

THE EFFECT OF LEARNING EFFECTIVENESS, LEARNING INDEPENDENCE, LEARNING DISCIPLINE, AND LEARNING MOTIVATION ON UNDERSTANDING BASIC CONCEPTS OF COST ACCOUNTING AT UNIVERSITIES IN MEDAN WITH SELF EFFICACY AS MODERATION

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ABSTRACT

The purpose of this study was to prove whether there is an effect of the effectiveness of online learning, learning independence, learning discipline, and learning motivation on understanding the basic concepts of cost accounting at universities in Medan with self-efficacy as moderation that can strengthen understanding of the basic concepts of cost accounting. This study uses a type of quantitative research using the SPSS version 25.00 program. The sample of this study were students from 3 different universities in Medan, namely Prima Indonesia University, North Sumatra University, HKBP Nomensen University as many as 40 students who had taken cost accounting courses. Data collection method using a questionnaire.

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1. INTRODUCTION

Today's information technology is developing very rapidly, it can be used in every aspect of life. Among them is the education aspect, at the beginning of 2020 Indonesia experienced what is called the transmission of the Covid-19 virus. The significant impact of the Covid-19 outbreak on the number of professions (Solviana, 2020). One of the fields in Indonesia that has been touched by Covid-19 is the education sector (M Ardi Sulata & Abdul Aziz Hakim, 2020). Due to the presence of the virus, the ministry has banned universities for face-to-face lectures, according to the government's department of education and culture (Sadikin et al, 2020). Online or networked learning is carried out using various applications (Suhada et al, 2020). Various applications that can be utilized in online learning are e-learning provided by the university, Spada and Zoom Meetings. In the implementation of online learning there are obstacles in accessing the internet that prevent effective learning. But there are benefits to studying online, including its adaptability and ease of use by students. The phenomenon from previous research explains that as a result of carrying out online education there must be differences in carrying out lecture activities, students experience difficulty in lectures because they are not face-to-face so that with online limitations, initially it was carried out through face-to-face meetings, and was directly supervised by lecturers, now it is carried out online and then students find it difficult to understand a material, especially in cost accounting courses. In helping students so that there is an increase in understanding the basic concepts of student cost accounting requires the role of the lecturer in explaining the material. Because the cost accounting course does not only contain theory, it is mandatory to include practice questions that students can work on at home. the concept is a relatively perfect and significant idea, according to (Wooruf in Le Ode Syamri, 2015) and without a strong understanding, students will definitely be stuck with the material. The process of gaining in-depth knowledge of information then involves understanding the concept. Cost accounting is the process of documenting, categorizing, producing and reporting all costs and transactions from the point of production to the point of distribution or sale of goods or services. Because the cost accounting course does not only contain theory, it is mandatory to include practice questions that students can work on at home. the concept is a relatively perfect and significant idea, according to (Wooruf in Le Ode Syamri, 2015) and without a strong understanding, students will definitely be stuck with the material. The process of gaining in-depth knowledge of information then involves understanding the concept. Cost accounting is the process of documenting, categorizing, producing and reporting all costs and transactions from the point of production to the point of distribution or sale of goods or services. Because the cost accounting course

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The achievement of learning objectives is the achievement of learning effectiveness. In line with research (zaini & dewi, 2017) states that learning media are actually used to facilitate student learning. With the help of teaching materials, students can function properly. However, research (Rohmawati, 2015) explains that for learning to be effective and efficient, lecturers and students need to work together towards one goal.

Learning independence is the capacity of students to engage in educational activities under their own motivation without outside pressure (Bungsu et al., 2019). If students carry out the learning process it can be actively managed, evaluated, and planned to produce independent learning (Ranti et.al., 2017). Prayitno in, Satri 2013: 2 says that students must be independent in order to be able to participate in independent learning to understand learning material.

Discipline in learning is compliance with rules among students to influence behavior (Darmadi, 2017). Learning discipline includes self-confidence and self-control so that one can really learn (Rahmadi et al., 2017). Someone who has high learning motivation will like and feel comfortable studying all the lecturer's material (Berlianawati, 2021). The desire to succeed, the urge to actively participate in learning, and having dreams and aspirations for the future are signs of learning motivation (Afianty benu, 2021).

