



Edukatif : Jurnal Ilmu Pendidikan Volume 4 Nomor 3 Tahun 2022 Halm 3812 - 3821

EDUKATIF: JURNAL ILMU PENDIDIKAN

Research & Learning in Education

<https://edukatif.org/index.php/edukatif/index>



The Effect of the University Library on Students in the Accounting Program's Academic Success

Vinny Stephanie Hidayat^{1✉}, Aurora Angela², Christian Jovi³

Maranatha Christian University, Indonesia^{1,2,3}

E-mail : vinny.tan@yahoo.co.id¹, aurora.ang3l@gmail.com², christianjovi27@gmail.com³

Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh perpustakaan dalam kampus terhadap prestasi akademik mahasiswa audit program gelar akuntansi Universitas Kristen Maranatha. Populasi penelitian ini adalah mahasiswa aktif auditing program studi akuntansi di Universitas Kristen Maranatha. Sampel dalam penelitian ini adalah mahasiswa aktif yang sedang atau pernah mengambil mata kuliah auditing di Program Studi Akuntansi Kelas Universitas Kristen Maranatha dari tahun 2015 sampai dengan tahun 2020. Metode Penelitian yang digunakan adalah *explanatory study*, dan metode penentuan sampel yang digunakan adalah penentuan sampel secara *purposive*. Uji hipotesis menggunakan uji-T dan uji-F, serta analisis regresi berganda menggunakan SPSS versi 20.0. Hasil penelitian menunjukkan bahwa perpustakaan dalam kampus berpengaruh terhadap keberhasilan akademik mahasiswa dalam kurikulum akuntansi dan auditing.

Kata Kunci: Perpustakaan, Prestasi Akademik, Mahasiswa Auditing

Abstract

The purpose of this study is to see how the University Library affects auditing students. The participants in this study are all of Maranatha Christian University's Auditing students. This study's sample consists of auditing students (students of 2015-2020). Explanatory research was used in this study, and purposive sampling was used as the sampling strategy. For research hypothesis testing, SPSS version 20.0 is used. T-tests, F-tests, and multiple regression analysis are used. The findings of this study suggest that the University Library has an impact on a student's academic success.

Keywords: University Library, Academic Achievement, Auditing Student.

Copyright (c) 2022 Vinny Stephanie Hidayat, Aurora Angela, Christian Jovi

✉ Corresponding author:

Email : vinny.tan@yahoo.co.id

DOI : <https://doi.org/10.31004/edukatif.v4i3.2633>

ISSN 2656-8063 (Media Cetak)

ISSN 2656-8071 (Media Online)

Edukatif : Jurnal Ilmu Pendidikan Vol 4 No 3 Tahun 2022

p-ISSN 2656-8063 e-ISSN 2656-8071

INTRODUCTION

Library is very important in learning. It has an important role as a tool to support improvement, interest, and problem/difficulty resolution. The library is a mean for literacy and reading, as well as a guide and research builder in learning. Libraries formulate differences in students' understanding and achievement as well as assist the learning and teaching process in an educational environment. Libraries are places for knowledge and ideas and have a fundamental role in supporting and shaping pleasure/comfort in reading and more literation. Hence, it can be concluded that without a library, educational programs will not run effectively (Ayaz, Ali, Khan, Ullah, & Ullah, 2017).

Many studies have found a strong link between library use and academic achievement. In order to have an impact on academic achievement effectively, libraries must meet various requirements, including conducive physical infrastructure, well-equipped computers (with internet facilities as well of course), photocopiers, collections of relevant and up-to-date books, and qualified library staff. (Nengomasha, Uutoni, & Yule, 2012).

The research also shows that the library has an effect on:

1. Higher test/exam results are associated with academic success.

This includes academic accomplishment in the form of higher standardization in reading, literature, history, and mathematics, as well as higher grades on curricular assignments and tests.

2. Information literacy is one of the successful curriculum or learning outcomes.

This involves improved teamwork, the development, and practice of information literacy, as well as increased knowledge and reading abilities.

3. Good attitude towards the learning process

This includes the increased motivation, better attitudes in facing learning tasks, self-esteem, and a broader process of reading for pleasure (Williams, Wavell, & Morisson, 2013)

A library, according to the Oxford dictionary, is a room or building where all learning materials, such as books, recordings, and newspapers, are available for the public to read and borrow. It is the most significant and necessary aspect of the learning process. The presence of library facilities in schools improves the effectiveness and progress of the learning process. The major goal of the library is to make all materials available to students and teachers. (Ayaz, Ali, Khan, Ullah, & Ullah, 2017).

