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The Effect of Learning Anxiety and Procrastination on Students' Accounting Learning Outcomes In Class X

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Abstract

The issue addressed in this research is the low learning outcomes in accounting, specifically in the subject of general journals, among Class X students at SMKN 1 Medan. The purpose of this study is to determine the effect of learning anxiety on the accounting learning outcomes of Class X students at SMKN 1 Medan, and to assess the impact of procrastination on the same outcomes. This research was conducted at SMKN 1 Medan. The population of this study consists of all Class X AKL students at SMKN 1 Medan, totaling 142 individuals. The sampling technique employed was simple random sampling, re-sulting in a sample size of 105 respondents. Data collection was performed using a questionnaire with a Likert scale. The data were analyzed using Partial Least Square (PLS) analysis with the assistance of SmartPLS software. The tests conducted included PLS Algorithm, Bootstrapping, and hypothesis testing using p-value with a significance level of less than 0.05. The analysis results indicate that all outer loading values are above 0.6 and the Average Variance Extracted (AVE) is above 0.5, demonstrating that construct validity is met. Based on hypothesis testing, learning anxiety has a significant effect on students' learning outcomes, with a p-value of 0.029 (< 0.05), thus the hypothesis is accepted. Similarly, pro-crastination significantly affects students' learning outcomes with a p-value of 0.000 (< 0.05), leading to the acceptance of this hypothesis as well. Therefore, it can be concluded that both learning anxiety and procrastination negatively influence the learning outcomes of Class X students at SMKN 1 Medan.

Keywords : Learning Anxiety, Procrastination, Learning Outcomes, SmartPls

INTRODUCTION

Learning outcomes are achievements that reflect changes in students' knowledge, skills, and attitudes after undergoing the learning process. Learning outcomes are measured not only in cognitive terms but also in affective and psychomotor aspects, all of which contribute to the student's overall development. Therefore, student success is determined not only by the learning methods used but also by the approach adopted by the teacher. This is in line with the research findings of Hidayati (Milena, Nugraheni, & Yuzianah, 2022).

Student success in the learning process can be measured through the learning outcomes obtained and the level of student involvement in these learning activities. This is in line with the opinion of Sujana (Juliyanti & Pujiastuti, 2020)who states that learning outcomes are an important indicator of learning effectiveness, and active student participation greatly influences this achievement.

Good learning outcomes can be seen from students who are able to achieve the targeted basic competency score greater than or equal to the Minimum Competency Criteria (KKM) in each evaluation given by the teacher. The Minimum Competency Criteria (KKM) is the standard for measuring student learning outcomes in a particular subject. This statement is supported by Sari (Ayuningtyas Palupi, Purwanto, & Sutriyono, 2022) who stated that if students are able to achieve a score above or equal to the minimum competency Criteria (KKM), they are considered to be a good candidate for the minimum competency.

With the KKM value given by a particular subject teacher, the student can be said to have succeeded or passed.

One strategy teachers use to reduce student anxiety levels while learning is to create a conducive learning environment. This can be achieved by arranging a classroom that is clean, tidy, and supportive of teaching and learning activities. Furthermore, teachers need to maintain a calm atmosphere by reducing noise and demonstrating a friendly and supportive attitude towards students. This comfortable environment will help students feel more relaxed and concentrate on the lesson. Furthermore, it is important for teachers to deliver material clearly and in an organized manner to facilitate students' understanding and retention of the information provided (Candrawati & Setyawan, 2023).

Internal factors, including anxiety and procrastination in the context of learning, are identified by Catrunada (Ikhsan, 2019) as one of the factors influencing procrastination. Anxiety in learning is an internal factor experienced by students when facing pressure, such as exams, difficult questions, and the inability to meet academic expectations. In addition to anxiety, procrastination also influences student learning outcomes.

This anxiety is often caused by academic pressure and high expectations from the surrounding environment. This learning anxiety can disrupt concentration and affect students' learning motivation. Fadli (Nopela, Lestari, Lorenza, & Syafri, 2020) states that with diligent effort and enthusiasm in participating in learning, students will more easily achieve learning outcomes. Anxiety in learning has a negative impact on student learning outcomes. Students who are successful in learning will be able to manage their anxiety. Excessive learning anxiety can interfere with concentration and understanding of the material, thus hindering the entire learning process.

