The Influence of Learning Discipline and Learning Facilities on Learning Achievement with Parental Support as a Moderating Variable for Vocational School Students Majoring in Accounting in East Jakarta

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Abstract

Learning achievement is a skill that involves cognitive, affective and psychomotor aspects after students participate in class and can be measured through tests or other appropriate instruments. Learning discipline is an awareness of one's obligations and duties in complying with written and unwritten rules for better change. Learning facilities are all tools and materials needed by teachers and students to help learning activities to get maximum results. Parental support is the responsibility of parents in fostering, educating and facilitating children both physically and psychologically as a fulfillment of children's needs. The purpose of this study was to determine whether learning discipline affects learning achievement, learning facilities affect learning achievement, parental support moderates the effect of learning discipline on learning achievement, and parental support moderates the effect of learning facilities on learning achievement in Vocational High School *(VHS)* students majoring in accounting in East Jakarta. The study was conducted at 10 *VHS*, 40 *VHS*, and 48 *VHS*. This study uses quantitative research with a survey method. The population comes from Vocational High School students majoring in accounting in East Jakarta. The sampling technique used in this study was simple random sampling. The number of samples was 168 respondents. The data collection technique used was a questionnaire processed with SPSS and documentation. The results showed that learning discipline had an effect on learning achievement, learning facilities did not have an effect on learning achievement, parental support strengthened the effect of learning discipline on learning achievement, parental support did not strengthen or weaken the effect of learning discipline on learning achievement. Recommendations for further research are: can explore other factors that influence learning achievement, expand the data collection area so that new things can be discovered that can influence learning achievement.

Keywords: Learning Discipline, Learning Facilities, Parental Support, Learning Achievement.

1. Introduction

Education is an important need for humans to realize. In Indonesia, education is regulated in the Preamble to the 1945 Constitution concerning the Aims of Education, Article 31 of the 1945 Constitution concerning Educational Rights and Obligations, and Law Number 20 of 2003 concerning the National Education System. The quality of education has a big impact on students because the quality of education is the core of teaching and learning activities (Rosyid, 2020). Education directs a person to become a complete human being both in the family, socially and at school. The family plays the role of being the earliest and most important educational institution, the social role is the forum for educational development, and the school plays the role of being a legitimate educational institution (Bafirman, 2016).

Since birth, humans have played a role in various learning processes, ranging from simple activities to large and complex ones (Suryana, 2018). Teaching and learning activities can be evaluated through student learning achievements. Based on research by Darmadi (2017), learning achievement is the result of an evaluation of the learning process in the form of sentences, letters or symbols obtained by children within a certain period of time. Learning achievement is influenced by two factors, namely internal factors and external factors. Internal factors are factors that originate from within a person while external factors are factors that originate from outside a person. Internal factors include discipline, intelligence, interests, habits, talents, creativity and determination. Meanwhile, external factors include facilities and infrastructure, family social environment, temperature, air humidity, time, place, teaching strategies, teachers and curriculum.

Based on observations made at 40 *Vocational High School (VHS)* Jakarta, student learning achievement cannot be said to be good, some students are still not serious about studying. This is reflected in the low report card scores. Low student learning achievement is assumed to be influenced by low learning discipline and less than optimal learning facilities. As learning achievement declines over time, students become unmotivated when studying, have difficulty mastering subject matter, and lack attention to learning activities. For this reason, intervention is needed so that students are enthusiastic about learning again. Intervention efforts must be carried out quickly to ward off undesirable things, for example dropping out of school. Students will be successful if they have a high desire to learn. On the other hand, students who lack the will to learn and tend to be indifferent to lessons will be left behind, resulting in low student learning achievement. Students who want good learning achievement will try to find the best study and practice method and do it continuously in order to get the desired results.

