The Influence of Academic Self-Efficacy, Academic Resilience, and Academic Self-Regulation on Learning Outcomes in Service, Trading, and Manufacturing Companies Accounting
(Case Study Of 11th-Grade Students Of The Accounting And Institutional Finance Program At A State Vocational School In Central Jakarta)

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Abstract
This study aims to examine the influence of academic self-efficacy, academic resilience, and academic self-regulation on students' learning outcomes in the subject of Service, Trading, and Manufacturing Company Accounting. A quantitative survey method was applied to a sample of 140 11th-grade Accounting and Finance students from three vocational high schools in Central Jakarta, selected using proportional stratified random sampling. Data were collected through a closed-ended questionnaire and analyzed using multiple linear regression.
The results show that academic self-efficacy, academic resilience, and academic self-regulation significantly and simultaneously affect students' learning outcomes ($F = 167.325$; $p < 0.001$). Partially, all three variables also show a positive and significant effect. The coefficient of determination ($R^2 = 78.7\%$) indicates that these internal psychological factors substantially influence academic performance.
These findings highlight the importance of psychological development in enhancing academic achievement. It is recommended that teachers and schools provide more support in fostering students' self-confidence, academic persistence, and learning regulation skills.
Keywords: A*cademic Self-efficacy, Academic Resilience, Academic Self-regulation, Learning Outcomes, Vocational Students.*

1. Introduction

Education is an essential aspect of human life. Through education, people are equipped with the knowledge, skills, and values that shape a holistic and competitive personality in social life. In the context of formal education, one important aspect that serves as a benchmark for the success of the educational process is learning outcomes. Learning outcomes are not only a form of academic achievement, but also a representation of the effectiveness of the education system itself in producing quality human resources (Sari et al., 2024).

According to Sumiati & Takidah, p. (2019, p. 23), one way educators can assess student learning outcomes is through End-of-Semester Exams (UAS), or what is referred to in the Kurikulum Merdeka as End-of-Semester Summative Assessments (ASAS). However, in reality, student learning outcomes at the Vocational High School (SMK) level remain a serious concern, particularly in some vocational elements. This indicates that the ongoing learning process is not yet fully effective in helping students optimally understand the material. In the context of improving the quality of education, internal student factors often receive less attention, even though an individual's ability to manage their own learning process is a crucial foundation for facing learning challenges. Therefore, it is important to examine more deeply the internal psychological factors directly related to student learning effectiveness.

Academic self-efficacy is one psychological component that affects student learning outcomes. Self-efficacy is the conviction that one can accomplish a job or reach a particular goal Bandura (1997). Academic self-efficacy, in an academic setting, is a measure of how confident students are in their capacity to comprehend the subject matter, finish tasks, and take tests. Nonetheless, findings from a Teaching Skills Practice (PKM) exercise at a Central Jakarta public vocational high school show that a large number of pupils continue to display traits of low academic self-efficacy. Most students have doubts about their abilities to finish assignments, and others even refuse to start before ever attempting.

Furthermore, there are academic challenges related to academic resilience. Academic resilience refers to an individual's capacity to bounce back and maintain optimal functioning when faced with stress, failure, or learning difficulties (Jowkar et al., 2014). Unfortunately, during the implementation of Teaching Skills Practice (PKM), it was also discovered that many students showed signs of low academic resilience. When they received scores below the Minimum Competency (KKM), some students immediately lost enthusiasm and became uninterested in remedial programs or revising unfinished assignments.

Cases were also found of many students studying only when exams were approaching, and some even had no study schedule at all. This is related to academic self-regulation, as explained by (Zimmerman, 2000). Self-regulation in learning involves awareness and control of students' cognitive, affective, and behavioral processes in achieving academic goals. Therefore, developing academic self-regulation is a crucial step in improving student learning outcomes overall.