According to Silva (Andyani, Herawati, Sulistyani, & Agustina, 2021) learning anxiety is a common disorder among students, which can affect their mental health and academic performance. Conversely, students who are able to manage stress well will experience lower learning anxiety and have better learning outcomes. According to Lee (Arifin & Mahmud, 2022) learning anxiety is closely related to student academic achievement. Students who experience high levels of learning anxiety will have lower grades and feel less confident in their learning abilities.

The learning process will be difficult if students experience excessive anxiety, as this can disrupt their concentration and understanding of the material. According to Nirwana

(Julya & Nur, 2022)anxiety can alter learning behavior, making it difficult to achieve academic goals. This can also affect students' thinking and attitudes toward learning.

Learning anxiety was identified by Hidayati and Rizki as a psychological condition that can impact students' academic achievement (Bereki & Saputra, 2020). Students experiencing high levels of learning anxiety tend to procrastinate more often on academic work, which in turn negatively impacts their learning outcomes. This anxiety can disrupt students' concentration and motivation, thus hindering their ability to achieve desired academic goals. Therefore, it is important to manage learning anxiety so that students can learn more effectively and achieve better results.

Procrastination (the habit of postponing) in doing assignments has a role that negatively impacts student learning outcomes. Procrastination in learning is the behavior of students who tend to postpone or avoid completing academic assignments until the deadline approaches, often accompanied by feelings of anxiety or stress. When students habitually postpone doing assignments, they will have difficulty understanding the learning material, which ultimately has a negative impact on their learning outcomes. Another opinion was also expressed by Rizki (Nopela et al., 2020) who found that students who experience high learning anxiety are more likely to postpone academic work, which has a negative impact on their learning outcomes.

Based on direct interviews with Ms. Hidayati Noor, a Basic Accounting teacher, and several grade X Accounting students at SMK Negeri 1 Medan, it was found that students' study habits vary. Procrastination in studying among grade X Accounting students varies from one student to another. This is evident from student behavior during learning, especially in Basic Accounting. Many students pay less attention to the material being taught and show a lack of concentration. In addition, some students do not repeat the material that has been taught, which is seen when the teacher asks questions and students cannot provide answers, indicating that they do not study again at home.

This habit of procrastination can hinder their understanding of the material and have a negative impact on learning outcomes. Based on previous research conducted by (Houn & Em, 2022) it was stated that procrastination in learning can make students experience difficulties and disrupt concentration in understanding the learning material and have lower learning outcomes.

Based on the background of the problem, learning anxiety and procrastination have a negative effect on learning outcomes. The author is interested in conducting research with the title "The Effect of Learning Anxiety and Procrastination on the Learning Outcomes of Class X AKL Students at SMKN 1 Medan".

RESEARCH METHODS

This research was conducted at SMK Negeri 1 Medan, Jalan Sindoro No. 1, Medan City, North Sumatra 20211. The research took place in the even semester of the 2024/2025 academic year on class X students of the Accounting Department at SMK Negeri 1 Medan. According to Sugiyono (Mohamed, Ngadiran, Samad, & Powzi, 2019) that the population is a grouping of areas in a study that includes objects or subjects with characteristics and

numbers determined by the researcher. In this study the population was 142 class X students in the Accounting Department at SMK Negeri 1 Medan.

According to Sugiyono (Hanifa, 2018) simple random sampling is a random sampling method, in which every member of the population has an equal chance of being selected. In this study, the sample selection technique used simple random sampling, so that all 142 students in the population were included in the research sample.

This type of research falls under the category of quantitative research. Sugiyono (Botes, Dewaele, & Greiff, 2020) defines quantitative research as a form of research based on a positivist philosophy, employing a specific group or sample, collecting data through research instruments, and analyzing the data statistically to test hypotheses. This study aims to determine the influence of independent variables, namely learning anxiety and procrastination, on the dependent variable, namely learning outcomes.