According to Supriyadi in Jufri (2017), the purpose of libraries includes 3 things, namely:

1. Educative Purpose.

This purpose is a combination of purposes as a learning center and a center for knowledge because the library is educative if it is able to provide collections that are in accordance with the scope of the curriculum, able to develop students' interest and appreciation. Provide guidance on how to use and maintain collections effectively and provide adequate reading space.

2. Informative Purpose.

This purpose can be seen in the ability to hold a collection sufficiently, has the quality, attractive, and collections placement that are easy to be reached out to by the students and teachers.

3. Administrative Purpose

This purpose is seen in the daily tasks of the library with activities of recording and completing collections as well as administering the return of books to students and teachers.

There are many library components that affect academic achievement. Nengomasha, Uutoni, & Yule (2012) examined the effect of libraries on learning and academic achievement. The data in the research are described based on the following components, such as:

Physical Infrastructure (University Library's Infrastructure) and Facilities. Data regarding library infrastructure is presented in the points below:

1. Library Presence

To find out whether the university has an adequate separate library space (which was built specifically for the library).

2. Computer Facilities

To find out whether the university library has adequate computer facilities and can be used by students.

3. Internet Facilities

To find out whether the library has computer facilities which are connected to the internet.

This study intends to find out whether the library is managed by librarians who have adequate qualifications

Librarian Position in University Library

1. To find out if each librarian has one particular position in his/her job (not concurrently).

2. To find out whether each librarian has a formal qualification (certification as a librarian).

3. To find out if there are lecturers who also help to manage the library.

Collections and The Development of Library Collections. Data regarding the development of library collections are presented in the points below:

1. Types of materials in the library

The types of materials range from textbooks, reference materials, magazines and newspapers, audio-visual recordings (including cassettes and DVDs), and other materials in various formats.

2. Library Collection Acquisition

To find out where the library collections come from (Ministry of Education, University Funding, Donations from students, and others).

3. Relevance of Library Materials

To find out whether library collections are relevant to the students learning needs.

4. Library Funding.

To find out if the University has an adequate budget for the library. In addition, to find out other sources of funding for the library.

5. Integration of the Library Program into University Activities.

The data in this section consists of the following points:

a. Students' Reading Habits

To find out whether students generally conduct reading activities regularly. To find out why students read (for fun, to get information, to improve reading skills, to help with assignments)

b. The Use of Library by Lecturers in Preparing Learning Materials

To find out whether lecturers use the library and integrate it into their learning.

c. Library's operational hours.

To find out whether the library has regular operating hours and meets the needs of students.

Novo and Calixto (2009) state that academic achievement is often associated with the individual capacities and abilities of successful students and is defined by Rodrigues (2001, p.24) as the result of education/lecture, for example, a student who is in the education/study system, both public and private, of adequate age, have completed high school or its equivalent successfully, without interruption or failure (Novo and Calixto, 2009).

Surya (2004) in Pambudi (2018) states that academic achievement is a change in behavior as a result of individual experiences regarding skills, attitudes, and knowledge as a result of learning. Academic achievement is the result of a person after attending a training or education and can be tested by giving an

exam at the end of the training or study. Based on the results of calculations on a very high level of learning motivation, it shows similarities with the theory stated by Winkel in Sunarto (2012) in Pambudi (2018), that academic achievement is the maximum result of a person's achievement so that it is evidence of success achieved after making a learning effort. In achieving learning outcomes, it is necessary to have good environmental conditions and student readiness such as determining learning objectives, learning methods, learning strategies, and learning styles. So as to contribute to a very high learning achievement by students. The information for this study came from a variety of past studies and studies that are still relevant and related to the current one (Hoerudin, 2022).

The purpose of this study is to look into the impact of library use as a study medium for students. This research will look into whether or not students' use of libraries has an impact on their academic progress. This research is valuable for determining which components of the library can increase students' enthusiasm to study, which will, in turn, increase academic success.

There has been some research on this problem, but this research offers something unique; for example, the research was conducted in 2021 (current year), the participants were from Bandung, and they were accounting students.

Hypothesis Development

The Impact of University Libraries on Academic Performance

One of the most constant findings in this study, according to Chan, C. (2008), is the link between library staffing and student accomplishment. In a research conducted in North Carolina, Burgin and Bracy (2003, p. 36) discovered that teachers in high-performing schools worked one-third longer hours than those in lower-performing schools. There has also been evidence of a link between having greater library collections and higher student accomplishment (Baughman, 2000; Burgin & Bracy 2003; Lance et al., 2000; Yoo, 1998).

