THE EFFECT OF ACADEMIC PROCRASTINATION ON THE ACCOUNTING LEARNING ACHIEVEMENT USING SELF-EFFICACY AS MODERATING VARIABLE AT SMK YPKK 1 SLEMAN

PENGARUH PROKRASTINASI AKADEMIK TERHADAP PRESTASI BELAJAR AKUNTANSI DENGAN SELF-EFFICACY SEBAGAI VARIABEL MODERASI DI SMK YPKK 1 SLEMAN

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Abstract

This research has two objectives. First, it is aimed to determine the effect of Academic Procrastination on the Accounting Learning Achievement in Accounting Study Program at grade X of SMK YPKK 1 Sleman academic year of 2014/2015. Second, it is amied to determine the effect of Academic Procrastination on the Accounting Learning Achievement through Self-efficacy as moderating variable in Accounting Study Program at grade X of SMK YPKK 1 Sleman academic year of 2014/2015

The population in this study was the students in Study Program at grade X of SMK YPKK 1 Sleman consists of 54 students. Data collection in this research were Questionnaire and Documentation. The questionnaires consisted of academic procrastination and self-efficacy instruments while the documentation was used to obtain Accounting Learning Achievement data.

Research results showed that: (1) There is a significant negative effect of Academic Procrastination on the Accounting Learning Achievement in Accounting Study Program at grade X of SMK YPKK 1 academic year of 2014/2015, with rx1y = 0.575; r2x1y = 0.331; t-count -5.068 > t-table and sig 0.000 < 0.05; (2) There is significant negative effect of Academic Procrastination on the Accounting Learning Achievement through Self-efficacy as moderating variable in Accounting Study Program at grade X of SMK YPKK 1 academic year of 2014/2015, with rx1y = 0.699; r2x1y = 0.489; t-count -2.030 > t-table and sig 0.048 < 0.050.

Keywords: Accounting Learning Achievement, Academic Procrastination, Self-efficacy

Abstrak

Penelitian ini mempunyai dua tujuan. Pertama, bertujuan untuk menentukan pengaruh Prokrastinasi Akademik terhadap Prestasi Belajar Siswa jurusan Akuntansi kelas X di SMK YPKK 1 Sleman tahun ajaran 2014/2015. Kedua, bertujuan untuk menentukan pengaruh Prokrastinasi Akademik terhadap Prestasi Belajar Akuntansi melalui Self-efficacy sebagai variabel moderasi pada siswa jurusan Akuntansi kelas X di SMK YPKK 1 Sleman tahun ajaran 2014/2015.

Populasi pada penelitian ini adalah siswa di jurusan Akuntansi kelas X di SMK YPKK 1 Sleman yang berjumlah 54 siswa. Pengumpulan data dalam penelitian ini adalah kuesioner dan dokumentasi. Kuesioner terdiri dari angket Prokrastinasi Akademik dan Angket Self-efficacy sedangkan dokumentasi digunakan untuk mendapatkan data Prestasi Belajar Akuntansi.

Hasil penelitian ini menunjukkan bahwa: (1) terdapat pengaruh negatif dan signifikan pada Prokrastinasi Akademik terhadap Prestasi Belajar Akuntansi siswa jurusan Akuntansi kelas X SMK YPKK 1 Sleman tahun ajaran 2014/2015, dengan rx1y = 0.575; r2x1y = 0.331; t-hitung -5.068 > t-tabel dan signifikansi 0.000 < 0.05; (2) terdapat pengaruh negatif dan signifikan pada Prokrastinasi Akademik terhadap Prestasi Belajar Akuntansi melalui Self-efficacy sebagai variabel moderasi siswa jurusan akuntansi kelas X di SMK YPKK 1 tahun ajaran 2014/2015, dengan rx1y = 0.699; r2x1y = 0.489; t-hitung -2.030 > t-tabel dan signifikansi 0.048 < 0.05.

