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Learning Discipline and Teacher Performance on Critical Thinking Skills of Students in the *Merdeka Belajar* Era

Sahade[1], Ahmad Fadhil Imran[2*], Hafid Sumarwadji[3]

[1,2,3] Faculty of Economics and Business, Makassar State University, Makassar, Indonesia

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ABSTRAK

Kebanyakan guru merasa kesulitan merangsang pemikiran kritis siswa, terlebih sejak kurikulum merdeka belajar diterapkan. Padahal penerapan kurikulum tersebut di saat yang sama justru menunjang guru dan siswa agar lekas beradaptasi demi mewujudkan proses pembelajaran high order thinking skills. Penelitian ini dilakukan dengan tujuan untuk menganalisis sejauh mana disiplin belajar dan kinerja guru mempengaruhi keterampilan berpikir kritis siswa di Sekolah Menengah Kejuruan. Jenis penelitian ini adalah penelitian hubungan kausal dengan pendekatan kuantitatif. Populasi dalam penelitian ini yaitu seluruh siswa kelas X AKL yang berjumlah 140 siswa. Sampel dalam penelitian ini sebanyak 56 siswa. Teknik pengumpulan data yang digunakan adalah kuisioner/angket dan tes, kemudian data dianalisis dengan menggunakan deskriptif persentase, uji instrumen, uji asumsi klasik, dan uji hipotesis. Temuan penelitian ini menunjukkan bahwa disiplin belajar secara parsial tidak berpengaruh terhadap keterampilan berpikir kritis dan kinerja guru secara parsial berpengaruh terhadap keterampilan berpikir kritis. Namun, secara simultan disiplin belajar dan kinerja guru tidak berpengaruh terhadap keterampilan berpikir kritis siswa pada mata pelajaran akuntansi di era merdeka belajar.

ABSTRACT

Most teachers find it difficult to stimulate students' critical thinking, especially since the independent learning curriculum was implemented. In fact, the implementation of the curriculum at the same time supports teachers and students to adapt quickly in order to realize the learning process of high order thinking skills. This study was conducted with the aim of analyzing the extent to which learning discipline and teacher performance affect students' critical thinking skills in Vocational High Schools. This type of research is causal relationship research with a quantitative approach. The population in this study were all X AKL class students, totalling 140 students. The sample in this study was 56 students. The data collection techniques used were questionnaires and tests, and then the data were analyzed using descriptive percentages, instrument tests, classical assumption tests, and hypothesis testing. The findings of this study indicate that learning discipline partially has no effect on critical thinking skills, and teacher performance partially affects critical thinking skills. However, simultaneously, learning discipline and teacher performance do not affect students' critical thinking skills in accounting subjects in the era of independent learning.

1. INTRODUCTION

Learning in Indonesia is experiencing a transformation after going through various challenges pre and post-pandemic. Various innovations have been offered by the government and previous researchers, so that many systemic changes can be seen after the pandemic begins to be controlled and learning conditions recover (Abidah et al., 2020; Hendri, 2020). In general, changes occur from the system to the implementation of learning. A series of efforts were made to reconstruct various aspects such as paradigms, approaches, models, methods and learning media. The policy is accompanied by in-depth studies of the *merdeka belajar* curriculum, one of them—as a curriculum that is committed to stimulating students' critical and creative thinking skills (Sihombing et al., 2021; Simamora & Pasaribu, 2023; Sufyadi et al., 2021). Government regulations through the Regulation of the Minister of Education, Culture, Research and Technology of the Republic of Indonesia Number 262/M/2022 concerning Guidelines for Implementing

*Corresponding author
E-mail addresses: ahmadfadhil0346@gmail.com (Ahmad Fadhil Imran)

Curriculum in the framework of Learning Recovery also emphasizes that students are required to be able to train critical, creative, innovative thinking, as well as have the ability to empathize to build technological products that facilitate their own activities and those around them (Abidah et al., 2020; Fahmi et al., 2022; Lukitoyo et al., 2023).