Self efficacy is thought to support the success of learning. Someone is said to have poor efficacy if they believe their skills and abilities are weak (Rahmawati, 2017). Student self-efficacy is considered high, characterized by the mindset of working diligently to fulfill strong desires and produce good performance (Nughraeni, 2018).

2. METHOD

This study uses a quantitative methodology. Data that is present or expressed as numbers and collected from the field is known as quantitative research methods. In this study, we used questionnaires to collect data and we used quantitative/statistical methods to analyze data that has been determined to achieve the goal of testing the hypothesis.

We will use accounting students in the economics faculty of study program in this study, who come from 3 different universities in Medan and have taken cost accounting courses. The research sample used stratified random sampling, a method often used in stratified populations to select the sample. The sampling criteria were 40 samples from 3 different universities who were in semester 7. However, the 3 universities had differences at the semester level when taking cost accounting courses. The following are the sampling criteria we used.

Table 1. Population and sample

Name of origin of the university	Semester on moment through the eyes cost accounting courses	Amount Student made sample
Prima Indonesia University Medan	3rd semester	20 Students
University of Northern Sumatra	Semesters 2 and 3	10 Students
HKBP University Nomensen Medan	3rd semester	10 Students
total sample		40 students

The reason researchers used 40 samples in this study was to save time in research, did not have much time in collecting data because only 40 samples were examined, therefore this research took a

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relatively short time, the distribution of values would be closer to the normal distribution if the number of samples minimum of 30 samples.

Primary data is data that will be used in this study which functions to make research data. Using a set (questionnaire) that will be given and asked to be filled out by respondents.

The operational definition of a variable explains how the variable is measured so that the researcher can determine whether the measurement is accurate or not. The following are the variables:

Table 2. Operational Definition

Variable	definition	Measurement
Effectiveness Learning(X1)	One indicator of the quality of education that is often used For measure achievement objective, or Accuracy management situation. According to miarso (Rohmawati, 2015:16).	Likert scale
Independent Learning (X2)	Activities that teach students not to overly rely on others, rely more on oneself, and take responsibility for their own problems (Ranti, Budiarti, and Trisna, 2017: 81).	Likert scale
Study Discipline(X3)	The process of individuals in making efforts to improve their behavior based on their own observations and interactions with the environment as a whole. Slameto (2013:2).	Likert scale
Motivation to learn(X4)	In addition to acting as a driving factor to improve performance, learning motivation also involves efforts to meet learning objectives (Puspitasari, 2013).	Likert scale
Concept Understanding Fundamentals of Cost Accounting (Y)	Process recording, analysis, And reporting company, both variable costs and fixed costs, which related to production activities. Manala (2021).	Likert scale
Self Efficacy(Z)	Self efficacy is a way to measure one's confidence in facing new circumstances (Hartzel, 2013).	Likert scale

The variables used in this study consisted of independent variables (X), dependent variables (Y) and moderating variables (Z), namely Variable X (independent variable): the study had 4 variables namely Learning Effectiveness, Learning Independence, Learning Discipline, and Learning Motivation . Variable Y (the dependent variable) is the understanding of the basic concept of Cost Accounting Variable Z (Moderation variable), namely Self Efficacy which is used to strengthen and weaken variable Y.

Path analysis is the analysis of the data used in this study, which is very useful in ensuring that the requirements for the normality test and linearity test are met. Then assess the validity and reliability of the research instrument. This has the aim of testing the validity and reliability of each part of the research instrument. This study used the SPSS version 25.0 application to analyze the data. Normality Test Aims in determining the residual value in the regression model whether it follows a normal distribution or not. If the sig value $> \alpha$ (significance threshold = 0.05), it is considered normal. Linearity Test The linearity test has a function in assessing whether or not there is a linear relationship between the two variables.

The validity test was carried out to determine the validity value of the questionnaire used as a tool to collect research data from respondents. As determined by conducting a pearson validity test. significance value indicates validity test (Sig) significance value < 0.05 = valid and significance value > 0.05 = invalid. Reliability Test, When several measurements are carried out on the same group, approximately the same findings are produced, which is called the reliability test as a reliable measurement result. This study uses a reliability test based on Cronbach's alpha formula. Where the instrument in this study is in the form of a questionnaire that has a score between 1 – 5. The coefficient of Cronbach alpha (α) ≥ 0.60 according to Wiratma Sujarweni (2014), indicates that the instrument can be controlled.