According to a review of earlier studies, academic self-efficacy and student learning outcomes were shown to be positively and significantly correlated in Ifiana (2024) study, but negatively in Subekti & Kurniawan (2022) study. Although academic resilience has received a lot of attention in the field of educational psychology, there is still a dearth of research explicitly looking at how it affects learning outcomes, especially at the vocational high school (SMK) level. While academic self-regulation had no effect on learning outcomes because of the presence of other factors that significantly influence student learning outcomes, Fitriyah & Puspasari (2021) study found that academic self-regulation had a significant impact on learning outcomes.

This background informs the study's objective, which is to objectively show how academic self-efficacy, academic resilience, and academic self-regulation contribute to student learning outcomes, partially and simultaneously.

2. Material and Method
2.1 Design Study

This study used a survey method in conjunction with a quantitative approach. There were 216 pupils enrolled in the Accounting and Finance Expertise Program in the eleventh grade at three public vocational schools (SMK) in Central Jakarta. With a final sample size of 140 students, proportional stratified random sampling was the sampling method employed. This method was selected to guarantee that the data was represented fairly.

A closed-ended questionnaire on a Likert scale of 1 to 5 was used as the study tool to gauge respondents' agreement with various statements. Every variable was made up of multiple indicators that were created using pertinent ideas. The Bandura (1977) theory, the Masten (2001) framework, and the Zimmerman (2000) self-regulated learning model were used to

measure academic self-efficacy, academic resilience, and academic self-regulation, respectively. Prior to distribution, these instruments were tested for validity and reliability; the findings showed that every item was both valid and dependable for use in data collecting.

2.2 Data Analysis

Using SPSS version 29, a number of statistical techniques were used to evaluate the gathered data, including tests of analysis prerequisites including normality and linearity, multiple linear regression, t-tests, F-tests, and correlation analysis. Since each respondent provided unique responses and the dataset consisted of primary data without duplication, the traditional assumption tests were not used. Below is a presentation of the research model that was used.
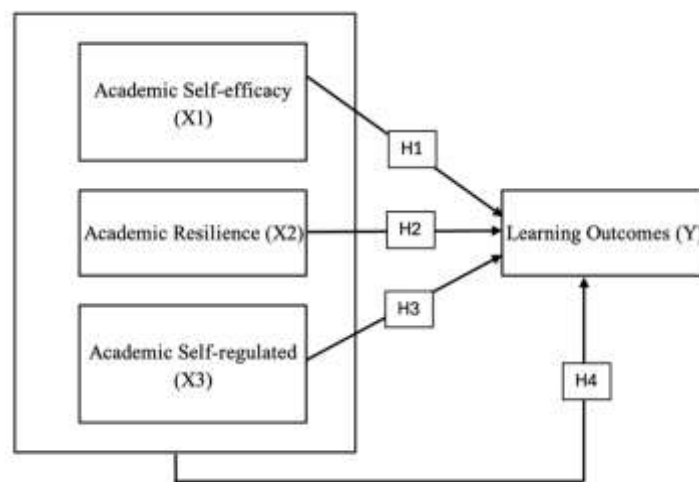

Figure 1. Research Model

3. Result

3.1 Descriptive Analysis

Table 1. Result of Descriptive Analysis

		Deskriptive Statistics			
	N	Minimum	Maximum	Mean	Std. Deviation
Hasil Belajar	140	28,5	100	76,5	17,9
Efikasi Diri Akademik	140	44	95	75,26	11,6
Resiliensi Akademik	140	45	101	80,38	10,8
Regulasi Diri Akademik	140	50	105	82,94	12