In the learning process, parental support has an important role in improving the quality of education (Sanfo, 2020). The quality of education in question is the high and low levels of achievement in school. Parents are obliged to look after, provide a sense of security, and provide children with education from the time they are in the womb until they grow into adults (Wiyani, 2019). Children should start from a comfortable home, where their love needs can be met and they are fully accepted by their parents. That way, they tend to have good learning and social interaction skills (Astuti, 2016). Apart from that, they also tend to have good study concentration, learning achievement and emotional levels. Meanwhile, children who come from families who cannot express their love well tend to be aggressive or withdrawn and of course this will affect their learning achievements (Astuti, 2016).

Students are subjects and objects of education who need direction from other individuals in order to protect and guide them towards developing their own abilities and guiding them towards maturity (Kompri, 2017). Thus, students are people who need to develop their discipline through adult efforts to achieve human perfection. Discipline must

be a priority in schools, because discipline is the first step towards quality education. Education can run well if discipline in schools is implemented well. Learning can be said to be advanced if students can learn effectively. This will be achieved if students adhere to disciplinary values well (Kompri, 2017). Discipline must start from the teacher as an example for students. Discipline for students will more or less influence their learning achievement. When studying, students who have high discipline absorb material more easily than students who are not disciplined. Because, disciplined students will spend time every day studying.

Learning facilities according to Sultan et al. (2021) are all tools and materials that can support the learning process in order to obtain the desired and satisfying results. Learning facilities also have an impact on learning activities.

The latest thing in this research is that there is a variable of parental support which moderates the variables of learning discipline and learning facilities on learning achievement. Apart from that, the research objects are also different. In this study, the population taken were State Vocational School students majoring in accounting in East Jakarta using simple random sampling techniques in taking the sample. The samples taken came from 40 *Vocational High School (VHS)*, 48 *VHS*, and 51 *VHS* East Jakarta.

Based on observations made by researchers, 40 *VHS* Jakarta has quite good computer learning facilities, but judging from the grades in the computer accounting subjects for classes XI and XII, the Accounting Skills Program can be said to be not optimal. In addition, it was found that 10%-20% of students did not do their assignments and 35%-50% of students submitted their assignments late, thus some students had low learning discipline in computer accounting subjects. Apart from that, in class.

2. Literature Review

2.1 Learning achievement

According to Moh. Zaiful Rosyid (2019) stated that learning achievement is the result of teaching and learning activities after students have participated in it and can be assessed through tests or other appropriate instruments to measure learning achievement which includes cognitive, affective and psychomotor aspects. Meanwhile, according to Abdullah (2019), learning achievement is the achievement obtained by students after mastering the material in certain subjects after teaching and learning activities. Meanwhile, according to Safi'i et al. (2021) learning achievement is a result that states the success of students or their ability to successfully carry out learning activities. Based on the statement above, it can be concluded that learning achievement is a skill that involves cognitive, affective and psychomotor aspects after students participate in class and can be measured through tests or other appropriate instruments.

2.2 Learning Discipline

Learning discipline is a teacher's effort to regulate students' attitudes with the rules that apply at school in order to change for the better (Mirdanda, 2018). According to Setiawati et al.(2020) Learning discipline is student obedience in obeying applicable rules based on each individual's self-awareness to change their behavior in order to create maximum learning. Meanwhile, according to Maspupah (2020) learning discipline is students' awareness of their obligations and duties at home and at school regarding applicable written and unwritten rules and not carrying out things that could endanger other individuals. From the expert explanations above, it can be concluded that learning discipline is an awareness of one's obligations and duties in obeying written and unwritten rules for the sake of better change.

2.3 Learning Facilities

According to Sultan et al. (2021) Learning facilities are all tools and materials that can support the learning process in order to obtain desired and satisfying results. According to Sudiartini et al.(2021) Facilities are equipment needed to simplify the learning system between teachers and students. Meanwhile, according to Rahmawati et al.(2021) Learning facilities are what teachers and students need to facilitate, expedite and support the learning process. From the explanation above, it can be concluded that learning facilities are all the tools and materials needed by teachers and students to help learning activities to obtain maximum results.