1. If the value of R^2 is close to 0, the capacity of the independent variables to explain variations in the dependent variable is relatively limited.
2. If the results are almost the same as 1, then almost all of the independent variables meet the criteria

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for predicting the dependent variable (Ghozali, 2013)

Hypothesis Testing In the regression analysis stage, hypothesis testing was carried out three times to answer the research objectives based on the problem formula: Path Analysis (Path). In this study using path analysis. Path analysis has a part, one of which is multiple linear regression analysis. Two regression analyzes were run. The purpose of the initial regression analysis is to measure how close the relationship between the independent variable and the moderating variable is. And determine the strength of the relationship between the independent variable and the dependent variable using the second regression analysis. The t test is used to determine whether there is a significant relationship between the independent and dependent variables. If the independent variable has a partial effect, the significance level is 0.05 or 5%. F test, At a significance level of 0.05 (5%),

3. RESULTS AND DISCUSSION

Semester data collection for students who have taken cost accounting courses are as follows:

Table 3. Frequency Distribution of Respondents' Semester Levels

University Name	Semester Level	Number of Respondents	Percentage
Prime University Indonesia	3rd semester	20 respondents	50
HKBP University Nomensen	3rd semester	10 respondents	25
University North Sumatra	Semesters 2 and 3	10 respondents	25
	Amount	40 Respondents	100

The results of the data obtained through a questionnaire that has taken the course show that UNPRI and UHN are in semester 3 and USU is in semester 2 and 3 when the course takes place. With each number of students as much. UNPRI students were 20 respondents (50%), UHN were 10 respondents (25%), and USU as many as 10 respondents (25%).

Classical Assumption Test Results

This study uses path analysis that can be used in the process of data analysis. Data must pass the normality and linearity tests detailed below for path analysis to be used.

1. Normality test

The normality test has the objective of knowing whether the residual values in the regression model have a normal distribution or not. The residual value is significant $> \alpha$ (significance threshold = 0.05) which fulfills the assumption of normality. The Kolmogorov Smirnov (KZ) normality test results in the following conclusions:

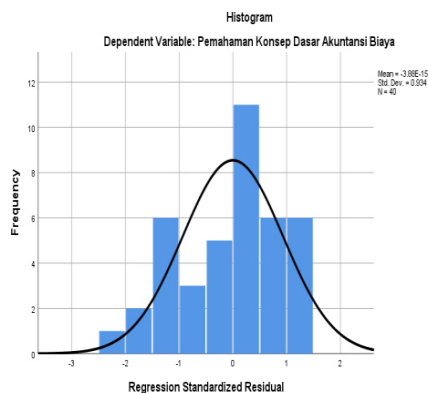


Figure 1. Histogram Graph

From the graph above it creates a mountainous curve, which can be concluded that the variable pattern has a normal distribution.

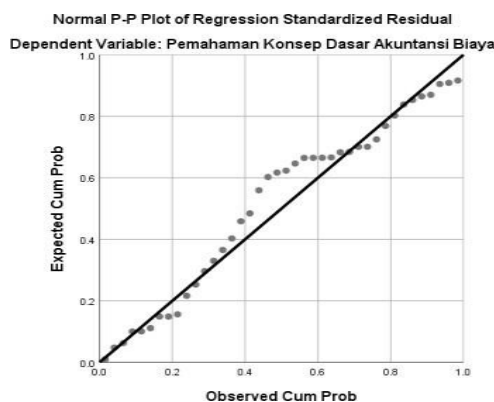


Figure 2. Normal Probability Plots

The results of the normality test use the P-Plot graph which produces a diagonal line which can be concluded that the pattern is normally distributed

Table 4 Normality Test Results

No	Variables used	KZ sig value	Information
1.	Effectiveness Learning	0.245	Distributing Normal
2.	Independent Learning	0.066	
3.	Study Discipline	0.334	
4.	Motivation to learn	0.266	
5.	Understanding of the Basic Concepts of Cost Accounting	0.192	
6.	Self Efficacy	0.257	

The six variables have a significant value (KZ) greater than 0.05 can be seen in table 4

2. Linearity Test

The linearity test has the objective of ascertaining whether it has a linear relationship between the four variables. The findings of the linearity test can be summarized as follows:

Table 5 Linearity Test

Correlational	Deviation from Linearity	Information
X1 - Y	0.181	linear
X2 - Y	0.788	linear
X3 - Y	0.316	linear
X4 - Y	0.529	linear
Z - Y	0.303	linear

Based on table 5 it is known that each correlation has a deviation from linearity value > 0.05. shows that the relationship is linear.