As shown in the table, each variable includes data from 140 respondents. The academic self-efficacy scores range from a minimum of 44 to a maximum of 95, with a mean of 75.26 and a standard deviation of 11.63. The academic resilience variable has scores ranging from 45 to 101, a mean of 80.38, and a standard deviation of 10.84. Academic self-regulation scores range from 50 to 105, with an average of 82.94 and a standard deviation of 12.02. Meanwhile, the learning outcomes variable has a minimum score of 28.5, a maximum of 100, an average of 76.59, and a standard deviation of 17.9.
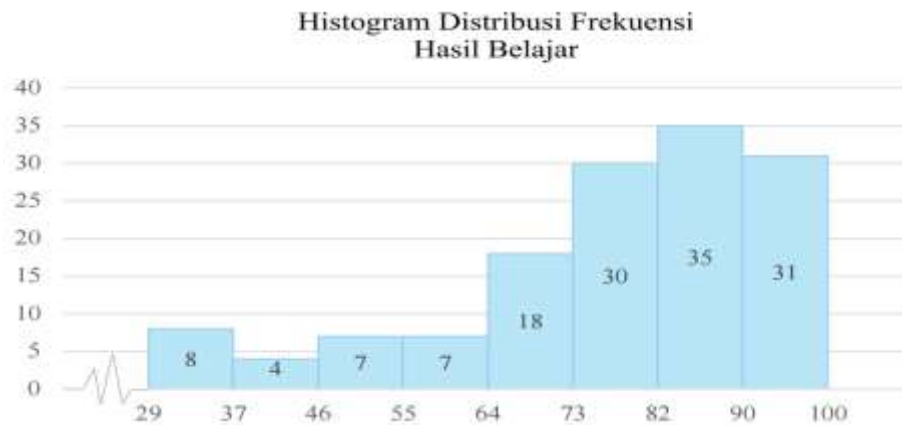
Histogram Distribusi Frekuensi
Hasil Belajar

Figure 2. Histogram Frequency Distribution of Learning Outcomes

Based on figure 2, it can be seen that the highest frequency is in the interval 82 – 89 which has an absolute frequency of 35 and a relative frequency of 25%, while the interval 37 – 45 has the smallest frequency of 4 and a relative frequency of 3%.

Histogram Distribusi Frekuensi
Efikasi Diri Akademik

Figure 3. Histogram of Frequency Distribution of Academic Self-Efficacy

Based on figure 3, it can be seen that the highest frequency is in the interval 69 - 75 which has an absolute frequency of 38 and a relative frequency of 27%, while the lowest frequency is in the interval 50 - 56 as many as 4 with a relative frequency of 3%.

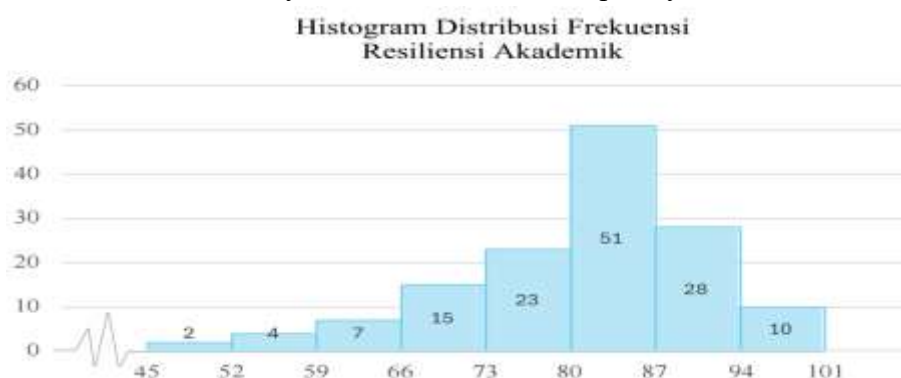Histogram Distribusi Frekuensi
Resiliensi Akademik

Figure 4. Histogram of Frequency Distribution of Academic Resilience

Based on figure 4, it can be seen that the highest frequency is in the interval 80 – 86 which has an absolute frequency of 51 and a relative frequency of 36%, while the lowest frequency is in the interval 45 – 51 as many as 2 with a relative frequency of 1%.