This study uses primary data as its primary source. According to Sugiyono (Teimouri, Goetze, & Plonsky, 2019) primary data is data obtained directly from respondents or research subjects. The type of data used in this study is quantitative, an approach that involves collecting information presented in numerical form that can then be analyzed statistically to obtain more objective and measurable conclusions. Data analysis plays a crucial role in scientific research, as it allows researchers to evaluate and understand the relationships between the variables being studied. In this study, two types of data analysis techniques will be used to achieve the stated objectives. These two types of data analysis include:

1. Descriptive analysis is used to explain the characteristics of the variables studied, with the aim of supporting the problem-solving process and producing suggestions or recommendations that are practical and applicable.
2. Verification analysis is used to test the extent to which independent variables influence dependent variables, using a structural equation model (SEM) approach.

Data analysis in this study was conducted using a variance-based Structural Equation Modeling method, namely Partial Least Squares (SEM-PLS). This method involves a reflective measurement model, where the direction of the relationship indicates that the construct influences the indicators (Deieso & Fraser, 2019).

RESULTS AND DISCUSSION

Research result

This section presents the research results which include several main components, namely: (1) demographic characteristics of respondents, (2) testing the validity and reliability of the questionnaire instrument, and (3) descriptive analysis of the variables studied.

Respondent Demographics

Respondents in this study were 142 students of class X AKL at SMKN 1 Medan. Based on gender, respondents consisted of 25 male students and 117 female students. The Learning Anxiety (KB) variable consists of 5 indicators, namely: feelings of anxiety (KB1), negative thoughts about one's abilities (KB2), fear of failure (KB3), avoiding learning situations (KB4), difficulty in participating in class (KB5). The Learning Procrastination (PB) variable consists of 4 indicators, namely: tending to do assignments at the last minute (PB1), causing stress

and unsatisfactory results (PB2), lack of motivation (PB3), poor time management (PB4). The Learning Outcome (HB) variable consists of 7 indicators, namely: observation (HB1), memory (HB2), understanding (HB3), analysis (HB4), synthesis (HB5), skills (HB6), verbal and non-verbal expression skills (HB7) (Regina, Sahade, A. Ngampo, & Rijal, 2022).

Data analysis

Measurement Model

The data analysis technique in this study uses a Structural Equation Modeling (SEM) approach based on Partial Least Squares (PLS). This approach is used to evaluate the measurement model and test the structural model (inner model). Assessment of the measurement model with reflective indicators is carried out through regression analysis between item scores or component scores obtained through estimation using PLS software. To explain the measurement model, the following algorithm data is required:

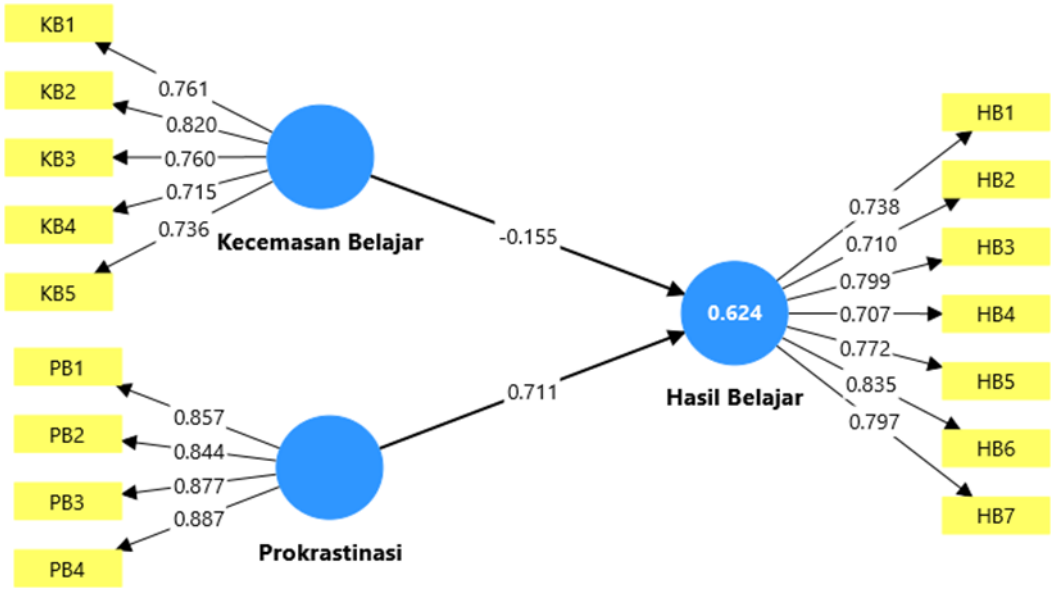

Figure 1. Path Diagram (PLS Algorithm)

Based on the Figure, the measurement value of each indicator against the construct can be explained as follows: The indicator of feelings of anxiety (KB1) has a loading factor of 0.761 which indicates that feelings of anxiety in learning are quite strong in influencing learning outcomes. The indicator of negative thoughts about one's abilities (KB2) shows the highest contribution with a loading factor of 0.820, which indicates that students' ability to always think negatively about their abilities is a dominant aspect in obtaining learning outcomes. The indicator of fear of failure (KB3) has a loading factor of 0.760 which indicates that fear of failure in learning is quite strong in obtaining learning outcomes, the indicator of avoiding learning situations (KB4) has a loading factor of 0.715 which indicates that avoiding learning situations is quite strong in obtaining learning outcomes, while the indicator of difficulty in participating in class (KB5) has a loading factor of 0.736 which indicates that difficulty in participating in class is quite strong in obtaining learning outcomes (Haryati & Feranika, 2020).

Tendency to do assignments at the last minute (PB1) has a high loading factor of 0.857, so this indicator is the most dominant one that occurs in students in achieving learning outcomes. Causing stress and unsatisfactory results (PB2) has a high loading factor of 0.844, so this indicator is the most dominant one that occurs in students in achieving learning outcomes. Lack of motivation (PB3) has a high loading factor of 0.877, so this indicator is the most dominant one that occurs in students in achieving learning outcomes. Poor time management (PB4) has a high loading factor of 0.887, so this indicator is the most dominant one that occurs in students in achieving learning outcomes.

Observation (HB1) with a loading factor of 0.738. Memory (HB2) with a loading factor of 0.710, which means that students' memory in recording accounts, remembering the material in learning consistently also reflects the level of their learning outcomes even though its contribution is relatively lower compared to other indicators. Understanding (HB3) is an indicator that has a loading factor of 0.799, which illustrates that students' ability to understand general journal material is sufficient to reflect good learning outcomes. Analysis (HB4) with a loading factor of 0.707. Synthesis (HB5) with a loading factor of 0.772. Skills in acting (HB6) with a high loading factor of 0.835 that students tend to be skilled when acting so they have good learning outcomes. Verbal and non-verbal expression skills (HB7) with a loading factor of 0.797.

Structural Model Testing (Inner Model)

Testing the inner model or structural model aims to evaluate the relationships between constructs, including assessing the significance of the relationships and the R-square value of the overall research model. Assessment of the structural model is carried out by observing the R-square value of the dependent construct, the results of the t-test, and the significance level of the structural path coefficient. In this stage, the bootstrapping technique is applied as an analysis method. The results of the bootstrapping test are displayed as follows:

Table 1. Path Coefficient

	Original sample (0)	Sample mean (M)	Standard deviation (STDEV)	T statistics (|O/STDEV|)	P Values
KB -> HB	-0.155	-0.168	0.071	2,180	0.029
PB -> HB	0.711	0.706	0.057	12,572	0.000