Furthermore, Lance et al. (2005, p. viii) found that schools with newer collections fared much better than schools with older collections in an Illinois research. The instructional role of the librarian is also an effective predictor of student academic progress, according to the literature. Smith (2001, p. 181) discovered that library personnel in high-performing schools spend more time on leadership and cooperation activities than those in low-performing schools in Texas (Chan, 2008).

According to the Canadian Library Association (2014), "research continues to demonstrate results that student achievement increases with the support of professional library staff and well-funded school libraries," as stated in Hammond's research (2017). In certain circumstances, a sample library program includes access to school library resources, the newest technology, and information literacy skills, as well as collaborative support from teachers and librarians. It is impossible to avoid conducting research in school libraries. A well-qualified library program with skilled teachers and librarians has a major impact on student progress.

Hypothesis

H₀: University Library has no effect on Academic Achievement

H₁: University Library has an effect on Academic Achievement

RESEARCH METHOD

Population and Sampling Techniques

The population is the entire individual who is the subject of the study. The sample is part or representative of the population studied (Arikunto, 2010) in Sabirin, Rivilla, and Assidiqi (2013). This research uses purposive sampling.

Research Method

The research method employed in this study was explanatory research. The explanatory survey method is a type of research that employs questionnaires to collect data from a sample or population and then uses that

data to explain the causal relationship between the variables researched (Sabirin, Rivilla, and Assidiqi, 2013). The study was carried out at Maranatha Christian University.

The following are the student sampling criteria that will be employed in this study:

1. Students who are presently enrolled in or have previously enrolled in Auditing classes.
2. Active students from the 2015-2020 class
3. Students who have made a library visit

Data Collection Technique

Purposive sampling is used as the sampling technique, which is a technique by applying certain criteria to determine the sample (Gunawan and Hardjunanto, 2020). The participants in this study are all students enrolled in the Auditing Accounting Study Program at Maranatha Christian University in Bandung. This study used a questionnaire data collecting technique using a Likert scale of 1-5 and documentation procedures to acquire data.

Data Analysis Technique

1. Test for Validity and Reliability

Validity is a metric that indicates how reliable an instrument is (Arikunto, 2002:144 in Ariyanti, 2010). If the Pearson Correlation value $> r$ -table and the significance level of each statement item score to the overall score of the statement items is less than 005, the instrument is deemed to be legitimate (Wahyu, 2010:92 in Ariyanti, 2010). The instrument is said to be reliable if the instrument is able to reveal reliable data in accordance with the actual reality. According to Arikunto (2013: 211) in Furqon (2018). Reliability indicates an understanding that the instrument is reliable enough to be used as a data collection tool because the instrument is already good. Cronbach's alpha statistical test was used to verify the instrument's reliability. An instrument is regarded to be reliable if the findings of Cronbach's alpha calculation reveal a value larger than 0,60, according to Nunnaly in Ghazali (2011: 25) in Furqon (2018).

2. Test of Classic Assumption

Tests of Normality and Heteroscedasticity are two common assumption tests.

3. Hypothesis testing

Partially Significant Test (T-test) and Simple Regression Test are used in this study.

4. Operational Variables

Table 1
Variable Operationalization

No	Variable	Indicator	Scale
1	University Library (X)	Physical Infrastructure	<i>Likert</i>
2		Staffing	<i>Likert</i>
3		Collection Development	<i>Likert</i>
4		Students' Reading Habits	<i>Likert</i>
5		Library Operating Hours	<i>Likert</i>
9	Academic Achievement (Y)	GPA Increment	<i>Likert</i>
10		Accuracy of task execution	<i>Likert</i>
11		Motivation to conduct research	<i>Likert</i>
12		Learning Motivation	<i>Likert</i>
13		Accuracy in Doing Exams	<i>Likert</i>

Source: Adapted from Nengomasha, Uutoni, & Yule (2012)

RESULT AND DISCUSSION

Description of the Object of research

Active students from the Faculty of Business, Accounting Study Program, Maranatha University, Bandung, class of 2015-2020 were the subject of this research study.

The respondents' profiles are as follows:

1. Male respondents made up 27.7% of the total, while female respondents made up 72.3 percent.
2. The majority of the responses are between the ages of 19 and 20. (38.4 percent)

The influence and link between research variables are described using this strategy. A questionnaire was handed to the students as the study's tool (Kifta, Giaftman, Simatupang, Watrianthos, 2022).