This program actually gives flexibility to students and teachers to create pedagogical learning nuances that are more interesting, implicated, and effective in encouraging students' critical thinking skills as stipulated in laws and demands for 21st century learning. New facts show that this strategy of using the curriculum can improve the quality of learning in a more positive direction (Lesmana et al., 2023; Sihombing et al., 2021). Similar to what was stated that the *merdeka belajar* program aims to provide flexibility for educators and students in carrying out learning activities, of course this must be accompanied by the desire of each educational actor to improve competence (Fahmi et al., 2022; Sihombing et al., 2021). Vice versa, this program will certainly find it difficult to run optimally without student learning discipline and without being directly supported by good teacher performance. The teacher's role in teaching performance also has a strong influence on improving students' critical thinking skills (Alsaleh, 2020; Sulaiman & Ismail, 2020). Critical thinking skills are something that absolutely must be owned by every student as an achievement in the latest learning. Critical thinking skills are important because graduates can equip themselves with the ability to analyze, evaluate, and integrate various sources of information to solve problems (Imran et al., 2022; Turner & Tyler, 2022). Students are considered to have critical thinking skills when they meet indicators such as: elementary clarification, basic support, infference, advance clarification, strategy and tactics. Critical thinking skills are needed by all levels of education, especially Vocational High Schools. Critical thinking skills are needed by SMK students, especially the competence of accounting and financial expertise in institutions that are prepared to work in the field of accounting and finance (Ayuningsih et al., 2020; Kelana et al., 2021).

Unfortunately, the importance of this ability is inversely proportional to the facts on the ground. Based on the results of interviews with accounting teachers, some of them acknowledged that the majority of students were not used to solving contextual problems, so that when doing exercises or daily tests that encourage students to analyze, evaluate, and create, there are many students who find it difficult because they are not used to doing exercises that are oriented towards critical thinking skills. Teachers also find it difficult to stimulate students' critical thinking, especially since the *merdeka belajar* curriculum is implemented, this is because teachers are still trying to be adaptive to the new curriculum climate (Dickins & Reid, 2023; Imran et al., 2022). This condition is in line with the findings which revealed that most teachers do not yet have comprehensive knowledge about critical thinking, which is reflected in teacher teaching practices and in assessing students' critical thinking skills (Abidah et al., 2020; Defianty & Wilson, 2019). As for the results of initial observations with several students, they stated that in the learning process, they used one learning resource, namely in the form of an accounting package book, they made the textbook a reference in learning, so that the knowledge obtained was less in-depth and limited. As a result, students memorize more of the material that has been taught (Dewanthikumala et al., 2021; Rizani et al., 2022). A similar problem has also been raised which revealed that many students are used to carrying out learning activities by memorizing concepts, formulas and solving problems mathematically, without being accompanied by getting used to thinking critically about a problem they face in real life (Ahmad & Rochimah, 2022; Dewi et al., 2018). Furthermore, the results of our initial observations also showed that many students did not attend lessons according to the set schedule and were late or did not submit assignments given by the teacher. This phenomenon can be minimized if the level of student discipline is high.

Based on these problems, a solution is needed by improving student learning discipline and directly supported by good teacher performance. Discipline is very much needed in learning activities to create a comfortable and conducive learning atmosphere to achieve learning goals (Ayu & Pustikaningsih, 2021; Khumaero & Arie, 2017). Students who show discipline in terms of regularity and obedience will carry out learning independently without any coercion or pressure from outside. A study reveals that an orderly disciplinary climate is a prerequisite for learning (Guo et al., 2018; Wang et al., 2022). Learning discipline has a very close relationship with critical thinking skills. Another determining factor in improving students' critical thinking skills that cannot be ignored is the teacher's performance in the teaching context. Teacher performance is related to teacher activities in the learning process, namely how a teacher plans learning activities, carries out quality learning, assesses and then evaluates student learning outcomes, and implements follow-up programs (Bafadal et al., 2018; Kusumaningrum et al., 2019). The tendency for student learning achievement is better when they are taught by teachers with successful experiences because they help students understand the learning process. The teacher's role in teaching performance also has a strong influence on improving students' critical thinking skills (Alsaleh, 2020; Sulaiman & Ismail, 2020; Widayati et al., 2021).