2.4 Parental Support

Parental support is an awareness of their responsibility to continue to educate and care for their children by fulfilling children's basic needs in the form of attention, security, comfort and finances (Putra et al. 2020). According to Lee & Simpkins (2021), Parental support is the activity of agreeing on positive things and facilitating all children's needs with each child's self-concept and abilities without forcing the parents' wishes. Parental support includes two things, namely physical and psychological. Physical support is a form of parental contribution by providing objects to support learning, while psychological support is a form of parental contribution in the form of attention, advice, affection and so on (Febriani & Sugiarti, 2021). Based on the definitions explained above, it can be concluded that parental support is the responsibility of parents in nurturing, educating and facilitating children both physically and psychologically to fulfill the child's needs.

3. Research Methods

The study was conducted in 10 Vocational High Schools *(VHS)*, 40 *VHS*, and 48 *VHS*. This study used quantitative research with a survey method. The population came from students of State Vocational High Schools majoring in accounting in East Jakarta. The sampling unit in this study was individual students. The sampling technique used in this study was simple random sampling. The number of samples was 168 respondents. The data collection technique used was a questionnaire processed with SPSS and documentation.

3.1 Research Design

After the research instrument is prepared, the next step is to distribute the questionnaire. The questionnaire filled out by students is questions in Google Forms or in the form of a printed questionnaire and will be used as a source of primary data. For documentation techniques using secondary data in the form of student report card scores. This study uses

a Likert scale of 1-5 for the variables of learning discipline, learning facilities, and parental support.

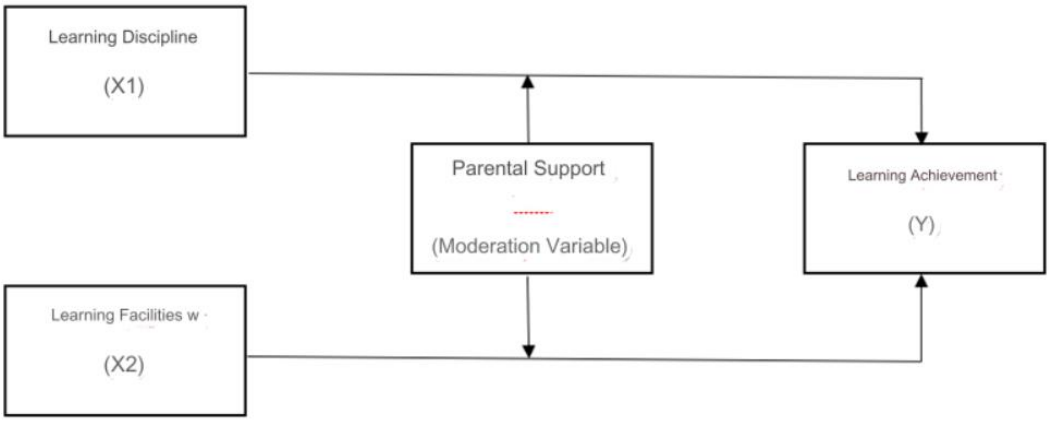

Figure 3.1 Research Constellation
Source: Processed by Researchers (2024)

3.2 Data Analysis

After the research instrument has been prepared, the next step is to distribute the questionnaire. The questionnaires that students fill out are questions in Google Forms or in the form of printed questionnaires. After obtaining the sample size, the data was analyzed using SPSS. Facility Study against Performance Study with Parental Support as a moderating variable.