Kata kunci: Prestasi Belajar Akuntansi, Prokrastinasi Akademik, *Self-efficacy*

INTRODUCTION

Education has an important role in the national development in indicating the quality, identity and national progress. Through education, people can develop their potential to become qualified individuals, as it is written in the Law No. 2/2003 Article 1, paragraph (1) of the National Education System, "Education is a conscious and deliberate effort to create an atmosphere of learning and the learning process so learners are actively developing his/her potential to have the spiritual strength of religious, self-control, personality, intelligence, noble character and skills that is by herself/himself, society, nation, and state". From the definition it can be concluded that education is directed to make people have good morals, personality, knowledge, and skill, in efforts to the national education.

Discipline, creative, and high work ethos are the indicators of qualified human resources (Ghufron, 2004). In the academic, the student can be considered as qualified human resources if they can show behavior that reflects the attitude of discipline, creative and high work ethos in school tasks. However, a phenomenon happens in the academic is that the students' behavior does not reflect discipline of which causes decrease students' quality. The student quality will be reflected in students' achievement. The indisciplinary of students in their schoolwork will ultimately affect student learning achievement.

Sumadi Suryabrata (2002: 297) defines that learning achievement is as a value of final formulation which can be given by teachers on student achievement progress during a specific period. Student learning achievement can be known by using a standard to determine the success of students in the participating in learning activities. The standards outlined in the criteria is called Minimal Completeness Criteria (MCC) or known as Kriteria Ketuntasan Minimal (KKM). MCC will determine the level of students' achievement. Higher scores lead to higher learning achievement.

In the learning process, the students meet various academic problems which can inhibit them in achieving minimum completeness criteria values, for examples are the timing of learning, choosing the method of learning to prepare for the exam, completing school tasks and etc. If a person, in this case is the vocational school's student, has difficulty to do something according to the deadline, often delay, prepare everything to much and fail to complete the task within its time limit, it can be said as procrastination (Ghufron, 2010). Procrastination or delay according to some results, is one of the issues in the society and the students in particular. About 25% to 75% of students reported that procrastination is one of the issues in the academic environment (Ferrari in Ghufron, 2003).

Based on the pre-survey conducted by researcher through interviews to financial

accounting teachers in Accounting program grade X at YPKK 1 Sleman, it is known that students often ignore their homework and also unable to collect the task timely. The observations conducted by the researcher to the students at Accounting study program Grade X of YPKK 1 Sleman showed there were 20% of students whose academic achievement were still low because they had MCC below 77.

Academic procrastination is a behavior of delaying work and completing academic assignments (Ghufron, 2010).

The influence of self-efficacy in a way of thinking would be able to direct motivation and actions to achieve a positive outcome. Beliefs of students to be able to do the task often affect the efforts to complete the task. Different effort will reflect on different learning achievement. Basically all of the efforts to achieve depend on ourselves. Therefore, improving self-efficacy is very important because it will help students choose activities that can motivate themselves to use their capabilities.

In this study, researcher is trying to use a variable that is suspected of having relevance and including into one of a person's mental condition, these variables are self-efficacy. Self-efficacy been selected as moderating variable that refers to one aspect of academic procrastination, namely perceived ability, which can be strengthen or weaken the influence of academic procrastination on learning achievement. Thus researcher conducted a research about procrastination entitles "The Effect of Academic Procrastination on The Accounting Learning Achievement using Self-Efficacy as Moderating Variable at SMK YPKK 1 Sleman."

A. Research Method
1. Research Type
This study is a causal comparative research. This study used quantitative research methods. The results of this research were quantitative data.

2. Research Location and Time
This research was conducted in class X SMK YPKK 1 Sleman located at Jalan Sayangan No. 5, Mejing, Ambarketawang, Gamping. It was conducted in March – June 2015.

3. Research Population
The subject of this research was 54 students of Class X AK at SMK YPKK 1 Sleman academic year of 2014/2015. Thus, this study was a populative research, which use the whole population as a respondent; in other words it was called census research..

4. Data, Instrument and technique analysis data
a) Data
This research used a closed questionnaire. This questionnaire consists of statements that provide information for researchers on the Academic Procrastination and Self-efficacy of the students grade X Accounting Study Program at SMK YPKK 1 Sleman academic year of 2014/2015. Academic Procrastination Lattice and Self-efficacy of each variable can be shown in table as below:

Table 1. The Instruments of Academic Procrastination and Self-efficacy

No	Variable	Number of Statement:
1	Academic Procrastination	1*, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12,13*,14*,15, 16*, 17*,18,19, 20*, 21, 22*, 23, 24, 25
2.	Self-Efficacy	1*, 2, 3*, 4, 5, 6, 7, 8, 9*, 10, 11, 12, 13, 14, 15, 16, 17*, 18,

		19, 20, 21, 22, 23*, 24, 25*, 26, 27, 28*, 29

*) Negative statement

Measurements used Likert scale questionnaire which has score from very positive to very negative. For analysis quantitative and avoid hesistant answers from respondents then it were modified by Likert scale.