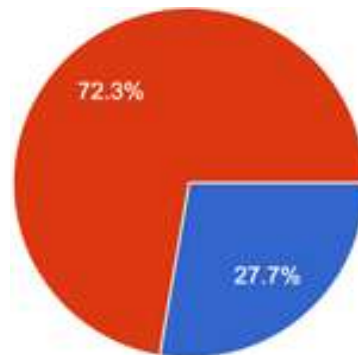


Figure 1. Percentage of Respondents

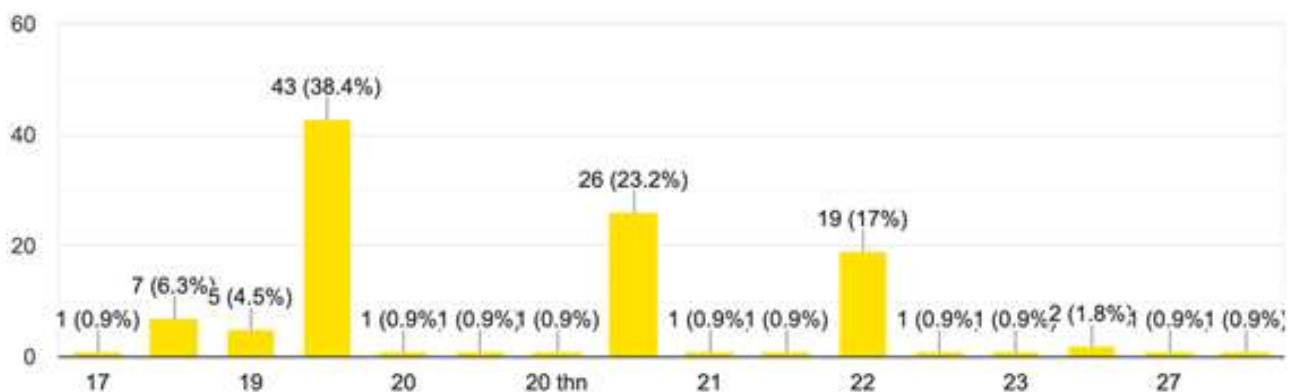


Figure 2. Age of Respondents

Test of Validity and Reliability

1. Test of Validity

Table 2
Test of Validity Results

No	r_{xy}	r_{label}	Notes
1	0.342	0.1857	Valid
2	0.409	0.1857	Valid
3	0.480	0.1857	Valid
4	0.603	0.1857	Valid
5	0.682	0.1857	Valid
6	0.726	0.1857	Valid
7	0.651	0.1857	Valid
8	0.589	0.1857	Valid
9	0.367	0.1857	Valid
10	0.570	0.1857	Valid
11	0.448	0.1857	Valid
12	0.589	0.1857	Valid
13	0.673	0.1857	Valid
14	0.692	0.1857	Valid
15	0.621	0.1857	Valid
16	0.618	0.1857	Valid
17	0.701	0.1857	Valid
18	0.694	0.1857	Valid
19	0.562	0.1857	Valid
20	0.675	0.1857	Valid

All r count $>$ r table, as seen in the table above, indicates that the questionnaires are declared valid.

2. Reliability Test

Table 3
Test of Reliability Results
Reliability Statistics

Cronbach's Alpha	N of Items
.919	20

If the result (Cronbach alpha) is more than 0.60, the variable is deemed to be dependable. Because it has a Cronbach alpha of 0.919, this study variable is considered dependable.

The Test of Classic Assumption

1. Test of Normality

Table 4
Normality Test Results
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		112
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	2.33364546
Most Extreme Differences	Absolute	.046
	Positive	.043
	Negative	-.046
Kolmogorov-Smirnov Z		.490
Asymp. Sig. (2-tailed)		.970

a. Test distribution is Normal.

b. Calculated from data.

The data exhibits a normal distribution because all variables have a sig value over 0.05, with a sig value of 0.970.

2. Heteroscedasticity Test

Table 5
The Plot of Heteroscedasticity Test Results
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-.162	1.236		-.131	.896
1 PERPUSTAKAAN	.031	.018	.158	1.680	.096

a. Dependent Variable: Abs_Res

The data does not show heteroscedasticity, because all variables have a sig value over 0.05, where the sig value is 0.096, according to the test results.