Table 3.1 Likert Scale

Statements	Positive	Negative
Always	5	1
Often	4	2
Sometimes	3	3
Rarely	2	4
Never	1	5

Source: Processed by Researchers (2024)

The data analysis techniques used in this study are:

1. Validity Test

Validity test is a measurement carried out to show the level of validity of the instrument. Validity test is carried out by analyzing data from the results of instrument testing in the form of item validity using the item score coefficient and the total score of the instrument. $rhitung$ is compared with $rtabel$ with an error rate of 5%. $rhitung > rtabel$ then it is declared valid, otherwise $rhitung < rtabel$ then the drop statement means that the question item cannot be reused. The formula used is as follows:

$$\text{rit} = \frac{\Sigma x_i x_t}{\sum xi^2 xt^2}$$

Description:
rit = correlation coefficient of item score with total score
∑xi = sum of squared deviations from xi
∑xt = sum of squared deviations from xt

2. Reliability Test

An instrument can be said to be reliable if the instrument produces the same information when used again when measuring the same object. In addition, questions that have been validated are measured for reliability using the Cronbach's Alpha formula. If the Cronbach's Alpha value is 0.0 - 0.20, it means less reliable; 0.21 - 0.40 means somewhat reliable; 0.41 - 0.60 means quite reliable; 0.61 - 0.80 means reliable; and 0.81 - 1.00 means very reliable. The formula used is as follows:

$$\frac{k}{k-1}\left(1-\frac{\Sigma s_{i^2}}{s_{t^2}}\right)$$

Description:
rii = test reliability coefficient
k = valid statement
s_{i^2} = item score variance
s_{t^2} = total score variance

3. Classical Assumption Test

a. Normality Test

The normality test is used to test whether the regression model has a normal distribution or not. The test used to test normality is the Kolmogorov-Smirnov test. According to Santoso (2012), the basis for decision making can be based on probability (Asymptotic Significance), namely: if the probability > 0.05 then the population is normally distributed, while if the probability < 0.05 then the population is not normally distributed.

b. Heteroscedasticity Test

The test for heteroscedasticity symptoms aims to see whether in the regression model there is inequality of variables from the residuals of one observation to another (Ghozali, 2013). In this study, the researcher used the Glesjer test. The criteria used are: if the significance value ≥ 0.05 then it is found that the data does not show symptoms of heteroscedasticity while if the significance value < 0.05, it is found that the data shows symptoms of heteroscedasticity.

c. Multicollinearity Test

Multicollinearity means that there is a strong relationship between some or all of the independent variables in the regression model. In this study, the variance inflation factors (VIF) and tolerance values are used as indicators of the presence or absence of multicollinearity among the independent variables. The basis for decision making is:

1. If the tolerance value is > 0.10, then there is no multicollinearity in the path model and if the tolerance value is <0.10, then there is multicollinearity in the path model.
2. If the VIF value is < 10, then there is no multicollinearity in the path model and if the VIF value is > 10, then there is multicollinearity in the path model.

4. Multiple Regression Analysis

Multiple Regression is a test to determine the influence between more than one independent variable and one dependent variable. Multiple regression test can be calculated using the following formula:

$$Y = a + b1X1 + b2X2$$

Description:
SSreg = sum of square value of regression
SSres = sum of square residual value
n = number of samples
k = number of variables

5. Hypothesis Test Analysis

a. F Test

The F test is carried out by comparing the calculated F and the F table with the following provisions: if the calculated F> F table then H0 is rejected and H1 is accepted; conversely if the calculated F <F table then H0 is accepted and H1 is rejected. The f test can be calculated using the following formula:

$$f = \frac{SSreg/(k-1)}{SSres/(n-k)}$$

Description:
SSreg = sum of square value of regression
SSres = sum of square residual value
n = number of samples
k = number of variables

b. T-test

T-test is a test conducted to determine the ability of independent variables to explain dependent variables individually. The level of significance used in this study is 5%. If T count ≥ T table means that the independent variable affects the dependent variable. Meanwhile, if T count < T table means that the independent variable does not affect the dependent variable. The T-test can be calculated using the following formula:

$$t = \frac{r\sqrt{n-2}}{\sqrt{1-r^2}}$$

Description:
r = simple correlation coefficient
n = amount of data

c. R Square Test

The R Square test is used to determine how close the relationship is between the independent variable and the dependent variable. This R Square test is used when there are several X variables. The value of R Square is indicated by the Adjusted R.Square value which is between 0 and 1. R Square can be calculated using the following formula:

$$R^2 = \frac{b_1 \sum X_1 + b_2 \sum X_2 Y}{Y^2}$$

Description:
R^2 = coefficient of determination
b_1 = slope of the best estimate line
X = value of variable X
Y = value of variable Y