Table 2. The Alternative Score of the Academic Procrastination and Self-Efficacy Instrument.

Positive statement	Score	Negative statement	Score
Strongly Agree	4	Strongly Agree	1
Agree	3	Agree	2
Disagree	2	Disagree	3
Strongly Disagree	1	Strongly Disagree	4

In this study, the documentation was used to gain the data about the number of students and the Accounting Learning Achievement of grade X Accounting Study Program SMK YPKK 1 students through daily tests and Midterm test results in the academic year of 2014/2015.

b) Data Analysis Technique
 1) Instrument Testing
Instrument testing, valid and reliable instrument is a necessary condition to obtain valid and reliable result of research. Therefore, trial of the instrument is needed to obatain a good instrument. The instrument testing was conducted in Accounting Study Program at Grade X of SMK YPKK 1 Sleman.

(a) Validity Test

The formula validity test is using Product Moment from Karl Pearson

$$r_{xy}= \frac{N\sum XY - (\sum X)(\sum Y)}{\sqrt{\{N\sum X^2 - (\sum X)^2\}\{N\sum Y^2 - (\sum Y)^2\}}}$$

Note:
rxy = coefficient product moment correlation
N = number of samples
$\sum X$ = total score of variable item
$\sum X^2$ = total score squared of variable X
$\sum Y$ = total score of variables
$\sum Y^2$ = total score squared of variable Y
$\sum XY$ = multiple of the X and Y

Table 3. The Summary of Validity Test

Variable	The number of item	The number of invalid	Invalid item	The number of valid
X1	25	1	15	24
X2	30	3	7, 8, 10	27
Total	55	4		51

The result of validity test showed that there were 24 valid items for Academic Procrastination instrument and 27 valid items for Self-efficacy instrument. The valid items was used to collect data.

(b) Reliability Test

The technique is formulated as follows:

$$r_{11} = \left[\frac{k}{(k-1)}\right]\left[1 - \frac{\sum \sigma b^2}{\sigma t^2}\right]$$

Note:
r_{11} = Reliability Instrument
K = The questions number
$\sum \sigma b^2$ = Total Variance item
σt^2 = Total Variance

Below is the score categories of correlation coefficient table.

Table 4.   Correlation Coefficient of Reliability level

Rated r	Interpretation
0,800 - 1,000	Very High
0,600 - 0,799	High
0,400 - 0,599	Enough
0,200 - 0,399	Low
0,000 - 0,199	Very Low

The conclusions of Academic Procrastination and Self-efficacy instrument are reliable. The results are included the following table:

Table 5. The Summary of Reliability Test

No	Variable	Coeff *alfa chronbach*	Category
1	Academic Procrasti Nation (X1)	0,927	Very High
2	Self-efficacy (X2)	0,749	High

2) Classical Assumption Test

(a) Linearity Test

Linearity test is used to know between independent variable and dependent variable whether it is linear or not**.**

Table 6. The summary of linearity test result

No	Variable	F count	F table	Description
1	X1 – Y	1,344	3.18	Linier
2	X2 – Y	3,008	3.18	Linier

This is applies for all the independent variables on the dependent variable. It can be concluded that they have linear relationship and thus the regresion analysis can be continued.

(b) Multicollinearity Test

Table 7. Summary of Multicollinierity Test Result

Variabel	X_1	X_2	Description
X_1	1	0,769	No
X_2	0,769	1	Multicollinierity

The table above show that the correlation between all independent variables is quite high at 0.769 or 76.9%. This value is smaller than 0,900. It can be concluded that there is no multicollinearity.