This research is supported by previous research related to the role of teacher performance on student learning ability. Previous research shows that the current condition of schools is deemed necessary to provide activities that can develop teacher professionalism and system improvement efforts (Hartiwi et al., 2020; Widayati et al., 2021). In addition, there is research that states that vocational students need critical thinking skills, especially accounting and finance competencies, in institutions that are prepared to work in the accounting and finance fields (Terblanche & De Clercq, 2021; Turner & Tyler, 2022). In addition, there is also quite a lot of research on accounting subjects that are integrated with critical thinking competencies (Alkurnia et al., 2019; Dickins & Reid, 2023; Imran et al., 2022). Based on these relevant studies, this research has novelty value. It examines students' critical thinking skills in terms of learning discipline and teacher performance. This study analyzed the extent to which learning discipline and teacher performance affect students' critical thinking skills in Vocational High Schools.

2. METHOD

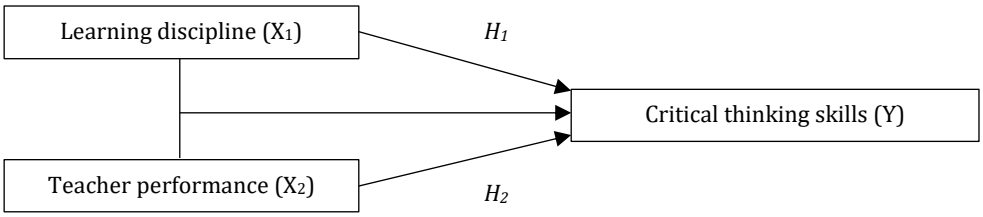

Figure 1. Research Framework

This type of research is a causal relationship research with a quantitative approach, the researcher tries to test the relationships between several variables to answer the hypothesis through a survey and describes whether or not there is an influence between the independent and dependent variables by looking at several opinions from a population (Creswell & Creswell, 2018; Larasati & Usman, 2021). Learning discipline (X_1) and teacher performance (X_2) as independent variables, while critical thinking skills (Y) as the dependent variable. The population of this study included all students of class X AKL at SMK Negeri 1 Makassar for the 2022/2023 academic year, totaling 140 students. The class has also gone through the trial phase of the *merdeka belajar* curriculum program so that it can be assumed that it is worthy of being the subject of this research. The sampling technique was carried out using a probability sampling technique with the type of proportionate stratified random sampling. Probability sampling technique is the most representative sample allows researchers to generalize to a population. The number of samples that have been determined is 56 students from the total number of students in class X AKL.

Data collection techniques in this study used tests and questionnaires. The test used is a form of test oriented to High Order Thinking Skills (HOTs) with the aim of exploring students' critical thinking skills. The critical thinking skills test consists of 20 multiple choice items and 1 essay item, while still referring to indicators of critical thinking skills (Ennis, 2011; Imran et al., 2022). Critical thinking skills variable instruments have been declared valid and reliable. The validity test was carried out using the Karl Pearson product moment correlation technique and the reliability test with Cronbach's Alpha of 0,889. Furthermore, for the assessment questionnaire instrument using a Likert scale with the aim of exploring respondent data related to student learning discipline variables and teacher performance. The learning discipline assessment questionnaire instrument totals 15 statement items with reference to learning discipline indicators, while the teacher performance assessment questionnaire instrument also contains 15 statement items with reference to teacher performance indicators (Kusumaningrum et al., 2019; Larasati & Usman, 2021). Both assessment questionnaire instruments will be tested for validity and reliability before proceeding to the hypothesis testing stage. The data analysis technique used in this study is the classical assumption prerequisite test including normality, multicollinearity, heteroscedasticity, and autocorrelation tests. After going through the prerequisite test stage, then hypothesis testing is carried out including multiple linear regression analysis and F-test.