Hypothesis test

Regression analysis was carried out in three stages with the following descriptions to test the hypothesis in order to answer the research objectives based on the problem formulation:

Pathway 1 regression

The findings of path 1 regression analysis on the data processed and examined by researchers are shown in the table below:

Table 6. Line 1 Regression Test Results
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	15.303	7.432		2.059	.047
	Efektivitas Pembelajaran	.129	.713	.114	.180	.858
	Kemandirian Belajar	.248	.230	.213	1.078	.288
	Disiplin Belajar	.271	.323	.185	.838	.408
	Motivasi Belajar	-.327	.871	-.252	-.376	.709

a. Dependent Variable: Self Efficacy

Substructural Equation 1

Table 6 shows constant value = 15.303, learning effectiveness regression coefficient = 0.713 is symbolized as P1, learning independence regression coefficient = 0.230 is symbolized as P2, learning discipline regression coefficient = 0.323 is symbolized as P3, and learning motivation regression coefficient = 0.871 is symbolized as P4, so that the substructural equation is obtained: understanding of the basic concepts of cost accounting = 15.303 + 0.713 learning effectiveness + 0.230 learning independence + 0.323 learning discipline + 0.871 learning motivation + e1.

Pathway 1 Hypothesis Test

The t test and F test are used to test the substructural hypothesis 1 which functions in answering the research objectives and hypotheses.

t test

The substructural t-test has the objective of analyzing the influence of learning effectiveness (X1), independent learning (X2), learning discipline (X3), and learning motivation (X4) partially on self-efficacy (Z). In table 5 it is known that the learning effectiveness variable has a t-count value = 0.180, the learning independence variable has a t-count value = 1.078, the learning discipline variable gets a t-count value = 0.838, the learning motivation variable has a t-count value = 0.376. with a significance threshold ($\alpha = 5\%$ (0.05)) with "df = n - k = 40 - 5 = 35" then, it is known that t-table = 1.690. It is known that the variables X1, X2, X3, X4 show the results of t-count < t-table concluding that H0 is accepted and Ha is rejected, meaning learning effectiveness, learning independence, learning discipline,

F test

The F test has a goal, to analyze the effect of learning effectiveness (X1), independent learning (X2), learning discipline (X3), and learning motivation (X4) simultaneously on self-efficacy (Z). here is the table.

Table 7. F test
ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	22.381	4	5.595	1.232	.315 ^b
	Residual	158.994	35	4.543		
	Total	181.375	39			

In the table it can be seen that the F-count value = 1.232 has a significance threshold ($\alpha = 5\%$) known "df = n - k = 40 - 5 = 35" so that we get F-table = 2.49 that the results obtained are F -count < F-table, H0 is accepted and Ha is rejected means learning effectiveness, learning independence, learning discipline, learning motivation do not simultaneously influence self-efficacy.

a. Coefficient of Determination of Path 1

It has the aim to analyze the influence of learning effectiveness (X1), independent learning (X2), learning discipline (X3), and learning motivation (X4) simultaneously on self-efficacy (Z). Here are the results:

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Table 8. Results on the Coefficient of Determination of Path 1
Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.351 ^a	.123	.023	2.131

a. Predictors: (Constant), Motivasi Belajar, Kemandirian Belajar, Disiplin Belajar, Efektivitas Pembelajaran

In table 8 "value of R = 0.351" therefore the coefficient of determination or abbreviated as "KD". then the KD value = $r^2 * 100\% = 0.351 * 100\% = 35.1\%$ which means that self-efficacy cannot be explained by learning effectiveness, independent learning, learning discipline, and learning motivation of 35.1% and the remaining 64.9% which will be clarified by other factors that are not in this model.

b. Pathway 2 Regression Analysis

Aims to analyze the effect of learning effectiveness, learning independence, learning discipline, and learning motivation on understanding the basic concepts of cost accounting. KD values range between 0 and 1. A low R2 value can indicate a very limited ability of the independent factors to explain the dependent variable. If the value is close to 1, then almost all of the independent variables meet the criteria for predicting the variation of the dependent variable. Here are the results:

Table 9. Regression Test 2
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	13.106	5.111		2.564	.015
	Efektivitas Pembelajaran	-.966	.463	-1.133	-2.085	.045
	Kemandirian Belajar	.350	.152	.397	2.307	.027
	Disiplin Belajar	.033	.212	.030	.155	.878
	Motivasi Belajar	.900	.567	.917	1.589	.121
	Self Efficacy	.068	.110	.090	.621	.539

a. Dependent Variable: Pemahaman Konsep Dasar Akuntansi Biaya

Sub Structural Equation 2

Constant value = 13.106, learning effectiveness regression coefficient = 1.133 (P2), learning independence regression coefficient = 0.397 (P3), learning discipline regression coefficient = 0.030 (P4), learning motivation regression coefficient = 0.917 (P5), and self efficacy = 0.090 . So the sub structural equation is:

Understanding of the basic concepts of cost accounting = $13.106 + 1.133 + 0.397 + 0.030 + 0.917 + 0.090 + e_2$.

Pathway 2 Hypothesis Test

t test

It has the objective to analyze the influence of learning effectiveness, independent learning, learning discipline, and learning motivation partially and simultaneously on understanding the basic concepts of cost accounting. Based on table 3.8 it is known that learning effectiveness has a t-count value = 2.085, learning independence has a t-count value = 2.307, learning discipline has a t-count value = 0.155, learning motivation has a t-count value = 1.589, and self-efficacy has a t-count value count = 0.621 has (level $\alpha = 5\%$ (0.05)) with "df = n - k = 40 - 5 = 35" it can be seen that t-table = 1.690 and the results obtained that the effectiveness of learning and independent learning have value t-count > t-table, then Ha is accepted and H0 is rejected, meaning that the effectiveness of learning and independent learning partially affect the understanding of the basic concepts of cost accounting. Learning discipline, learning motivation, and self-efficacy have a t-count < t-table, then H0 is accepted and Ha is rejected means learning discipline, learning motivation, and self-efficacy partially have no effect on understanding the basic concepts of cost accounting.

F test

To analyze the influence of learning effectiveness, independent learning, learning discipline, and learning motivation on understanding the basic concepts of cost accounting. *The Effect Of Learning Effectiveness, Learning Independence, Learning Discipline, And Learning Motivation On Understanding Basic Concepts Of Cost Accounting At Universities In Medan With Self Efficacy As Moderation - Nadya Sanchristallove Lubis, et.al*

learning motivation simultaneously on understanding the basic concepts of cost accounting. Here is the table:

Table 10. F test

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	38.815	5	7.763	4.051	.005 ^b
	Residual	65.160	34	1.916		
	Total	103.975	39			

a. Dependent Variable: Pemahaman Konsep Dasar Akuntansi Biaya

b. Predictors: (Constant), Self Efficacy, Motivasi Belajar, Kemandirian Belajar, Disiplin Belajar, Efektivitas Pembelajaran

Fcount = 4.051 then the level $\alpha = 5\%$, $df_1 = k - 1 = 6 - 1 = 5$, $df_2 = n - k = 40 - 6 = 34$. The value of F-count = 4.051 and F-table = 2.49 then shows the results of F-count > F-table, H_a is accepted and H_0 is rejected, meaning that learning effectiveness, learning independence, learning discipline, learning motivation and self-efficacy simultaneously influence the understanding of the basic concepts of cost accounting.

Coefficient of Determination of Path 2

The amount of influence by looking at the results of the value Adjusted R-Square. Can be seen in the following table:

Table 11. Results of the Coefficient of Determination of Path 2

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.611 ^a	.373	.281	1.384

a. Predictors: (Constant), Self Efficacy, Motivasi Belajar, Kemandirian Belajar, Disiplin Belajar, Efektivitas Pembelajaran

Adjusted R-Square value = 0.281 so $KD = 0.281 \times 100\% = 28.1\%$, it can be concluded that understanding the basic concepts of cost accounting cannot be explained by learning effectiveness, independent learning, learning discipline, and learning motivation of 28.1% and the remaining 71.9% which will be explained by other factors that are not in this model.

Path Analysis

Path analysis was used to validate this research. Multiple linear regression analysis is expanded in this study. Determine the strength of the relationship between the independent variable and the moderating variable using the first regression analysis. The purpose of the second regression analysis is to assess the degree of dependence between the independent and dependent variables.