Based on the bootstrapping analysis results presented in Table 4.19, hypothesis testing can be conducted with a total sample of 105 respondents. The direction of the relationship between variables can be seen from the path coefficients in the original sample, which range from -1 to 1. Values between 0 and 1 indicate a positive relationship, while values between -1 and 0 indicate a negative relationship. Referring to Table 4.19, the direction of the relationship between learning anxiety variables is known to be negative, meaning that the higher the level of student learning anxiety, the lower the learning outcomes achieved. The p-value (p-value) of 0.029 indicates a statistically significant relationship because it is below

the general significance limit of 0.05. Thus, it can be concluded that learning anxiety has a negative effect on learning outcomes. Meanwhile, the relationship between procrastination and learning outcomes is positive, as indicated by the coefficient value of 0.711. This indicates that the higher the level of procrastination, the greater the negative impact on learning outcomes. A p-value of 0.000 indicates that the relationship is highly statistically significant, as it is well below the 0.05 threshold. Therefore, it can be concluded that procrastination influences learning outcomes. In this case, a very small p-value (such as 0.000) implies that the likelihood of the results occurring by chance is very low. Therefore, it can be concluded that procrastination does have a positive impact on student learning achievement. The statistical hypotheses tested in this study are as follows:

Based on the data above, the results of the hypothesis testing obtained are as follows:

1. Learning Anxiety affects student learning outcomes . The effect of learning anxiety on student learning outcomes can be seen from the p-value which is smaller than the significance level of 0.05 (0.005 < 0.05). This means that H0 is rejected or in other words, learning anxiety has an effect on learning outcomes. Procrastination affects student learning outcomes.
2. The effect of procrastination on student learning outcomes can be seen from the p-value which is smaller than the significance level of 0.05 (0.000<0.05). This means that H0 is rejected, or in other words, procrastination has an effect on learning outcomes.

This study involved three main variables, namely Learning Outcomes (HB) as the dependent variable influenced by two independent variables, namely Learning Anxiety (KB) and Learning Procrastination (PB). Based on Figure 4.1, the R-square value for the HB variable was recorded at 0.624. This indicates that the combination of learning anxiety and procrastination is able to explain 62.4% of the variation that occurs in student learning outcomes.

Discussion of Research Results

The Effect of Learning Anxiety on Learning Outcomes

Overall, the first hypothesis indicates that learning anxiety negatively impacts the learning outcomes of class X AKL students at SMKN 1 Medan. This means that as learning anxiety levels increase, learning outcomes tend to decline. Conversely, as learning anxiety decreases, learning outcomes of class X AKL students at SMKN 1 Medan tend to improve.

The following explains the contribution of learning anxiety indicators in influencing learning outcomes. The anxiety indicator reflects learning anxiety, which therefore affects learning outcomes and falls into the "moderate" category. This can be interpreted as students experiencing anxiety as a cause of decreased learning outcomes. Anxiety that arises while studying or approaching an exam often causes students to lose focus, lack confidence, and be reluctant to ask questions or participate in class. If this condition persists, students' learning motivation can decrease and learning outcomes become less than optimal. In other words, prolonged anxiety can interfere with students' mental readiness to face the learning process. Therefore, even though its influence is in the moderate category, its impact is still quite significant on learning outcomes (Bereki & Saputra, 2020).

Followed by indicators of negative thoughts about self-ability that fall into the "moderate" category, meaning that these indicators reflect learning anxiety that affects

learning outcomes. This can be interpreted, students who experience this as a cause of declining learning outcomes. Negative thoughts like this will lower self-confidence, reduce learning motivation, and hinder efforts to understand the lesson material well. When students continue to be trapped in negative thought patterns, they are more likely to give up when faced with difficulties, are reluctant to ask questions, and do not maximize their potential. The accumulation of these conditions ultimately leads to declining learning outcomes because students are not optimally utilizing time and effective learning strategies.

The fear of failure indicator falls into the "moderate" category, reflecting learning anxiety that impacts learning outcomes. This suggests that students experiencing fear of failure may be contributing to declining learning outcomes. Fear of failure can also lead students to avoid challenges, be reluctant to try new things, and choose not to take risks in the learning process. Consequently, they may not fully understand the material or complete academic assignments. If this fear persists, learning motivation will decline, self-confidence will decrease, and academic performance will be suboptimal. Therefore, fear of failure can be a significant factor hindering student learning success, even though its influence is in the moderate category (Ningsih & Hermawan, 2020).