3. RESULT AND DISCUSSION

Result

The results of the description of the learning discipline variables originating from the assessment questionnaire are presented in Table 1.

Table 1. Recapitulation of Learning Discipline Percentage Data

No.	Component	Actual Score	Ideal Score	Actual Score (%)	Information
1	On time in study	1200	1568	76.5	Good
2	Do not leave class/truant during class	645	672	96.0	Very Good
3	Complete tasks within the set time	816	1120	72.9	Good
Total		**2661**	**3360**	**81.8**	**Good**

Table 1 shows the data on the percentage of learning discipline variables with the results of the actual percentage score as a whole of 81,8% which is classified in the "good" category. Nevertheless, there are still components that are below the actual score, namely being on time in learning with an actual score percentage of 76.5%. This is because most students are still not able to answer every question given by the teacher. Second, completing tasks according to the time set with an actual percentage score of 72.9%. This is caused because there are still students who do not care about the assignments given by the teacher. The results of the description of teacher performance variables originating from the assessment questionnaire are presented in Table 2.

Table 2. Recapitulation of Teacher Performance Percentage Data

No.	Component	Actual Score	Ideal Score	Actual Score (%)	Information
1	Planning learning activities	1473	1568	93.9	Very Good
2	Implementing quality learning	415	448	92.6	Very Good
3	Assessing and then evaluating student learning outcomes	1238	1344	92.1	Very Good
Total		**3126**	**3360**	**92.9**	**Very good**

Table 2 shows the data on the percentage of the teacher's performance variable with the result of an overall actual percentage score of 92,9% which is classified in the "very good" category. All components get a high score and are classified as "very good". The results of the description of students' critical thinking skills variables originating from the test results are presented in Table 3.

Table 3. Frequency of Students' Critical Thinking Skills Predicate

No.	Intervals	Predicate	Frequency	Percentage (%)
1	<75	Less	11	19.64
2	76-83	Good Enough	19	33.94
3	84-92	Good	22	39.28
4	93-100	Very Good	4	7.14
Total			**56**	**100**

Table 3 shows that students' critical thinking skills consist of several predicates. Of the 56 students who were respondents, 11 students received a grade rating that was classified as "less", 19 students received a grade rating that was classified as "good enough", 22 students received a grade rating that was classified as "good", and 4 students received a grade rating that was classified as "very good". It can be concluded that the students' critical thinking skills at SMA Negeri 1 Makassar class X AKL are classified as "good". After being tested for validity and reliability, the recapitulation of the results of the analysis for the variable instrument of learning discipline and teacher teaching performance are presented in Table 4.

Table 4. Recapitulation of Instrument Test Results

Instrument Test	Test Criteria	Instrument Test Results	Conclusion
Validity test	$r_{hitung} > r_{tabel}$ with a significant level of 5%	All items total correlation > 0.263	All data items are Valid
Reliability test	cronbach's alpha > 0,60	$x_1 = 0.828 > 0.60$ $x_2 = 0.752 > 0.60$	All variables are Reliable

Table 4 shows the instrument results of the two variables declared valid using the Karl Pearson product moment correlation technique. Likewise the results of the reliability test of the learning discipline variable obtained a Cronbach's Alpha value of 0.828 and the teacher performance variable obtained a

Cronbach's Alpha value of 0.752, which means that the two variable instruments were declared reliable. Before testing the multiple linear regression analysis of the research hypothesis, it is necessary to test the classical assumptions or statistical requirements first. Complete recapitulation of test results are presented in Table 5.