6. Moderated Regression Analysis (MRA) Test

MRA is a common method used to test the moderation effect where the linear regression equation contains an interaction element (multiplication of two variables

between the independent variable and the moderator variable). The MRA test can be calculated using the following formula:

$$Y = \alpha + \beta 1X1 + \beta 2X2 + \beta 3Z + \beta 4X1Z + \beta 5X2Z + \varepsilon$$

Description:
Y = learning achievement
α = constant
β = independent variable coefficient
X1 = learning discipline
X2 = learning facilities
Z = parental support
X1Z = learning discipline x parental support
X2Z = learning facilities x parental support
ε = error

4. Results

4.1 Classic Assumption Test

1. Normality Test

The test used to test normality is the Shapiro Wilk test. According to Santoso (2012), the basis for decision making can be based on probability (Asymptotic Significance), namely if the probability is > 0.05 then the distribution of the population is normal, whereas if the probability is < 0.05 then the population is not normally distributed.

Table 4.1 Data Normality Test

Tests of Normality

	Kolmogorov-Smirnova			Shapiro-Wilk		
	Statistics	Df	Sig.	Statistics	df	Sig.
Unstandardized Residuals	,043	168	,200*	,985	168	,065

*. This is a lower bound of the true significance.

a. Lilliefors Significance Correction

Source: Processed by Researchers (2024)

The results of the Kolmogorov test table show that all recognized variables have a probability value of 0.200 > 0.05 so it can be said that the data is normally distributed.

2. Heteroscedasticity Test

In this study, researchers used the Glesjer test. The criteria used are if the significance value is ≥ 0.05, then it is found that the data does not show symptoms of heteroscedadity, whereas if the significance value is < 0.05, then it is found that the data shows symptoms of heteroscedasticity.

Table 4.2 Heteroscedasticity Test Results

Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	Q	Sig.
	B	Std. Error	Beta		
Constant	3,413	1,216		2,806	,006
X1	-.355	,199	-.139	-1,783	,076
X2	,051	,178	.024	,287	,774
Z	,081	,175	,039	,464	,643

a. Dependent Variable: Abs_RES

Source: Processed by Researchers (2024)

The probability value for the learning discipline variable is 0.076 >0.05 and the learning facilities variable is 0.774 > 0.05 and parental support is 0.643 >0.05, so the data does not show symptoms of heteroscedasticity.

3. Multicollinearity Test

Multicollinearity means that there is a strong interaction between some or all of the independent variables in the regression model. In this research, the variance inflation factors (VIF) value was used as an indicator of whether there is multicollinearity between the independent variables. If the tolerance value is > 0.10, then there is no multicollinearity in the temporary path model. If the tolerance value is <0.10, then multicollinearity occurs in the path model. Apart from that, it can also be seen based on the VIF (Variance Inflation Factor) value, if the VIF value is < 10, then there is no multicollinearity in the path model, whereas if the VIF value is > 10, then multicollinearity occurs in the path model.

Table 4.3 Multicollinearity Assumption Test Results

Variable	Tolerance	VIF	Description
Learning Discipline (X_1)	.408	2.450	No multicollinearity
Learning Facilities (X_2)	.435	2.297	No multicollinearity
Parental Support (Z)	.890	1.123	No multicollinearity

Source: Processed by Researchers (2024)

The test results above show that the VIF value of the two independent variables is <10, namely learning discipline 2.450; learning facilities 2,297; and parental support 1,123. Tolerance value > 0.1, namely learning discipline .408; learning facilities .435; and parental support .890. Thus, it can be concluded that there are no symptoms of multicollinearity between the three independent variables.

