efficacy, the better the Spreadsheet Learning Achievement will be. Self-efficacy has a t -count of 3.811 where this figure is greater than the t table of 1.996 and the t -count

probability value (0.000) < Level of Significant (0.05).

These results are in line with the researcher's framework, namely self-efficacy plays a role in encouraging students' motivation to learn and achieve good learning achievement. Learners who have high self-efficacy will feel happy when taking Spreadsheet lessons and will put more effort into completing the various tasks given. Therefore, the role of teachers and parents is very important to help students grow and form self-efficacy so that Spreadsheet Learning Achievement can increase.

The results of this study are supported by the results of relevant research conducted by Indriyani, et al (2019) entitled "The Effect of Self-Efficacy and Learning Independence on the Learning Achievement of Spreadsheet Class X Accounting Students in Vocational Schools" that there is a positive effect of Self-Efficacy on Spreadsheet Learning Achievement with a t value > t table, namely $2.445 > 1.989$ with a significance value of $0.017 \leq 0.05$. This is reinforced by research by Indriyani et al (2019: 70), that

high self-efficacy can foster a persistent attitude on tasks, focus on problem solving, decrease fear and anxiety, and positive emotional experiences so that it will affect the results of learning achievement.

Ormrod (in Disai, 2017: 558) defines self-efficacy as the belief that a person is able to achieve certain goals. This is not related to the expertise possessed, but beliefs about the extent to which a person can exert his abilities and determine the extent of action needed so that goals can be achieved. Bandura (1997: 215) states that students who have high self-efficacy have greater flexibility in finding solutions to problems in various situations and have higher intellectual abilities than students with the same cognitive abilities.

This study proves that the higher the Self-Efficacy, the better the Spreadsheet Learning Achievement. Therefore, the first hypothesis that there is a positive and significant effect of Self-Efficacy on Spreadsheet Learning Achievement of Grade X Students Majoring in Accounting and Finance Institutions of SMK Negeri 7 Yogyakarta Academic Year 2021/2022 is accepted. Based on the discussion that has been described, it can be concluded that Self-Efficacy can improve Spreadsheet Learning Achievement. This shows that to improve

Spreadsheet Learning Achievement can be done by increasing Self-Efficacy.

2. The influence of Learning Facilities on Spreadsheet Learning Achievement

The results showed that Learning Facilities had a positive and significant effect on the Learning Achievement of Spreadsheet class X Accounting and Finance Institutions of SMK Negeri 7 Yogyakarta Academic Year 2021/2022, which was indicated by a regression coefficient value of 0.932. This shows that the direction of change that occurs in Spreadsheet Learning Achievement has changed. If the Learning Facility increases by one unit, the Spreadsheet Learning Achievement value will increase by 0.932 units. In addition, the value of 0.932 shows a positive value, so it can be interpreted that the better the Learning Facilities, the better the Spreadsheet Learning Achievement will be. Learning Facilities has a t-count of 3.027 where this figure is greater than the t table of 1.667 and the t-count probability value ($0.004 < \text{Level of Significant } (0.05)$).

These results are in line with the researcher's framework, namely limited learning facilities will hinder the development of students' mindset and way of working. Learning activities using adequate learning facilities at school need to be balanced with the utilization of these facilities and infrastructure. This is because so that students can use the infrastructure that

has been provided effectively and efficiently. Therefore, the role of schools is needed in managing learning facilities to support the realization of educational activities in schools that are conducive and provide direction to students in utilizing them.

The results of this study are supported by the results of relevant research conducted by Prihatin (2017) entitled "The Effect of Learning Facilities, Learning Styles, and Learning Interest on the Learning Outcomes of Economics Subjects of Class X IIS Students of SMA Negeri 1 Seyegan Academic Year 2016/2017" that there is a positive and significant influence between Learning Facilities on the Learning Outcomes of Economics Subjects of Class X IIS Students of SMA Negeri 1 Seyegan Academic Year 2016/2017 with a probability value of 0.000 ($p < 0.05$).

Mohamad Surya (2004: 80) states that "The state of physical facilities where learning takes place on campus, at school, or at home greatly affects the efficiency of learning achievement. Better physical conditions benefit students to learn calmly and regularly, on the other hand, an inadequate physical environment will reduce the efficiency of learning achievement ". Learning facilities that are good, complete, and supported by the ability of students to utilize them will make it easier for students to learn.

This study proves that the higher the

Learning Facilities, the better the Spreadsheet Learning Achievement. Therefore, the second hypothesis that there is a positive and significant effect of Learning Facilities on Spreadsheet Learning Achievement of Grade X Students Majoring in Accounting and Finance Institutions of SMK Negeri 7 Yogyakarta Academic Year 2021/2022 is accepted. Based on the discussion that has been described, it can be concluded that Learning Facilities can improve Spreadsheet Learning Achievement. This shows that to improve Spreadsheet Learning Achievement, it can be done by striving to improve Learning Facilities.

3. The influence of Digital Literacy on Spreadsheet Learning Achievement

The results showed that Digital Literacy has a positive and significant effect on Spreadsheet Learning Achievement of Grade X Students Majoring in Accounting and Finance Institutions of SMK Negeri 7 Yogyakarta Academic Year 2021/2022, which is indicated by the regression coefficient value of 0.712. This shows that the direction of change that occurs in Spreadsheet Learning Achievement has changed. If Digital Literacy increases by one unit, the value of Spreadsheet Learning Achievement will increase by 0.712 units. In addition, the value of 0.712 shows a positive value, so it can be interpreted that the better the Digital Literacy, the better the

Spreadsheet Learning Achievement will be. Digital Literacy has a t-count of 3.111 where this figure is greater than the t table of 1.667 and the t-count probability value (0.000) < Level of Significant (0.05).