Table 5. Recapitulation of Classic Assumption Test Results

Classic Assumption Test	Test Criteria	Classic Assumptions Test Results	Conclusion
Normality test	Significance value > 0.05, then the residual value is normally distributed.	0.200 > 0.05	The residual value data is normally distributed
Multicollinearity test	Tolerance value > 0.10 or VIF <10	(0.898 > 0.10) (1.114 < 10)	There is no multicollinearity
Heteroscedasticity test	The dots spread above and below the number 0 on the Y axis	The dots spread above and below the number 0 on the Y axis	There are no symptoms of heteroscedasticity
Autocorrelation test	Durbin-Watson test: dU < d <4-dU	1.641 < 1.952 < 2.359	There is no autocorrelation

Table 5 above shows a number of classical assumption test results which include residual value data that are normally distributed, there is no multicollinearity, there are no symptoms of heteroscedasticity, and there is also no autocorrelation. Furthermore, the data can be considered to have met the prerequisites and will be further analyzed using parametric statistics. The results of hypothesis testing using multiple linear regression analysis are presented in Table 6.

Table 6. The Results of Multiple Linear Regression Analysis

Model	B	Std. Error	Beta	t	*Sig.*
1 (*Constant*)	55.339	20.838		2.656	0.010
Learning discipline	-0.058	0.351	-0.023	-0.166	0.869
Teacher performance	0.525	0.260	0.281	2.020	0.049

Table 6 above produces two conclusions: First, the learning discipline variable (X_1) on the critical thinking skills variable (Y) produces $t_{count} < t_{table}$, namely -0.166 < 2.005 and *sig*. value > α = 0.05, namely 0.869 > 0.05, so it can be concluded that H_1 is rejected, which means that learning discipline does not affect students' critical thinking skills. Second, the teacher performance variable (X_2) on the critical thinking skills variable (Y) produces $t_{count} > t_{table}$, namely 2.020 > 2.005 and a *sig*. value < α = 0.05, namely 0.049 < 0.05, so it can be concluded that H_2 is accepted, which means teacher performance significant effect on students' critical thinking skills. Furthermore, the F-test results are presented in Table 7.

Table 7. F-test Results

F_{count}	F_{table}	*Sig.*	Description
2.167	3.17	0.125	No effect

Based on Table 7, the results of the regression model together using the F-test can be seen from the significance value of 0,125 which means greater than 0.05 (0.125 > 0.05) and $F_{count} < F_{table}$, namely 2.167 < 3.17, so it can be concluded that H_3 is rejected which means that simultaneously the learning discipline variable (X_1) and teacher performance (X_2) have no effect on the critical thinking skills variable of class X AKL students at SMK Negeri 1 Makassar.

Discussion

After going through various stages of testing, the results of the analysis of the variables of learning discipline and teacher performance on critical thinking skills have been known. A number of previous studies have attempted to reveal the link between learning discipline and students' critical thinking skills (Dewanthikumala et al., 2021; Rizani et al., 2022). However, the findings of this study actually reveal different things, because the results of the analysis obtained from the learning discipline variable show no effect on critical thinking skills, especially in the accounting subject in class X AKL SMK Negeri 1 Makassar.

Based on the results of the learning discipline indicator, only the component "students do not leave class or skip classes during class" is classified as very good. Departing from this, we indicate that even though students are diligent in taking attendance and actively participating in lessons, it is not enough to awaken students' critical thinking skills. Other components must be given more attention, such as "on time in learning" and "complete assignments according to the set time". Therefore, independent learning regardless of time and place wherever it is is also very necessary to stimulate critical thinking skills (Ayuningsih et al., 2020; Defianty & Wilson, 2022).

In contrast to the learning discipline variable, the results of the analysis obtained from the teacher performance variable actually show an influence on critical thinking skills, especially in the accounting subject in class X AKL SMK Negeri 1 Makassar. Based on the results of teaching performance indicators, the percentage data for this variable produces an overall actual percentage score of 92,9% which is classified in the "very good" category. Departing from that, we consider that the performance of teachers as well as optimal and excellent facilitators can support students' critical thinking skills. The results of this study are in line with the findings outlining the important role of teachers in deciding how to teach and assess students' critical thinking skills (Alsaleh, 2020; Ayuningsih et al., 2020). In addition, teacher performance can also be seen from the competence and professionalism they have in realizing critical thinking skills as one of the goals of 21st century learning skills (Sulaiman & Ismail, 2020; Widayati et al., 2021). For this reason, the professionalism of a teacher, especially in Indonesia, is very necessary as an effort to improve performance (Kusumaningrum et al., 2019; Zega et al., 2022).