Histogram Distribusi Frekuensi
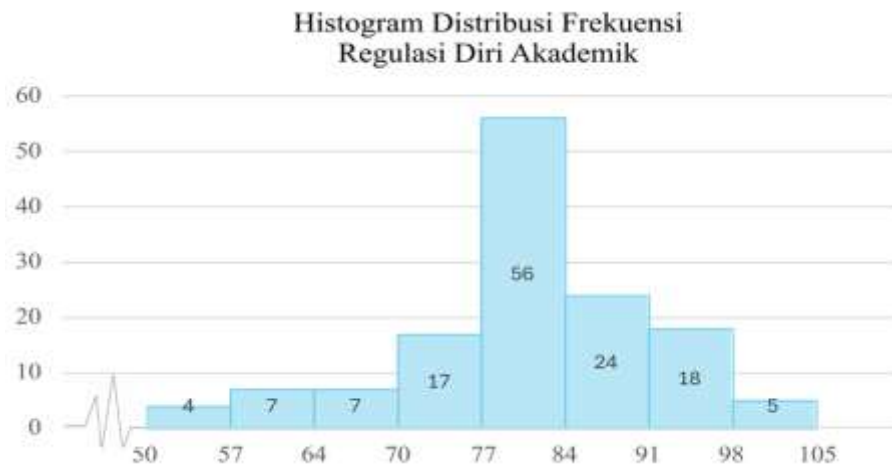Regulasi Diri Akademik

Figure 5. Histogram of Frequency Distribution of Academic Self-Regulation

Based on figure 5, it can be seen that the highest frequency is in the interval 84 – 90 which has an absolute frequency of 52 and a relative frequency of 37%, while the lowest frequency is in the interval 50 – 56 as many as 2 with a relative frequency of 3%.

3.2 Prerequisite Testing

3.2.1 Normality Test

This study used the Kolmogorov-Smirnov test and Normal Probability Plot graphical analysis to test the normality of the data, supported by SPSS 29.0.

Table 2. Normality Test Results

One-Sample Kolmogorov-Smirnov Test

			Unstandardized Residual
N			140
Normal Parameters[a,b]	Mean		.0000000
	Std. Deviation		8.20392729
Most Extreme Differences	Absolute		.070
	Positive		.027
	Negative		-.070
Test Statistic			.070
Asymp. Sig. (2-tailed)[c]			.094
Monte Carlo Sig. (2-tailed)[d]	Sig.		.102
	99% Confidence Interval	Lower Bound	.094
		Upper Bound	.110

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 1585587178.
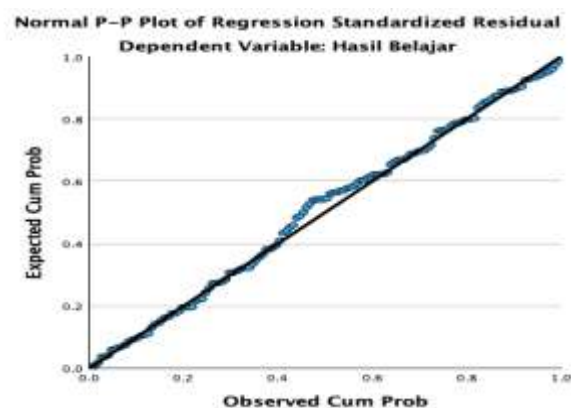

Figure 6. Normal Probability Plot Graph

The normality test results show a two-tailed significance value of 0.94, which exceeds the threshold of 0.05. Furthermore, the data points on the Normal Probability Plot are

distributed closely around the diagonal line and follow its trajectory, indicating that the data follow a normal distribution pattern.

3.2.1 Linearity Test

Linearity testing in this study used the Test for Linearity in the SPSS application with a significance level of 0.05.

ANOVA Table

			Sum of Squares	df	Mean Square	F	Sig.
Hasil Belajar * Efikasi Diri Akademik	Between Groups	(Combined)	33687.837	21	1604.183	18.562	<.001
		Linearity	31033.201	1	31033.201	359.083	<.001
		Deviation from Linearity	2654.636	20	132.732	1.536	.082
	Within Groups		10197.956	118	86.423		
	Total		43885.793	139			

Table 3. Linearity Test Results: X1 vs Y.

