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The Relationship Between Learning Dicipline And Learning Outcomes In Accounting Among Grade 10 Students At Global Surya Mandiri Vocational High School, Bekasi

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ABSTRACT

Learning outcomes are key indicators of educational effectiveness and are influenced by various factors, including learning discipline. Students who consistently follow learning rules, manage their study time effectively, and complete academic responsibilities tend to achieve better academic performance. However, empirical evidence regarding this relationship in Indonesian vocational high schools remains limited. This study investigated the relationship between learning discipline and Accounting learning outcomes among Grade 10 students at Global Surya Mandiri Vocational High School, Bekasi, Indonesia. A quantitative correlational design was employed involving all 39 students through saturated sampling. Learning discipline was measured using a five-point Likert scale questionnaire, while learning outcomes were obtained from first-semester Accounting report card scores. Data were analyzed using Pearson's Product Moment correlation, the coefficient of determination, and the t-test.The results revealed a significant positive correlation between learning discipline and learning outcomes ($r = 0.464$, $p < 0.05$), indicating a moderate relationship. Learning discipline accounted for 21.50% of the variance in students' learning outcomes, while the remaining 78.50% was explained by other factors. The hypothesis test further confirmed this relationship ($t = 3.186 > 2.026$).The findings indicate that improving students' learning discipline can contribute to better academic achievement in Accounting. This study provides empirical evidence supporting learning discipline as an important internal factor influencing vocational students' academic performance and offers practical implications for strengthening discipline-based learning strategies.

INTRODUCTION

Education plays a fundamental role in improving the quality of human resources by equipping individuals with the knowledge, skills, and competencies required to respond to increasingly dynamic social and economic challenges. Within vocational education, the learning process is specifically designed to prepare students for professional careers by integrating theoretical understanding with practical competencies relevant to industry needs. Consequently, the effectiveness of vocational education is commonly evaluated through students' learning outcomes, which reflect the extent to which the expected competencies have been successfully achieved.

Learning outcomes represent measurable changes in students' cognitive, affective, and psychomotor domains following participation in instructional activities. They serve as essential indicators for assessing the effectiveness of teaching strategies, curriculum implementation, and students' academic achievement. In Accounting education, learning outcomes encompass not only students' conceptual understanding of accounting principles but also their ability to analyze financial transactions, prepare financial statements, and apply accounting knowledge to solve practical business problems. Therefore, improving learning outcomes has become one of the primary objectives of vocational education institutions.

Educational achievement is influenced by numerous internal and external factors. Internal factors generally include learning motivation, learning discipline, self regulated learning, self efficacy, intellectual ability, and learning independence, whereas external factors involve instructional quality, parental support, learning facilities, peer interaction, and the overall school environment. Among these determinants, learning discipline has consistently been recognized as one of the most influential internal factors because it directly shapes students' learning behaviors and academic responsibility.

Learning discipline refers to students' willingness and commitment to comply with academic regulations, manage learning time effectively, complete assignments responsibly, and consistently participate in learning activities. Students who demonstrate strong learning discipline are generally more capable of organizing their study schedules, maintaining concentration during classroom instruction, and completing academic tasks according to established deadlines. Such behaviors contribute to the development of productive learning habits, ultimately supporting higher academic achievement.

From the perspective of educational psychology, disciplined learning behavior reflects students' ability to regulate their own learning process. Self regulation enables learners to establish academic goals, monitor learning progress, evaluate performance, and modify learning strategies whenever necessary. Consequently, learning discipline is not merely associated with compliance with school regulations but also represents an individual's capacity to manage learning activities independently and consistently throughout the educational process.

The importance of learning discipline becomes increasingly evident in Accounting education because accounting concepts are organized systematically and sequentially. Students are expected to master fundamental concepts before progressing to more advanced topics, including financial reporting, adjusting entries, cost accounting, and financial statement analysis. Inadequate learning discipline may hinder students' understanding of prerequisite concepts, resulting in cumulative learning difficulties that negatively affect subsequent academic performance. Therefore, cultivating disciplined learning behaviors is essential for improving students' achievement in Accounting courses.

Previous empirical studies have consistently reported positive associations between learning discipline and academic achievement. Firdausa and Jaryanto (2025) demonstrated that learning discipline significantly influenced students' academic achievement in Financial Accounting among vocational high school students. Their findings further indicated that learning discipline, together with family support, explained approximately 61% of the variation in students' academic performance. These results suggest that disciplined learning behaviors substantially contribute to educational success.

Similarly, Fauziah, Nuraisyiah, and Azis (2026) reported that learning discipline positively affected Accounting learning outcomes among vocational high school students. Their study also revealed that educational interaction and learning discipline jointly contributed 66.5% of the variance in students' academic performance, highlighting the importance of both instructional quality and students' behavioral characteristics in determining learning success.