4.2 Multiple Regression Analysis

The regression equation is a statistical study that functions to predict the influence of learning discipline variables and learning facilities on learning achievement moderated by parental support.

Table 4.4 Regression Test Result

Coefficients[a]					
Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
Constant	-118.402	21.412		-5.530	.000
X1	3.317	.606	3.020	5.475	.000
X2	.464	.743	.327	.624	.533
Z	1.673	.239	2.799	6.998	.000
X1Z	-.030	.007	-3.051	-4.484	.000
X2Z	.000	.008	.018	.029	.977

a. Dependent Variabel: Y

Source: Processed by Researchers (2024)

Based on the table above, the value of the multiple regression equation is known:

$$\mathbf{Y = -118.402 + 3.317X1 + 0.464X2 + 1.673Z - 0.030X1Z + 0.000X2Z}$$

α = -118,402 means that, if the variables learning discipline, learning facilities, parental support, moderation of learning discipline*parental support and moderator of learning facilities*parental support are equal to zero or constant, then learning achievement has a value of **-118,402** units.

β1 = 3,317 means that, if learning discipline increases by one unit and the value of other variables remains or is equal to zero, then the value of the learning achievement variable will increase by **3,317** units.

β2 = 0.464 means that, if learning facilities increase by one unit and the value of other variables remains or is equal to zero, then the value of the learning achievement variable will increase by **0.464** units.
β3 = 1.673 means that, if parental support increases by one unit and the value of other variables remains or is equal to zero, then the value of the learning achievement variable will increase by **1.673** units.
β4 = -0.030 means that, if learning discipline is moderated by parental support decreases by one unit and the value of other variables remains or is equal to zero, then the value of the learning achievement variable will decrease by **0.030** units.
β 5 = 0.000 means that, if learning facilities are moderated by parental support increases by one unit and the value of other variables remains or is equal to zero then the value of the learning achievement variable will be predicted to increase by **0.000** units.

4.3 Hypothesis Test Analysis

1. F Test

The F test functions to measure whether learning discipline and learning facilities influence learning achievement. If the sig value. < 0.05 and the calculated F value > F table means that learning discipline and learning facilities are moderated by parental support and simultaneously influence learning achievement. Conversely, if the sig value. > 0.05 and F count < F table, then learning discipline and learning facilities are moderated by parental support and have no effect on learning achievement.

Table 4.5 F Test

ANOVA[a]

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	5022.359	5	1004.472	134.675	.000[b]
Residual	1208.271	162	7.458		
Total	6230.630	167			

a. Dependent Variabel: Y
b. Predictors: (Constant), X2Z, X1, Z, X2, X1Z

Source: Processed by Researchers (2024)

It can be seen that the significance value is 0.000 < 0.05 and the calculated F value is 134.675 > F table 2.269, so it can be concluded that learning discipline and learning facilities moderated by parental support simultaneously influence learning achievement.

2. T test

The t test functions to determine learning discipline and learning facilities, moderated by parental support, which partially influence learning achievement. If the significance value is < 0.05, the hypothesis is accepted or there is an influence between the independent variable on the dependent variable, whereas if the value is sig. > 0.05 hypothesis is rejected or the independent variable has no effect on the dependent variable. Apart from that, if T count ≥ T table means that the independent variable influences the dependent variable. Meanwhile, if T count < T table, it means that the independent variable does not affect the dependent variable. Based on table 4.4 column T, it is known that:

1. The learning discipline variable has a sig value. is 0.000 < 0.05 and T count is 5.475 > t table 1.974, so there is an influence between learning discipline and learning achievement.
2. The learning facilities variable has a sig value. is 0.533 > 0.05 and T count is 0.624 < t table 1.97, so there is no influence between learning facilities on learning achievement.
3. The learning discipline variable moderated by parental support has a sig value. is 0.000 < 0.05 and T count is 4.484 > t table 1.97, so there is an influence between learning discipline moderated by parental support on learning achievement.