(c) Heteroscedasticity Test

Figure 1. Heteroscedasticity Test Result
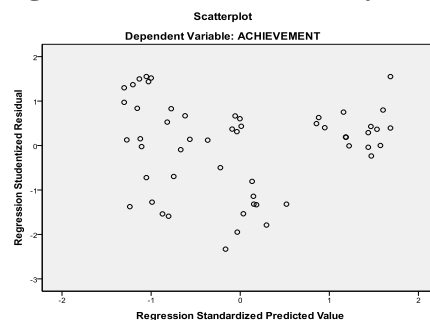
Based on pie chart above it can be seen that the distribution data is irregular and not form a specific pattern, as well as spread on top and under the number 0 on the Y axis. So it can be concluded that heteroscedasticity not occured.

Table 8. Glejser Test Result

Model	Sig
Academic Procrastination	0,764
Self-efficacy	0,069

From the output above it can be seen the value of the significance from two independent variables more than 0.05. It can be concluded that there was no heteroskedastisity on the regression model.

RESEARCH RESULT AND DISCUSSION

1. Accounting Learning Achievement

Based on the data collected it is known that the highest score obtained by the students was 89 and the lowest score was 55. Based on the data analyzed the mean value was 70.31; the median was 71; the mode was 78; and a deviation standard was 8.303.

Based on the tendency categories, can be concluded that Accounting Learning Achievement on competency standards of Accounting for Service Companies in Accounting Study Program at Grade X of SMK YPKK 1 Sleman Academic Year of 2014/2015 was mostly in the incomplete category having a number of 38 students (70.37%).

2. Academic Procrastination

Academic Procrastination variable is measured by questionnaire which is distributed to 54respondents. The questionnaire consists of 24 items. There are four alternative answers with the highest scores 4 and the lowest scores 1. Based on analysis, Academic Procrastination vshowed highest score is 71 and the lowest score is 46, while the mean value is 60.65; Median 61.50; the Mode 50 and deviation standard is 7.222.

According to the tendency categories, it shows that the 96.30% of 54 respondents is achieving Academic Procrastination categorized as High.

3. Self-efficacy

The questionnaire consisted of 27 items involved four alternative answers with the highest score 4 and the lowest score 1. Based on statistics testing, it was showed that the highest score was 81 and the lowest score was 52, while the mean value was 65.07; the median was 65; the mode was 55 and standard deviation is 9.609.

According to the tendency categories, it shows that the most of respondents (92,59 %) are achieving Self-efficacy categorized as Middle.

4. Hypothesis Testing

a) The effect Academic Procrastination on the Accounting Learning Achievement.

Table 9. The summary of Academic Procrastination t Test on Learning Achievement

Var	Count of r dan r^2		T count			Coef	Const	Desc
	r_{x1y}	r_{x1y}^2	T_{count}	t_{tabel}	Sig.			
X1 Y	0.575	0.331	-5.068	1.675	0.00	-0.66	110.29	Negative-Significant

Source: Processed Primary Data, 2015

1) Regression Line Equations

From -0.660 as the coefficient predictor and 110.290 as the constant number above, it can be arranged that the regression line of one predictor equation is Y = 110,290 - 0,660 X_1. It means the regression coefficient is negative for -0.660 which also implies that the Accounting Learning Achievement (Y) decrease to 0,660 when the Academic Procrastination (X1) increased to 1.

2) The Correlation Coefficient (r_{x1y}) dan Coefficient of Determination (r_{x1y}^2)

Simple regression analysis with one predictor show that the correlation coefficient (r_x1y) is 0.575 and the coefficient of determination (r_x1y^2) is 0.331. This means that the Academic Procrastination affecting 33.1% of Accounting Learning Achievement. This shows there are still 66.9% of other variables affecting the Accounting Learning Ahievement.

3) Test the significance of the t-test

According to the analysis of data findings, it is gained that the t-count value is -5.068, while the significant value is 0.000 < level of significant 0.05 or t-count -5.068 > t-table 1.675. It means that there is significant negative influence from the Academic Procrastination on the

Acounting Learning Achievement in grade X Accounting Study Program SMK YPKK 1 Sleman Academic Year 2014/2015.

Based to the result above, the first hypothesis which states that "The Academic Procrastination is negatively influential to the Accounting Learning Achievement at Grade X Accounting Study Program SMK YPKK 1 Sleman Academic Year of 2014/2015" is supported.