Interpretation of Path Analysis

In table 3.5 the results of standardized beta coefficients. learning effectiveness variable = 0.114 (P1), Learning Independence = 0.213 (P2), Learning Discipline = 0.185 (P3), Learning Motivation = -0.252 (P4). Based on table 3.8 the results of standardized beta coefficients. variable Learning Effectiveness = -1.133 (P5), Independent Learning = 0.397 (P6), Learning Discipline 0.030 (P7), Learning Motivation = 0.917 (P8), Self Efficacy = 0.90 (P9). The results of the first path analysis data processing can be formulated as the following figure:

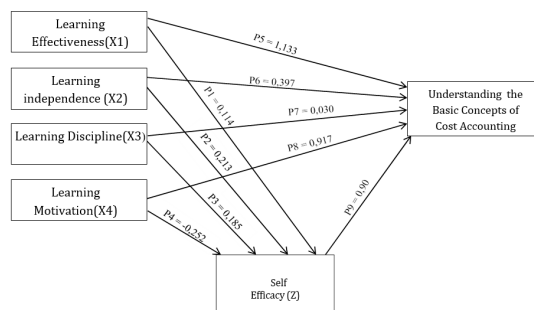


Figure 3. Path Analysis Diagram

Discussion

Effect of learning effectiveness, independent learning, learning discipline, and learning motivation in online learning on self-efficacy.

On the results of statistical tests through multiple linear regression testing the effectiveness of learning with self-efficacy obtained t-count value 0.180 significant 0.858, t-table 1.690 significant 0.05 so, it can be concluded that the value of t-count $0.180 < t\text{-table } 1.690$, and significant $0.858 > 0.05$, it can be concluded that the effectiveness of learning is not able to partially moderate self-efficacy.

The effectiveness of learning can affect learning outcomes that have taken cost accounting courses. In line with the opinion that self-efficacy in online learning has no effect on learning outcomes according to (Fadilah and Rafsanjani, 2021). Because the effectiveness of students during online learning is very small which results in students not having confidence in themselves in undergoing lectures during online learning.

On the results of statistical tests through multiple linear regression test of learning independence with self-efficacy obtained t-count value 1.078 significant 0.288, t-table 1.690 significant 0.05 so it can be concluded t-count value $1.078 < t\text{-table } 1.690$, and significant $0.288 > 0.05$, it can be concluded that independent learning is not able to partially moderate self-efficacy.

This shows that self-efficacy has a small impact on independent learning, which is consistent with Layla and Usman's research (2018). Due to the lack of confidence in completing the task of attending lectures during online learning, students' sense of freedom in learning decreases because they do not have a sense of independence within themselves.

In the statistical test results through multiple linear regression learning discipline with self-efficacy obtained t-count value 0.838 significant 0.408 t-table 1.690 significant 0.05 then, it can be concluded t-count value $0.838 < t\text{-table } 1.690$, and significant $0.408 > 0.05$, means that learning discipline is not able to partially moderate self-efficacy.

In line with Kusrieni's research, (2014) said that students with a high level of self-efficacy would be reluctant to cheat or show low cheating behavior. Furthermore, according to Erawati, (2015) if a person's self-efficacy is low, then the higher the cheating behavior. So, the level of self-efficacy possessed by students has no influence on learning discipline. Statistical test results through multiple linear regression of learning motivation with self-efficacy obtained t-count value -0.376 significant 0.709 t-table 1.690 significant 0.05, it can be concluded that t-count value $0.376 < t\text{-table } 1.690$, and significant $0.709 > 0.05$, means that learning motivation is not able to partially moderate self-efficacy. In line with Sni & Hero (2020) learning motivation and learning outcomes are not optimal. Due to the lack of self-confidence that exists in students causing decreased motivation, and in line with Hakim & Mulyapradana (2020) student satisfaction and motivation

learning has no effect on student satisfaction. So student self-efficacy is low because online learning does not have direct supervision.