Research Results

Table 6
Result of T-Test
Collinearity Statistics

Model	t	sig
(Constant)	-.597	.552
University Library	9.399	.000

The Effect of University Library On Academic Achievement

The t value is 9.399, with a sig value of 0.000, indicating that the sig value is less than 0.05, according to the results of SPSS computations. As a result, the independent variable (Library) has a partly positive effect on the dependent variable (Academic Achievement)

From the partial test results, the following results are obtained:

H1: Accepted, the University Library has an impact on student academic achievement.

Table 7
Simple Linear Regression Results
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-1.303	2.182		-.597	.552
1 LIBRARY	.306	.033	.667	9.399	.000

a. Dependent Variable: ACADEMIC ACHIEVEMENT

$$Y = a + bx$$

$$Y = -1.303 + 0.306X$$

Notes:

- Y = Academic Achievement Variable
- X = Library Variable
- a = constanta (if the value of x is 0, then Y will be a/constant)
- b = regression coefficient (increase or decrease value)

This means that:

- a = a constant of -1.303, meaning that if the Library (X) value is 0, then the output (Y) value is -1.303
- b = regression coefficient of 0.306, meaning that if the library has increased by 1, the output (Y) has increased by 0.306

Discussion of Research Results

The Effect of Library on Academic Achievement

With the good services provided by staff and the availability of complete facilities, students will be more comfortable in the library and will often spend time in the library if they have free time. With frequent visits to the library, the GPA of a student will be high and increase (Dewi, 2015).

This is also explained by Sumadi in E.R.Dewi (2006) that the intensity of library utilization will affect the level of student understanding, where the more often students use learning information sources in the library, will increase their knowledge and indirectly affect their achievement. The success or failure of education achieved by students is the responsibility of students, lecturers, and other supporting facilities such as libraries. In this case, teaching is not only viewed in terms of processes and results, but also in terms of other educational supporting facilities and infrastructure such as laboratories and libraries. Where there is an optimal teaching process, it must also be supported by the facilities and infrastructure of a learning information resource center. The students learning outcomes achieved are determined not only by the ability of the students themselves but also by the frequency with which students use the library as a central source of scientific information (Jamaluddin, 2014).

CONCLUSION

This study found that having good library facilities can increase a student's motivation to study. Academic success will rise if students are motivated to learn. A good library should have enough study space, computers with internet access, a large book collection, a trained librarian, and flexible operating hours (and have a website that can be accessed from everywhere). Similarly, technology is required in education to facilitate the development of learning depending on these students' needs (Hutagalung, 2022).

One of the most important measures to increase graduation quality is to improve the quality of learning at all levels of education, both in terms of planning and procedure (Laoli, Dakhi, Zagoto, 2022). All students' learning styles can be accommodated with a sufficient library. Students who understand their learning style will be able to learn more effectively and manage their learning time, resulting in improved student learning results (Suryati, Dewi, Susanta, 2022).

REFERENCES

- Abdullah, S., & Sutanto, T. E. (2015). *Statistika Tanpa Stress*. TransMedia Pustaka.
- Ariyanti, I. (2010). *Pengaruh Minat dan Motivasi Belajar Terhadap Prestasi Belajar Mahasiswa Program Studi Pendidikan Akuntansi Universitas Negeri Semarang Angkatan 2008/2009*. Universitas Negeri Semarang.
- Ayaz, D. M., Ali, N., & Khan, A. B. (2017). Impact of School Library on Students' Academic Achievement at Secondary School Level in Southern Districts of Khyber Pakhtunkhwa. *International Journal of Academic Research in Business and Social Sciences*, 7(5), 203–213.
- Chan, C. (2008). The impact of school library services on student achievement and the implications for advocacy: A review of the literature. *Access*, 22 (4), 15-20. Retrieved from https://repository.hkbu.edu.hk/lib_ja/5
- Dewi, M. D. (2015). Pengaruh Kualitas Pelayanan dan Fasilitas Perpustakaan terhadap Prestasi Belajar Mahasiswa Universitas Samudra. *Jurnal Manajemen Dan Keuangan*, 4(1), 178–186.
- Frediyanto, D. (2012). *Pengaruh Fasilitas Perpustakaan dan Pelayanan Pustakawan Terhadap Minat Baca Masyarakat di Perpustakaan Daerah Kabupaten Boyolali*. Universitas Sebelas Maret Surakarta.
- Furqon, B. W. (2018). *Pengaruh Pemanfaatan Teknologi Informasi, Perpustakaan dan Lingkungan Kampus Terhadap Prestasi Belajar Mahasiswa Pendidikan Ekonomi Fakultas Ekonomi Universitas Negeri Yogyakarta*. Universitas Negeri Yogyakarta.