ANOVA Table

			Sum of Squares	df	Mean Square	F	Sig.
Hasil Belajar * Resiliensi Akademik	Between Groups	(Combined)	33455.917	20	1672.796	19.086	<.001
		Linearity	31327.053	1	31327.053	357.427	<.001
		Deviation from Linearity	2128.864	19	112.045	1.278	.210
	Within Groups		10429.875	119	87.646		
	Total		43885.793	139			

Table 4. Linearity Test Results: X2 vs Y.

ANOVA Table

			Sum of Squares	df	Mean Square	F	Sig.
Hasil Belajar * Regulasi Diri Akademik	Between Groups	(Combined)	31137.714	26	1197.604	10.616	<.001
		Linearity	27935.906	1	27935.906	247.626	<.001
		Deviation from Linearity	3201.808	25	128.072	1.135	.317
	Within Groups		12748.079	113	112.815		
	Total		43885.793	139			

Table 5. Linearity Test Results: X3 vs Y.

According to the linearity test results, the significant values for deviation from linearity for Academic Self-Efficacy (X1), Academic Resilience (X2), and Academic Self-Regulation (X3) are 0.082, 0.210, and 0.317, respectively. Given that every value is greater than 0.05, it can be said that this study's independent and dependent variables have linear connections.

3.3 Hypothesis Test Results

3.3.1 Multiple Linear Regression Test

Multiple linear regression is utilized to examine the nature of the relationship between one dependent variable and multiple independent variables (Ghozali, 2018, p. 96). The results of the regression analysis conducted in this study are presented below.

Table 6. Multiple Linear Regression Test Results

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	-40.390	5.414		-7.460	<.001
	Efikasi Diri Akademik	.503	.125	.329	4.014	<.001
	Resiliensi Akademik	.629	.129	.384	4.873	<.001
	Regulasi Diri Akademik	.345	.104	.233	3.316	.001

a. Dependent Variable: Hasil Belajar

Based on these test results, the research regression equation is as follows:

$$Y = -40.390 + 0.503 \, X1 + 0.629 \, X2 + 0.345 \, X3 + e$$

3.3.2 Simultaneous Regression Coefficient Test (F Test)

The F test is used to examine whether the independent variables simultaneously (together) have a significant effect on the dependent variable.

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	34530.478	3	11510.159	167.325	<.001^b
	Residual	9355.315	136	68.789		
	Total	43885.793	139			

a. Dependent Variable: Hasil Belajar

b. Predictors: (Constant), Regulasi Diri Akademik, Resiliensi Akademik, Efikasi Diri Akademik

Table 7. F Test Results

Referring to the F-test results from the ANOVA output, a significance value of <0.001 was obtained. This indicates that academic self-efficacy, academic resilience, and academic self-regulation collectively exert a statistically significant influence on students' learning outcomes.

3.3.3 Partial Regression Coefficient Test (t-Test)

The t-test is used to determine whether each independent variable has a partial significant effect on the dependent variable, namely student learning outcomes.

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	−40.390	5.414		−7.460	<.001
	Efikasi Diri Akademik	.503	.125	.329	4.014	<.001
	Resiliensi Akademik	.629	.129	.384	4.873	<.001
	Regulasi Diri Akademik	.345	.104	.233	3.316	.001

a. Dependent Variable: Hasil Belajar

Table 8. t Test Results

Based on the table above, the following conclusions can be drawn:

a. At a significance level of less than 0.001, the variable of Academic Self-Efficacy produced a t-value of 4.014, which is higher than the t-table of 1.9773. This indicates a strong and favorable correlation between student learning results and academic self-efficacy.

b. Academic Resilience recorded the highest t-value of 4.873 > 1.9773 and a significance level of <0.001, confirming its positive and significant effect on learning outcomes.

c. Academic Self-Regulation showed a t-value of 3.316 > 1.9773 with a significance level of 0.001, indicating that this variable also significantly and positively impacts student learning outcomes.