Other studies have emphasized the role of self directed learning in improving students' achievement. Sari and Zamroni (2019) found that independent learning significantly enhanced Accounting learning outcomes, suggesting that students who possess greater autonomy in managing their learning activities tend to achieve higher academic performance. Likewise, Shobriyyah and Listiadi (2022) concluded that Accounting Computer learning outcomes were simultaneously influenced by introductory accounting knowledge, online learning implementation, and learning motivation, indicating that students' academic achievement is the product of multiple interacting internal and external factors.

Although previous studies have consistently demonstrated that learning discipline contributes positively to students' academic achievement, several limitations remain evident in the existing literature. First, most previous research employed multiple regression models that simultaneously examined learning discipline alongside other independent variables such as family support, learning motivation, educational interaction, and online learning. Consequently, the specific relationship between learning discipline and learning outcomes has received relatively limited attention. Second, previous studies primarily investigated vocational schools with different institutional characteristics, educational environments, and student populations, limiting the generalizability of their findings across different educational contexts.

Furthermore, empirical evidence regarding the relationship between learning discipline and Accounting learning outcomes in Indonesian vocational high schools remains relatively scarce, particularly within private vocational institutions. Differences in institutional culture, learning environment, instructional practices, and students' socioeconomic backgrounds may produce varying research findings. Therefore, further investigation within different educational settings is necessary to provide more comprehensive empirical evidence regarding this relationship.

The present study addresses this research gap by specifically examining the relationship between learning discipline and Accounting learning outcomes among Grade 10 students at Global Surya Mandiri Vocational High School, Bekasi, using a quantitative correlational research design. Unlike previous studies that focused primarily on predictive models involving multiple independent variables, this study concentrates exclusively on the correlation between learning discipline and learning outcomes, thereby providing clearer empirical evidence regarding the magnitude of their relationship.

The findings of this study are expected to contribute theoretically to the literature on educational psychology and vocational education by strengthening empirical evidence regarding learning discipline as an important determinant of academic achievement. Practically, the results are expected to assist school administrators, teachers, and educational policymakers in developing instructional strategies and student development programs aimed at strengthening learning discipline and improving academic performance among vocational high school students.

Accordingly, the objective of this study is to examine the relationship between learning discipline and Accounting learning outcomes among Grade 10 students at Global Surya Mandiri Vocational High School, Bekasi, Indonesia.

METHOD

This study employed a quantitative research approach using a correlational research design to examine the relationship between students' learning discipline and their learning outcomes in Accounting. A correlational design was considered appropriate because the primary objective of the study was to investigate the magnitude and direction of the relationship between two naturally occurring variables without manipulating the research setting. The study adopted a cross sectional survey design in which data were collected from participants at a single point in time.

Research Setting and Participants

The research was conducted at Global Surya Mandiri Vocational High School, Bekasi, Indonesia, during the 2025/2026 academic year. The target population consisted of all Grade 10 students enrolled in the Accounting Department. Since the population comprised only 39 students, the study employed a saturated sampling technique (total sampling), in which every member of the population was included as a research participant.

Using saturated sampling minimized sampling error and ensured that the collected data accurately represented the characteristics of the target population. Consequently, the final sample consisted of 39 Grade 10 Accounting students.

Research Variables

This study involved two research variables. Learning discipline served as the independent variable (X), while students' learning outcomes in Accounting served as the dependent variable (Y). Learning discipline was operationally defined as students' consistency in complying with learning regulations, managing study time effectively, completing academic assignments responsibly, and actively participating in classroom learning activities. Meanwhile, learning outcomes referred to students' academic achievement as reflected in their official first semester Accounting report card scores. The operational definitions of the research variables are presented in Table 1.

Table 1. Operational Definition of Research Variables

Variable	Indicators	Instrument	Measurement Scale
Learning Discipline (X)	Compliance with learning regulations; responsibility in completing assignments; effective time management; consistency in learning activities	Structured questionnaire	Five point Likert Scale
Learning Outcomes (Y)	First semester Accounting report card score	School documentation	Interval Scale

Research Instruments

Data on learning discipline were collected using a structured questionnaire developed based on the theoretical framework of learning discipline established in previous educational research. The instrument was designed to measure students' level of learning discipline by assessing several behavioral aspects, including their compliance with learning regulations, responsibility in completing academic assignments, ability to manage study time effectively, and consistency in participating in classroom learning activities. These dimensions collectively represent students' commitment to maintaining disciplined learning behaviors throughout the educational process. The questionnaire employed a five point Likert scale ranging from 1 (Strongly Disagree) to 5 (Strongly Agree), allowing respondents to indicate the extent to which each statement reflected their actual learning behavior.