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On the results of statistical tests through multiple linear regression testing the effectiveness of learning on understanding the basic concepts of cost accounting, the value of t-count - 2.085 is significant 0.045, t-table is 1.690 with a significance of 0.05, so it can be concluded that the value of t-count is $2.085 >$

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t-table 1.690, and significant $0.045 < 0.05$, meaning that the effectiveness of learning has a partial influence on understanding the basic concepts of cost accounting. Success that raises learning objectives can be used to determine the effectiveness of learning that makes learning outcomes maximum. Effective learning can be seen from the willingness to learn from each other. This research is in line with Susanti (2016) that there is an effective learning relationship that can improve learning outcomes, according to Tuhardjo et al (2016),

On the results of statistical tests through multiple linear regression testing independence of learning towards understanding the basic concepts of cost accounting, the value of t-count is 2.307, it is significant 0.027, t-table is 1.690, it is significant 0.05, so it can be concluded that the t-count value is $2.307 > t\text{-table } 1.690$, and it is significant $0.027 < 0.05$, meaning that independent learning has a partial effect on understanding the basic concepts of cost accounting. Learning independence can be said to be doing something yourself. When having independent learning students tend to be good in their own supervision. According to research by Sobri & Moerdiyanto (2014) one of the characteristics that influences learning outcomes as well as possible is freedom of learning. In the research by Sari & Zamroni (2019) and Pratiwi et al (2018),

On the results of statistical tests through multiple linear regression test of learning discipline towards understanding the basic concepts of cost accounting, the t-count value is 0.155 with a significance of 0.878, t-table 1.690 with a significance of 0.05, it can be concluded that the t-count value is $0.155 < t\text{-table } 1.690$, and a significance of $0.878 > 0.05$, meaning that learning discipline does not have a partial effect on understanding the basic concepts of cost accounting.

Online learning requires students to have a high level of discipline. Because online learning students do not have direct supervision from lecturers. But many students lack discipline in online learning which makes their learning achievement decrease. In line with the research of Zimmerman and Kitsantas (2014) argued that self-discipline has no effect on academic achievement.

On the results of statistical tests through multiple linear regression testing motivation to learn to understand the basic concepts of cost accounting, the t-count value is 1.589 with a significance of 0.121, t-table 1.690 with a significance of 0.05, it can be concluded that the t-count value is $1.589 < t\text{-table } 1.690$, and significant $0.121 > 0.05$, it can be concluded that learning motivation does not have a partial effect on understanding the basic concepts of cost accounting.

Online learning requires a high level of motivation that can create a sense of enthusiasm in him that generates interest in learning. But the results of this study contradict that motivation to learn has no influence on understanding in students. In line with the research of Ranesius et al., 2014 which said that there is no influence between students' learning interest on learning motivation.

On the results of statistical tests through multiple linear regression tests of self-efficacy on understanding the basic concepts of cost accounting, the t-count value is 0.621, it is significant 0.539, t-table is 1.690, it is significant 0.05, it can be concluded that the t-count value is $0.621 < t\text{-table } 1.690$, and it is significant $0.539 > 0.05$, it can be concluded that self-efficacy does not have a partial effect on understanding the basic concepts of cost accounting.

Self-efficacy means the level of confidence that students have. This is in line with Puspitaningsih's research (2014) which suggests that self-efficacy has no effect on student motivation. Online learning makes student motivation decrease due to lack of supervision by lecturers which causes students not to be serious in understanding cost accounting learning.

4. CONCLUSION

The results obtained in the research and discussion have been examined by researchers, therefore the researchers agree to make the following conclusions. The effectiveness of online learning has a significant and significant effect on understanding the basic concepts of cost accounting. Learning independence has a significant and significant effect on understanding the basic concepts of cost accounting. Study discipline has no effect on understanding the basic concepts of cost accounting. Learning motivation has no effect on understanding the basic concepts of cost accounting. Self-efficacy is not strong as a moderation towards understanding the basic concepts of cost accounting. Self-efficacy is not strong enough to moderate the effectiveness of learning towards understanding the basic concepts of cost accounting. Self-efficacy is not strong enough to moderate independent learning towards understanding the basic concepts of cost accounting. Self-efficacy is not strong enough to moderate learning discipline towards understanding the basic concepts of cost accounting. Self-efficacy is not strong enough to moderate learning motivation towards understanding the basic concepts of cost

accounting. the influence of learning effectiveness, independent learning, learning discipline, learning motivation on understanding the basic concepts of cost accounting is not moderated by the variable self-efficacy in this study. To future researchers It is recommended to further researchers who are interested in studying similar problems, it is advisable to research on different subjects on variables that affect understanding of the basic concepts of cost accounting, and use a larger sample size. Re-testing with previous research and with future research is important to support and strengthen research findings.

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