- 3821 *The Effect of the University Library on Students in the Accounting Program's Academic Success – Vinny Stephanie Hidayat, Aurora Angela, Christian Jovi*
DOI: <https://doi.org/10.31004/edukatif.v4i3.2633>
- Gunawan, B., & Hardjunanto, A. (2020). Determinan Praktik Perataan Laba. *Jurnal Akuntansi*, 12(2), 178–186.
- Hammond, A. J. (2017). The Impact of School Library Programs on Student Achievement. *Saskatchewan School Library Association*, 1-13.
- Hutagalung, I. S. R. (2022). The Development of Playstore-Based German Speaking Skills with German Conversation Practice Application Hallo. *EDUKATIF: JURNAL ILMU PENDIDIKAN*, 4(2), 2253–2259.
- Jamaluddin. (2014). Pengaruh Pemanfaatan Layanan Perpustakaan Terhadap Prestasi Belajar Mahasiswa Di Universitas Hasanuddin. *JUPITER*, XIII(1), 1–8.
- Jufri, H. H. Al. (2017). *Pengaruh Kualitas Fasilitas Perpustakaan dan Kualitas Media Pembelajaran Terhadap Prestasi Belajar Fiqh Siswa MT's Darul Hikam Kota Cirebon*. Universitas Islam Nahdlatul Ulama (UNISNU).
- Kifta, D. A., Giatman, M., Simatupang, W., & Watianthos, R. (2022). The Effect of Work-Based Learning and Experiential Learning Models on The Student's Performance at Batam Welding Training Centre. *EDUKATIF: JURNAL ILMU PENDIDIKAN*, 4(2), 1630–1638.
- Hoerudin, C. W. (2022). Indonesian Language Teaching And Education among the Millennial Generation. *EDUKATIF: JURNAL ILMU PENDIDIKAN*, 4(2), 2688–2696.
- Laoli, A., Dakhi, O., & Zagoto, M. M. (2022). The Application of Lesson Study in Improving the Quality of English Teaching. *EDUKATIF: JURNAL ILMU PENDIDIKAN*, 4(2), 2238–2246.
- Merna. (2020). Pengaruh Sistem Desentralisasi dan Ketidaktentuan Lingkungan Terhadap Kinerja Manajerial Yang Dimoderasi oleh Asimetri Informasi. *Jurnal Akuntansi*, 12(1), 58–72.
- Nengomasha, C. T., Uutoni, W. E., & Yule, W. (2012). The Impact of School Libraries on Learning and Academic Achievement: A Namibian Case Study. *International Journal of Information Processing and Communication*, 1(1), 120–138.
- Novo, A., & Calixto, J. A. (2009). Academic Achievement and/or Educational Attainment-The Role of Teacher Librarians in Students' Future: Main Findings of A Research in Portugal. *Conference Paper-September 2009*.
https://www.researchgate.net/publication/259997914_Academic_achievement_andor_educational_attainment_-_the_role_of_teacher_librarians_in_students'_future_main_findings_of_a_research_in_Portugal
- Pambudi, B. A. (2018). Hubungan Penggunaan Jaringan Internet, Pelayanan Administratif, Minat, Dan Motivasi Belajar Dengan Prestasi Mahasiswa. *JMSP: Jurnal Manajemen Dan Supervisi Pendidikan*, 2(3), 159–168.
- Purwaningsih, D. C. (2015). *Pengaruh Fasilitas Perpustakaan dan Pelayanan Perpustakaan Terhadap Minat Membaca Siswa Kelas XI Di Perpustakaan SMKN 1 Kendal*. Universitas Negeri Semarang.
- Sabirin, M., Rivilla, S. R., & Assidiqi, H. (2013). Faktor-faktor Yang Mempengaruhi Prestasi Belajar Mahasiswa PMTK Fak. Tarbiyah dan Keguruan IAIN Antasari. *Tashwir*, 1(1), 99–113.
- Suryati, N. W. N., Dewi, K. M. C., & Susanta, P. A. E. (2022). The Learning Style of Nursing Student in English for Nurses. *EDUKATIF: JURNAL ILMU PENDIDIKAN*, 4(2), 1615–1620.
- Williams, D., Wavell, C., & Morisson, K. (2013). *Impact of School Libraries on Learning. Critical Review of Published Evidence to Inform the Scottish education Community*. Robert Gordon University Institute for Management, Governance & Society (ImaGeS).