Simultaneously, learning discipline variables and teacher performance variables did not show any influence on students' critical thinking skills variables. This finding negates the hypothesis that has been proposed, where we suspect that there is a simultaneous effect of the two independent variables on the dependent variable. The researcher indicated that this happened because there were other factors that contributed to the critical thinking skills of AKL class X students at SMK Negeri 1 Makassar and were not accessible to researchers, such as independent informal learning outside the classroom and others that made the results of the thinking skills test students' critical thinking looks good, because there are only 11 students or about 19,64% of the 56 students who get the title less.

In addition, even though the results of teacher performance partially affect critical thinking skills, teachers still have limitations in various ways, especially to effectively improve students' critical thinking skills in the competence of accounting and institutional finance skills at SMK 1 Makassar. Starting from determining the strategy and measuring the improvement of students' critical thinking skills. We consider that teaching methods have not focused on student learning and are far from contextual learning, so that the process of basic clarification, basic support, inference, further clarification, determining strategies and tactics of collaboration between students studying accounting journal material adjustments in the classroom has not been created. Other, more radical evidence can also be seen from the findings which reveal that so many teachers do not take advantage of opportunities when doing activities in the classroom, the teacher is trapped in an initiation-response-evaluation pattern, after finishing evaluating student answers, the teacher immediately moving on to the next question rather than providing an opportunity to spark a richer follow-up discussion (Defianty & Wilson, 2019; Widayati et al., 2021). In other words, learning in such situations tends to be a formality so that students' critical thinking skills are less triggered. We also ensure that the form of teacher assessment specifically measures the extent to which students' critical thinking skills have developed, and the results are not yet available (Imran et al., 2022; Turner & Tyler, 2022).

Some specific steps that can be taken by the teacher to facilitate students' critical thinking skills include: reading strategies, especially reading between the lines, and trying to understand hidden messages and arguments (Alkurnia et al., 2019; Alsaleh, 2020). Such efforts can assist students in analyzing every argument or event they encounter in everyday life and in the context of any lesson. This study also emphasizes the importance of the teacher's role in implementing learning strategies that encourage students to think analytically, creatively and reflectively. The implication is that the findings can be used as a basis for designing teacher training programs that focus more on developing critical thinking skills and effective classroom management (Dickins & Reid, 2023; Rahman, 2022). In addition, schools and education policymakers can implement policies that support stricter learning discipline and more comprehensive teacher performance evaluation, thus overall improving the quality of education and students' readiness to face future challenges.

But of course, this research still has limitations. The real limitations in this study are measuring and assessing students' critical thinking skills only by going through the test results alone, not seeing how the learning process takes place as an effective strategy in transforming students' critical thinking skills. It is hoped that further research will enable researchers to comprehensively identify other factors that contribute to students' critical thinking skills, as well as observe a series of teacher and student activities

by following the learning process for one full semester, especially schools that have fully implemented the *merdeka belajar* curriculum. Teachers, schools and other related parties should make this *merdeka belajar* curriculum program a supporting facility and momentum to determine strategies and form specific assessments in measuring students' critical thinking skills, bearing in mind that the program also facilitates teachers and students to be more adaptable with advanced learning skills.

4. CONCLUSION

Critical thinking skills in the context of accounting subjects with adjusting journal material are presented to students. After discussing the results of this study, the conclusion that can be drawn is that the variable of learning discipline does not affect the variable of students' critical thinking skills, while the teacher's performance variable influences the variable of students' critical thinking skills. In addition, simultaneously or together, the two independent variables show no effect on students' critical thinking skills as the dependent variable.

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