3.4 Correlation Coefficient Analysis

3.4.1 Multiple Correlation Analysis

The strength of the concurrent association between numerous independent factors and the dependent variable was assessed using the multiple correlation test.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	F Change	df1	df2	Sig. F Change
1	.887ᵃ	.787	.782	8.29392	.787	167.325	3	136	<.001

a. Predictors: (Constant), Regulasi Diri Akademik, Resiliensi Akademik, Efikasi Diri Akademik

Table 9. Multiple Correlation Analysis Test Results

The multiple correlation coefficient (R) was 0.887, according to the data analysis results. This number, which ranges from 0 to 1, indicates a robust and favorable relationship between the dependent variable, student learning outcomes (Y), and the independent variables, academic self-efficacy (X1), academic resilience (X2), and academic self-regulation (X3).

3.4.2 Coefficient of Determination (R²) Test

The purpose of the coefficient of determination test is to ascertain how much the independent factors add to the explanation of the dependent variable.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	F Change	df1	df2	Sig. F Change
1	.887ᵃ	.787	.782	8.29392	.787	167.325	3	136	<.001

a. Predictors: (Constant), Regulasi Diri Akademik, Resiliensi Akademik, Efikasi Diri Akademik

Table 10. R² Test Results

Assessing the extent to which the independent variables collectively account for the variation in the dependent variable is the goal of the coefficient of determination test. Academic self-efficacy, academic resilience, and academic self-regulation all explain for 78.7% of the variability in student learning outcomes, according to the analysis's R2 value of 0.787.

4. Discussion

a. The Effect of Academic Self-Efficacy on Student Learning Outcomes

The findings from the multiple linear regression analysis revealed that academic self-efficacy (X1) had a significance level of <0.001, which is below the 0.05 threshold, and a regression coefficient of 0.503. Therefore, academic self-efficacy has a statistically significant positive effect on student learning outcomes. This suggests that students with higher self-efficacy tend to perform better academically, particularly in the Accounting subject related to Service, Trading, and Manufacturing Companies.

Students who are confident in their abilities are more diligent in preparing for exams and completing assignments with thoroughness. This result reflects the questionnaire item that touches on the magnitude dimension, where students believe they can complete assignments despite their high level of difficulty. In this study, students with high academic self-efficacy demonstrated a strong willingness to initiate and complete academic assignments, even when faced with boredom or time pressure. Students with high generalized self-efficacy beliefs feel prepared for exams, project assignments, presentations, and various other assessments. This encourages them to focus not only on the elements they like but also to commit fully to the academic process.

These results also support and align with findings from Ifiana (2024), Fitriyah & Puspasari (2021), and Suryani et al. (2020), which showed that academic self-efficacy has a significant positive effect and is a strong predictor of learning outcomes. However, these findings differ from those of Subekti & Kurniawan (2022), which found that academic self-efficacy negatively impacts student learning outcomes.

b. **The Effect of Academic Resilience on Student Learning Outcomes**

Regarding academic resilience (X2), the regression results show a significance level of <0.001 and a regression coefficient of 0.629. With a t-value of 4.873, which exceeds the t-table value of 1.977, it can be concluded that academic resilience positively and significantly influences learning outcomes. These results imply that students with stronger resilience are better equipped to achieve academic success, highlighting the importance of psychological endurance alongside cognitive abilities.

In the context of the questionnaire results compiled by the researcher, students with high resilience tend to demonstrate tenacity and strong personal competencies. Academic resilience allows students to adapt quickly and avoid frustration when there are shifts in learning strategies or teacher evaluation methods. Students who feel accepted and receive emotional support from their environment will be more confident in the learning process.

The results of this study align with those of Aliyani et al. (2023), Syam & Yusri (2023), Galizty & Sutarni (2021), and Rahmawati & Armiati (2023), which found that academic resilience positively impacts student learning outcomes.

c. **The Effect of Academic Self-Regulation on Student Learning Outcomes**

The regression analysis for academic self-regulation (X3) produced a significance level of 0.001 and a regression coefficient of 0.345. The corresponding t-value of 3.316 greatly surpasses the t-table threshold of 1.977, indicating a significant positive effect. This finding suggests that students who can independently manage, plan, and evaluate their learning process tend to achieve higher academic outcomes.