4. The learning facility variable moderated by parental support has a sig value. amounting to 0.977 > 0.05 and T count 0.029 < t table 1.97, so there is no influence between learning facilities moderated by parental support on learning achievement.

3. Uji R Square

The R Square test functions to measure the contribution of learning discipline variables and learning facilities moderated by parental support on learning achievement.

Table 4.7 R Square Test

Model Summary			
Model	R	R Square	Adjusted R Square
1	.898[a]	.806	.800

a. Predictors: (Constant), X2Z, X1, Z, X2, X1Z

Source: Processed by Researchers (2024)

The R Square value is 0.806, which means that the variables of learning discipline and learning facilities are moderated by parental support and simultaneously provide involvement in learning achievement of 80.6%. R Square from 74% increased to 80.6% so that parental support contributed 6.6%.

4.4 Moderated Regression Analysis Test (MRA)

The regression equation is a statistical analysis used to predict the effect of learning discipline and learning facilities variables on learning achievement in parental support moderation. Based on table 4.18 in column B, it is known that the regression coefficient of the interaction of learning discipline and parental support of -0.030 proves a negative direction, which means that every time there is a decrease in the value of the interaction of learning discipline and parental support by 1 point, it will weaken learning achievement by 0.030 assuming that other variables are constant. In addition, the regression coefficient of the interaction of learning facilities and parental support of 0.000 proves a positive direction, which means that every time there is an increase in the value of the interaction of learning facilities and parental support by 1 point, it will strengthen learning achievement by 0.000 assuming that other variables are constant.

4.5 Discussion

1. The Influence of Learning Discipline on Learning Achievement

The results of the research show that learning discipline on learning achievement has a sig. equal to 0.000 < 0.05. So it can be concluded that **H_1: which states that there is an influence of learning discipline on learning achievement is accepted.** So there is an influence between learning discipline on learning achievement. This finding is in line with research by Aji (2018) and Kamaruddin (2023) which states that there is a positive and significant influence of learning discipline on learning achievement. This is also in accordance with the research of Krskova et al., (2024) which states that personal discipline is significantly related to individual competitiveness.

According to Fasya et al. (2023) 56.9% of PAI learning achievement is influenced by learning motivation and discipline factors. In comparison, 43.1% is influenced by other factors not examined in this study, such as family, environmental, economic, facilities and other factors. This study contradicts Wahab et al. (2021) who stated that learning discipline does not have a significant effect on student learning achievement at SMA Muhammadiyah Maumere. According to Safna & Wulandari (2022) who stated that learning discipline does not have a significant effect on student learning outcomes at 2 *Vocational High School (VHS)* Buduran Sidoarjo.

2 Effect of Learning Facilities on Learning Achievement

Learning facilities on learning achievement have a sig value. Amounting to 0.533 > 0.05. So it can be concluded that **H_2: which states that there is an influence of learning facilities on learning achievement is rejected**. So there is no influence between learning facilities on learning achievement. This finding is in line with research by Fahriadi et al. (2022), Sunadi (2013) and Zuhry & Ghofur (2021) state that learning facilities have no influence on learning achievement. This is due to other factors that influence learning achievement such as learning environment factors, learning styles, parental attention, study habits, interest in reading, and so on (Sunadi 2013).