These results are in line with the researcher's framework that learning Spreadsheet students are required to combine accounting knowledge and their ability to operate computers. In addition, digital literacy can be a learning resource that can be utilized by students so that they do not only depend on the material or explanation provided by the teacher, but also look for other references to enrich their knowledge. Therefore, the role of the teacher is important in providing direction to improve the digital literacy of students so that Spreadsheet Learning Achievement can also be improved.

The results of the study are reinforced by the theoretical study proposed by Gilster (in Belshaw, 2012: 98) which states that digital literacy is the ability to understand and use information in various formats that come from various digital sources displayed through computers. This definition of digital literacy does not only concern the ability to use technology, such as basic software and internet skills. But also the skills to understand, evaluate and use the information that has been obtained.

The results of this study are supported by the results of relevant research conducted by

Muna (2020) entitled, "The Effect of the Application of Digital Literacy and Learning Independence on Science Learning Achievement during the Covid-19 Pandemic of Class IX Students of SMP NU Suruh in the 2020/2021 School Year" that there is a positive and significant influence between the Application of Digital Literacy on the Science Learning Achievement of Class IX Students of SMP NU Suruh Academic Year 2020/2021 during the Covid-19 Pandemic seen from the results (Sig.) $0.038 < 0.05$ and the coefficient of determination of 19.4%.

According to Bawden (2008: 29-30), one of the digital literacy competencies is to search for information combined with critical thinking. This competency is a person's ability to think critically and provide an assessment of what is found along with the ability to identify the validity and completeness of information. The improvement of critical thinking skills greatly affects spreadsheet learning achievement because in this subject students are required to train their logic in solving problems.

This proves that the higher the Digital Literacy, the better the Spreadsheet Learning Achievement. Therefore, the third hypothesis that there is a positive and significant effect of Digital Literacy on Spreadsheet Learning Achievement of Grade X Students Majoring in Accounting and Finance Institutions of SMK Negeri 7

Yogyakarta Academic Year 2021/2022 is accepted. Based on the discussion that has been described, it can be concluded that Digital Literacy can improve Spreadsheet Learning Achievement. This shows that to improve Spreadsheet Learning Achievement can be done by striving to improve Digital Literacy.

CONCLUSION

Based on the results of the analysis and discussion regarding the analysis of factors that affect Spreadsheet Learning Achievement which includes Self-Efficacy, Learning Facilities, and Digital Literacy, the following conclusions can be drawn.

1. There is a positive and significant influence of Self-Efficacy on Spreadsheet Learning Achievement of Grade X Students Majoring in Accounting and Finance Institutions of SMK Negeri 7 Yogyakarta Academic Year 2021/2022. This is evidenced by the results of the positive regression coefficient r_{x1y} of 1.304, t_{count} of 3.811 > t_{table} of 1.996 and a simultaneous coefficient of determination of 0.726.
2. There is a positive and significant influence of Learning Facilities on Spreadsheet Learning Achievement of Grade X Students Majoring in Accounting and Finance Institutions of SMK Negeri 7 Yogyakarta Academic Year 2021/2022. This is evidenced by the results of the positive regression coefficient r_{x2y} of 0.805, t_{count} of

2.860 > t_{table} of 1.996 and a simultaneous determination coefficient of 0.726

3. There is a positive and significant influence of Digital Literacy on Spreadsheet Learning Achievement of Grade X Students Majoring in Accounting and Finance Institutions of SMK Negeri 7 Yogyakarta Academic Year 2021/2022. This is evidenced by the results of the positive regression coefficient r_{x3y} of 0.632, t_{count} of 2.765 > t_{table} of 1.996 and a simultaneous determination coefficient of 0.726.

From the discussion and conclusions that have been described, the following suggestions are given.

1. For students
 - a. Based on the research data on the Self-Efficacy variable, the item states that students feel hesitant to face Daily Assessments, Midterm Assessments and Semester End Assessments because they feel underprepared has the lowest score. Therefore, it is expected that students can manage their time more wisely and develop the necessary expertise, one way is by attending training. By increasing self-efficacy, learners will be more confident in their abilities to solve Spreadsheet questions

so that good Spreadsheet Learning Achievement can be achieved.

- b. Based on the research data on the Learning Facilities variable, the item stating that students use wi-fi for the learning process and the habit of students borrowing books from the library has the lowest score. Therefore, it is hoped that students will be more able to limit themselves in playing using wifi during lessons so that they can be more focused and take the time to visit the library to borrow or read books.
 - c. Based on the research data on the Digital Literacy variable, the item stating that students can search through various media has the lowest score. It is hoped that students can practice in using a laptop or computer so that they can be more familiar and accustomed to searching for information not only using smartphones. If students are accustomed to using a computer or laptop, it will facilitate Spreadsheet learning activities where the learning process uses computer equipment. That way, students can more easily understand the material presented and achieve maximum Learning Achievement.
2. For teachers
 - Based on the Self-Efficacy variable, the item that states that students ask the teacher when having difficulty in following the learning has a

low score. Therefore, it is hoped that the teacher can provide a special time allocation for students to ask questions about the material being discussed, so that students can easily ask questions related to material that they have not mastered.

3. For further researchers

The results of this study indicate that Self-Efficacy, Learning Facilities, and Digital Literacy simultaneously affect Spreadsheet Learning Achievement by 72.60%, which means that there is still 27.40% influence of other factors not examined in this study. Therefore, further research is expected to examine other factors that affect Spreadsheet Learning Achievement.

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