Metacognitive skills such as planning strategies before studying, monitoring understanding during learning, and reflecting after studying are characteristics of students with high self-regulation. Students who can control anxiety during exams or focus their attention while studying will have better learning outcomes, in line with research by Pekrun et al. (2002) and Fadilah et al. (2021)Appropriate learning strategies are also part of self-regulation. According to research by Machmud & Ramadhan (2022), students who can choose a learning method that suits their needs and learning style will absorb information more easily and tend to use study time more effectively and efficiently.

These research findings align with those of Ningrum et al. (2020), Putrie (2021), and Maharani et al. (2024) which found that academic self-regulation has a positive and significant effect on student learning outcomes. This contrasts with research by Aruan (2020), which found that academic self-regulation had no effect on student learning outcomes.

d. **The Effect of Academic Self-Efficacy, Academic Resilience, and Academic Self-Regulation on Student Learning Outcomes**

Based on the results of the simultaneous regression test (F-test), a significance level of <0.001 and an F-value of 167.235 (> F-table 2.66) indicate that Academic Self-

Efficacy, Academic Resilience, and Academic Self-Regulation jointly have a significant impact on student learning outcomes. The R^2 value of 0.787 shows that 78.7% of the variance in learning outcomes is explained by these three variables, while 21.3% is attributed to other factors. This suggests a strong collective contribution of internal psychological factors to academic performance, especially in the Accounting elements of Service, Trading, and Manufacturing.

The interplay among these variables forms a critical psychological framework for learning. Academic self-efficacy equips students with the belief in their abilities, resilience enables recovery from academic setbacks, and self-regulation ensures strategic and disciplined learning. Together, they provide a balanced support system that enhances students' ability to perform and adapt in challenging academic environments.

These findings align with prior studies, such as those by Arisanti & Hakim (2019), Dina (2023), and Sohiburoyyan & Hasni (2023), which emphasize the significant roles of self-efficacy, resilience, and self-regulation in promoting academic success and coping with academic pressures. The synergy of these three variables equips students with both the technical and emotional preparedness needed to navigate complex learning demands in vocational accounting education.

5. Conclusion, Implication, and Recommendation

5.1 Conclusion

According to the study's findings, students' learning outcomes are positively and significantly impacted by academic self-efficacy, academic resilience, and academic self-regulation. Higher academic achievement is typically attained by students who possess strong self-belief, tenacity in the face of adversity, and autonomous learning abilities. Concurrently, the three variables account for 78.7% of the variance in learning outcomes, with other factors outside the scope of this study influencing the remaining 21.3%.

5.2 Implications

A. Theoretical Implication

This study supports and expands upon theories by Bandura (self-efficacy), Masten (academic resilience), and Zimmerman (self-regulated learning), particularly in vocational education contexts. Interestingly, several indicators—*generality* (X1), *adaptability and openness to change* (X2), and *emotional regulation* (X3)—showed relatively low average scores, indicating uneven development of internal factors across students.

B. Practical Implication

The findings provide direction for schools and educators. To enhance *generality*, schools may design cross-subject projects that build students' confidence across contexts. Low adaptability can be addressed with resilience training through counseling programs. Emotional regulation should be nurtured by integrating emotional literacy into learning activities and equipping teachers with socio-emotional teaching strategies.

5.3 Recommendations

For Schools:

1. Provide opportunities for students to experience success across various subjects.
2. Encourage cognitive flexibility through reflective discussions and problem-based learning.
3. Integrate emotional literacy practices, such as check-ins or learning journals, into daily routines.

For Students:

1. Develop confidence in diverse subjects, not just in preferred ones.
2. Train adaptability by embracing academic changes and having backup learning strategies.
3. Manage emotions consciously to avoid negative emotional dominance in learning.

For Future Researchers:

1. Explore why some indicators scored low using qualitative or mixed methods.
2. Develop more specific instruments targeting low-scoring indicators.
3. Expand the study to include more schools to enhance generalizability and compare patterns.

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