3. The Influence of Learning Discipline in Moderating Parental Support for Learning Achievement

Learning discipline moderated by parental support has a sig value. Equal to 0.000 < 0.05. So it can be concluded that **H_3: which states that there is a moderated influence of learning discipline on parental support on learning achievement is accepted.** So there is an influence between learning discipline moderated by parental support on learning achievement. The level of education and support of parents has a big impact on a child's education. This support helps children feel motivated to learn and achieve their life goals. As a result, children tend to achieve better learning achievements (Murti 2020). Parental support not only provides emotional support, but also helps create an environment that supports learning and provides concrete assistance in facing learning challenges, all of which contribute to improving a child's academic achievement.

According to Narayani et al. (2021) there is a significant relationship between parenting patterns and online learning discipline on learning outcomes in the new normal era. This study contradicts Krskova et al., (2024) who stated that participation in music or discipline in high school did not find a significant relationship with individual competitiveness and was supported by different parental expectations between mothers and fathers.

4. The Effect of Learning Facilities in Moderating Parental Support on Learning Achievement

Learning facilities moderated by parental support have a sig value. amounting to 0.977 > 0.05. So it can be concluded that **H_4: which states that there is a moderated influence of learning facilities on parental support on learning achievement is rejected.** So there is no influence between learning facilities moderated by parental support on learning achievement. These results are in accordance with research by Supit & Gosal (2023) which states that parents' economic status is not significantly related to learning achievement. According to Rudisa et al. (2021), parents' economic conditions do not affect students' learning achievement.

Based on Liu's research (2023), it was revealed that students and teachers face several challenges in online learning. E-learning has several challenges such as poor internet quality, student demotivation, depression, anxiety, internet addiction, and low academic achievement. Therefore, through the cooperation of teachers with school counselors and parents, it is very important to provide educational packages to teachers, students, and parents so that they are aware of the threats and avoid these threats (Liu, 2023).

According to Martoredjo (2023), internet connection is the most discussed factor related to various things that affect the online learning process. Next is the involvement of students and instructors and the *Learning Management System (LMS*). The authors also found ease of use, class management, assignments, file sharing, and communication features to be the main factors in choosing an *LMS.*

5. Conclusion, Implications, and Suggestions

5.1. Conclusion

From the results of data processing and discussion of the research results above, it can be concluded that:

1. Learning discipline has a significant influence on learning achievement. This means that, if learning discipline increases, learning achievement will increase.Learning facilities have no effect on learning achievement. This means that high or low learning facilities cannot affect learning achievement.
2. Learning facilities have no effect on learning achievement. This means that high or low learning facilities cannot affect learning achievement.
3. Learning discipline moderated by parental support has a significant influence on learning achievement. This means that, if learning discipline gets parental support, learning achievement will increase.
4. Learning facilities moderated by parental support have no effect on learning achievement. This means that high or low learning facilities when receiving parental support cannot affect learning achievement.

5.2. Implications

1. Theoretical Implications
   a. It is hoped that this research can become reference material for further research in the field of accounting education regarding the topics of learning discipline, learning facilities, learning achievement and parental support.
2. Practical Implications
   a. For students, it is hoped that this research can add insight into the factors that influence their learning achievement.
   b. For teachers, it is hoped that this research can increase teachers' insight into the factors that have an impact on student learning achievement so that this research can be used as assessment material for teachers in carrying out the learning process in order to improve student learning achievement.
   c. For schools, it is hoped that this research can provide information and input to help improve student learning achievement so that the school knows the correct steps.

5.3. Research Limitations

1. This research is limited to 3 factors that influence learning achievement.
2. This research is limited to the data collection area.

5.3. Suggestion

1. For student, students are advised to be able to maintain or even improve their learning discipline, because the higher the level of learning discipline possessed by students will have an impact on the higher learning achievements obtained by students.
2. For teachers, teachers are recommended to control internet use so that internet use can be useful for improving student learning achievement.
3. For schools, schools are expected to be able to provide sufficient facilities for the learning process.
4. For future researchers, it is hoped that further research can explore other factors that influence learning achievement and it is hoped that they can expand the area of data collection to explore other factors that might influence learning achievement.

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