The indicator for avoiding learning situations falls into the "moderate" category, indicating the presence of learning anxiety that impacts learning outcomes. Avoidance behavior typically occurs when students feel stressed, afraid of failure, or lack confidence in their abilities. Students experiencing anxiety tend to procrastinate, are reluctant to participate in class activities, and even choose not to face assignments or exams they consider difficult. This habit reduces the opportunity for in-depth understanding of the material and leads to low engagement in the learning process. In the long term, this avoidance pattern can decrease motivation, cause students to fall behind their peers, and lead to less than optimal learning outcomes.

The indicator for difficulty participating in class falls into the "moderate" category, indicating that it reflects learning anxiety, which impacts learning outcomes. This difficulty in participating typically arises from students feeling a lack of confidence, fear of giving incorrect answers, or worrying about receiving negative feedback from teachers or classmates. As a result, students become passive, reluctant to ask questions, and inactive in discussions or learning activities. This condition can hinder the process of understanding the material, as classroom interaction is a crucial factor in deepening knowledge. If this persists, students could potentially experience difficulty mastering the lesson and their learning outcomes will be less than optimal.

This result is in line with Ikhsan's (Sucipto, Agung; Listiadi, 2020) research which found that students with high learning anxiety have the potential to have poor learning outcomes, thus affecting academic results and achievements.

The Effect of Procrastination on Learning Outcomes

In general, the second hypothesis suggests that procrastination has a positive influence on student learning outcomes in the accounting department at SMKN 1 Medan. In other words, the higher a student's level of procrastination, the greater the negative impact on their learning outcomes. Conversely, the lower a student's tendency to procrastinate, the better their learning outcomes tend to be.

Research has shown a positive influence of procrastination on learning outcomes. The following explains the contribution of procrastination indicators in influencing learning outcomes. Indicators such as the tendency to work on assignments at the last minute indicate that student learning outcomes can be improved when this behavior is absent. Therefore, the influence of the tendency to work on assignments at the last minute on learning outcomes falls into the "moderate" category. This means that students who are able to complete assignments well will have an impact on their learning outcomes.

The indicator that causes stress and unsatisfactory results falls into the "moderate" category, meaning it reflects a positive impact on student learning outcomes. A certain level of stress can motivate students to correct mistakes and increase their learning efforts. Dissatisfaction with their results can encourage students to study harder, seek more effective learning strategies, and strive to avoid similar mistakes in the future. In this context, stress is no longer an obstacle but can act as a driving force for achieving better performance (Benu & Nugroho, 2021).

The indicator for lack of motivation then falls into the "moderate" category, meaning it reflects a positive aspect of learning outcomes. In certain contexts, a lack of motivation can be a trigger for students to recognize the importance of learning and encourage them to improve their attitudes or learning strategies. When students recognize that a lack of motivation can impact poor learning outcomes, this can spark an inner drive to become more disciplined and focused (Maunida, Zainal, Gary, Sibarani, & Herliani, 2023).

Furthermore, the indicator of poor time management falls into the "moderate" category. This can be interpreted as reflecting a positive aspect of learning outcomes. The indicator of poor time management falls into the "moderate" category. In some cases, students with poor time management tend to work under deadline pressure, which can trigger high focus and more intense learning efforts. This condition, often referred to as active procrastination, can actually make students more creative and efficient in completing assignments. In other words, although poor time management is usually considered a weakness, to some extent it can trigger the emergence of faster and more effective learning strategies, thus positively influencing learning outcomes (Safitri & Listiadi, 2020).

In this study, procrastination does not match the research hypothesis because procrastination only has a slight negative influence on class X students of SMKN 1 Medan because there are factors other than procrastination that can reduce the learning outcomes of these students.

CONCLUSION

Based on the results of hypothesis testing and discussion of the research results, it was concluded that:

1. Learning anxiety has a negative effect on the learning outcomes of class X AKL students at SMKN MEDAN.
2. Procrastination has a positive effect on the learning outcomes of Class X AKL students at SMKN 1 MEDAN.

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