Data on students' learning outcomes were obtained from official school documentation in the form of first semester Accounting report card scores. These scores were selected because they represent students' academic achievement after completing the Accounting learning process during the first semester of the 2025/2026 academic year. Using official academic records ensured the objectivity and accuracy of the dependent variable measurement, as the scores had been formally assessed and validated by the subject teachers according to the school's academic evaluation procedures.

Instrument Validity and Reliability

Before data collection, the questionnaire underwent validity and reliability testing to ensure that it accurately measured the intended construct. Item validity was examined using the Pearson Product Moment Correlation, whereby each item score was correlated with the total score. Questionnaire items with correlation coefficients exceeding the critical value (r table) at the 5% significance level were considered valid. Instrument reliability was evaluated using Cronbach's Alpha coefficient. Following commonly accepted educational research standards, a Cronbach's Alpha value of 0.70 or higher indicated satisfactory internal consistency, suggesting that the instrument reliably measured students' learning discipline.

Data Collection Procedure

Data collection was conducted using two complementary techniques. First, the learning discipline questionnaire was administered directly to all research participants after obtaining permission from the school administration. Participants completed the questionnaire individually during school hours under the supervision of the researcher. Second, students' Accounting learning outcomes were obtained from official academic records provided by the school administration. The use of school documentation ensured that the dependent variable represented authentic academic performance rather than self reported achievement.

Data Analysis

The collected data were analyzed using both descriptive and inferential statistical techniques. Descriptive statistics were initially employed to summarize the characteristics of the research variables, including students' learning discipline and Accounting learning outcomes. Subsequently, Pearson's Product Moment correlation analysis was performed to examine the strength and direction of the relationship between the two variables. The resulting correlation coefficient was interpreted according to commonly accepted correlation strength criteria to determine the magnitude of the observed relationship.

To further examine the contribution of learning discipline to students' learning outcomes, the coefficient of determination (R^2) was calculated using the formula ($KD = r^2 X 100\%$). This analysis was conducted to estimate the proportion of variance in students' learning outcomes that could be explained by variations in learning discipline, thereby providing a clearer understanding of the practical contribution of the independent variable to the dependent variable.

Finally, hypothesis testing was conducted using the t test at a significance level of 5% ($\alpha = 0.05$) to determine whether the observed correlation was statistically significant. The null hypothesis stated that no significant relationship existed between learning discipline and students' learning outcomes, whereas the alternative hypothesis proposed that a significant relationship existed between the two variables. The decision regarding hypothesis acceptance was based on a comparison between the calculated t value and the critical t value. The alternative hypothesis was accepted when the calculated t value exceeded the critical value, indicating that the relationship between learning discipline and students' learning outcomes was statistically significant.

RESULT AND DISCUSSION

The primary objective of this study was to examine the relationship between learning discipline and students' learning outcomes in Accounting among Grade 10 students at Global Surya Mandiri Vocational High School, Bekasi. Prior to hypothesis testing, descriptive and inferential statistical analyses were conducted to examine the characteristics of the research variables and the relationship between them.

The results of the Pearson Product–Moment correlation analysis revealed a correlation coefficient (r) of 0.464, indicating a moderate positive relationship between learning discipline and students' learning outcomes. This finding suggests that students who demonstrate higher levels of learning discipline tend to achieve better academic performance in Accounting. Conversely, students with lower levels of learning discipline are more likely to obtain lower academic achievement. Although the observed correlation is moderate, it nevertheless confirms that learning discipline constitutes an important factor associated with students' academic success.

To further examine the contribution of learning discipline to students' academic achievement, the coefficient of determination (R^2) was calculated. The analysis showed that learning discipline explained 21.50% of the variance in students' learning outcomes, whereas the remaining 78.50% was attributable to other variables not examined in the present study. This finding indicates that learning discipline represents one of several determinants influencing students' academic performance. Other factors, including learning motivation, self regulated learning, academic self efficacy, instructional quality, family support, and the overall learning environment, may also contribute substantially to students' educational achievement.

The statistical significance of the observed relationship was subsequently examined using the t test. The analysis demonstrated that the calculated t value (3.186) exceeded the critical t value (2.026) at the 5% significance level, leading to the rejection of the null hypothesis and the acceptance of the alternative hypothesis. These results provide empirical evidence that learning discipline is significantly associated with students' learning outcomes in Accounting.

The positive relationship identified in this study supports the theoretical perspective that disciplined learning behaviors facilitate more effective learning processes. Students who consistently comply with classroom regulations, complete assignments responsibly, manage their study time efficiently, and actively participate in classroom activities are more likely to develop stronger conceptual understanding and achieve higher academic performance. Such learning behaviors promote continuous engagement with instructional materials and create opportunities for repeated practice, ultimately improving learning outcomes (Widiyarto, S. 2026).