5. The effect of Academic Procratination on the Accounting Learning Achievement using Self-efficacy as moderating variable.

Table 10. The Summary of MRA

Variable	R	R Square	t count	t table	Sig	Coef (Beta)	F	Sig
Constants						-73,792		
Academic Procrastination (X1)			1,816		0,075	1,888		
Self-efficacy (X2)			2,508		0,015	2,306		
MODERATE (X1*X2)	0,699	0,489	-2,030	1.675	0,048	-0,031	15.952	0,000

Source: Processed Primary Data, 2015

Regression analysis showed that the value Adjust R Square is 0.489. It means that Academic Procrastination through Self-efficacy is able to explain 48,9 % of Accounting Learning Achievement in Accounting Study Program at Grade X of SMK YPKK 1 Sleman Academic Year of 2014/2015. There rest 51,1% is explained by other variables.

The regression findings show that the value of F count is 15.952 and the significance level value = 0.000 < Level of Significant = 0.05. It is implied that The Academic Procrastination through Self-efficacy is significant effect on Accounting Learning Achievement. F count = 15.925 > F table = 3.18 and the significance level value 0.000 (<0.05). It shows that hypothesis 2 is supported.

From the table above can be arranged the regression equation is Y = −73,792 + 1,888 X_1 + 2,306X_2 − 0,031X_1 X_2. The equation shows that the regression coefficient is negative for − 0,031 and the significance value is 0.048 (<0.05). It is implied that there is significant negative effect. It means that Self-efficacy is able to weaken the influence of the Academic Procrastination on the Accounting Learning Achievement.

According to the analysis of data findings, it is gained that the t-count value is -2,030, while the significant value is 0,048 < level of significant = 0.05 or t-count = -2,030 > t-table = 1.675. It is implied that there is a significant negative effect of Self-efficacy as moderating variable on the relationship of Academic Procrastination and Accounting Learning Achievement.

Based to the result above, The second hypothesis which states that "Self-efficacy is weaken the influence of the Academic Procrastination on the Accounting Learning Achievement in Accounting Study Program at Grade X of SMK YPKK 1 Sleman Academic Year of 2014/2015." is supported.

CONCLUSION AND SUGGESTION
1. Conclusion
Based on the discussion that has been described previously, it could be concluded as follows:
1. The analysis findings showed that coefficient correlation (r_x1y) is 0,575; coefficient determination(r_x1y^2) is 0,331; regression coefficients is -0,660 and the significance value is 0.000. While the value of t-count is -5.068 the significance value is 0.000 < level of significant is 0.05 or t-count is -5.068 > t-table is 1.675. It means that there is a negative and significant influence from the Academic Procrastination on the Accounting Learning Achievement in grade X Accounting study program SMK YPKK 1 Sleman academic year 2014/2015.

2. Based on the Moderating Regression Analysis findings showed that the value of coefficient is -0,031 and the significance value is 0.048 (<0.050). While the t-count value is -2,030, while the significant value is 0,048 < level of significant is 0.05 or t-count is -2,030 > t-table is 1.675. It means that there is a negative moderating effect of Self-efficacy on the relationship of Academic Procrastination and Accounting Learning Achievement in grade X Accounting study program SMK YPKK 1 Sleman academic year 2014/2015.

2. Suggestion

a) For Future Researcher

It is expected that the next research would conduct comprehensive researches since in this study it was only two factors delivered related to the effect of The Accounting Learning Achievement, while the other factors have not been further studied yet.

b) The School and Teachers

The school and the teacher should control the student's activities, enforce discipline and make conducive learning environment, such as teachers give rewards for students who submit assignment before the deadline and give punishment for students who submit assignment after the deadline.

c) Students' parents

Students' parents should give motivation to their children in many ways, such as controlling tasks by asking what should be done, accompany children in learning and asking what their have difficulties in completing assignment.

d) For The Students

Thus students are expected to be able to handle it by increasing the intensity of learning; fix mistakes; active asking to the teachers and friends when find the problems in learning; reducing the time to play and passion for achievement. In addition students should increase their confidence that in fact they were able to overcome the problem by continuing learn and diligently reading.

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