The findings of this study are consistent with those reported by Firdausa and Jaryanto (2025), who found that learning discipline significantly improved students' academic achievement in Financial Accounting. Their study demonstrated that learning discipline, together with family support, accounted for approximately 61% of the variation in academic performance. Although the coefficient of determination obtained in the present study was lower, both studies consistently indicate that learning discipline plays a meaningful role in enhancing students' academic achievement. The difference in explanatory power may be attributed to variations in research design, institutional characteristics, and the number of independent variables included in the respective studies (Juita, H. R.et al, 2024).

The present findings also corroborate those of Fauziah, Nuraisyiah, and Azis (2026), who reported that learning discipline positively influenced Accounting learning outcomes among vocational high school students. Their study found a larger contribution because learning discipline was analyzed together with educational interaction, suggesting that students' academic achievement is more comprehensively explained when instructional factors and students' behavioral characteristics are examined simultaneously. Nevertheless, the consistency between both studies reinforces the argument that disciplined learning behavior constitutes an important predictor of academic success (Widiyarto, S. 2026).

Furthermore, the results align with previous studies emphasizing the importance of internal learning characteristics. Sari and Zamroni (2019) demonstrated that independent learning significantly enhanced Accounting learning outcomes, while Shobriyyah and Listiadi (2022) concluded that students' achievement was influenced by multiple internal and external factors, including prior Accounting knowledge, learning motivation, and instructional practices. Collectively, these studies indicate that students' academic performance should be understood as the outcome of complex interactions among behavioral, cognitive, motivational, and environmental factors rather than being explained by a single determinant (Widiyarto, S. 2026)..

From a theoretical perspective, the findings support educational theories emphasizing the importance of self regulated learning and learner responsibility in promoting academic achievement. Learning discipline enables students to organize their study activities systematically, maintain learning consistency, and regulate their academic behavior throughout the instructional process. Consequently, disciplined learning behavior contributes to more effective knowledge acquisition and improved educational outcomes.

From a practical perspective, the findings suggest that improving students' learning outcomes requires educational strategies that extend beyond enforcing classroom regulations. Schools should promote a learning culture that encourages responsibility, time management, and independent learning habits. Teachers may further enhance students' learning discipline by implementing structured classroom management, providing regular formative feedback, encouraging self monitoring strategies, and fostering active student participation throughout the learning process. Such interventions may strengthen students' learning discipline and ultimately contribute to improved academic achievement in vocational education.

CONCLUSION

This study examined the relationship between learning discipline and Accounting learning outcomes among Grade 10 students at Global Surya Mandiri Vocational High School, Bekasi. The findings revealed a statistically significant positive relationship between learning discipline and students' academic achievement, indicating that students who consistently demonstrate disciplined learning behaviors tend to achieve better learning outcomes in Accounting. The moderate correlation coefficient obtained in this study suggests that learning discipline constitutes an important determinant of academic performance, although it is not the sole factor influencing students' achievement (Juita, H. R.et al, 2024).

The coefficient of determination further demonstrated that learning discipline accounted for 21.50% of the variance in students' learning outcomes, while the remaining variance was explained by other factors beyond the scope of this study. These findings highlight the multidimensional nature of academic achievement, which is influenced by a combination of behavioral, cognitive, motivational, instructional, and environmental factors. Consequently, improving students' learning outcomes requires comprehensive educational strategies that address multiple aspects of the learning process rather than focusing exclusively on disciplinary behavior.

The findings contribute to the growing body of literature on vocational education by providing empirical evidence regarding the role of learning discipline in promoting academic achievement in Accounting education. The study reinforces theoretical perspectives emphasizing that disciplined learning behavior supports effective learning processes through improved self regulation, responsibility, and time management. Furthermore, the study extends previous research by specifically examining the relationship between learning discipline and Accounting learning outcomes within the context of Indonesian vocational high schools using a correlational research approach.

From a practical perspective, the results suggest that educational institutions should promote learning environments that encourage students to develop disciplined study habits through structured classroom management, continuous academic supervision, constructive feedback, and learning activities that foster responsibility and independent learning. Such initiatives may strengthen students' learning discipline and contribute to sustainable improvements in academic performance.

Despite these contributions, the present study has several limitations. The research was conducted at a single vocational high school with a relatively small sample size, which may limit the generalizability of the findings to broader educational contexts. In addition, the study examined only one independent variable, whereas students' academic achievement is influenced by numerous psychological, instructional, and environmental factors. Future research is therefore recommended to involve larger and more diverse samples from multiple educational institutions and to incorporate additional variables such as learning motivation, self regulated learning, academic self efficacy, family support, instructional quality, and digital learning environments. Employing more advanced statistical approaches, including multiple regression analysis or structural equation modeling, may also provide a more comprehensive understanding of the complex relationships among factors influencing students' academic achievement.

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