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Accounting Learning Behavior in Project-Based Classroom: Method, Environment, Behavioral Control

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Abstrak

Penelitian ini bertujuan menguji faktor penentu perilaku belajar mahasiswa pada kelas proyek akuntansi. Pendekatan kuantitatif digunakan melalui penyebaran kuesioner kepada mahasiswa setelah terlibat dalam proyek kelompok pada mata kuliah komputerisasi akuntansi di Fakultas Ekonomi dan Bisnis Universitas Pattimura. Penelitian ini mengumpulkan data mengenai persepsi mahasiswa terhadap kelas proyek yang telah dijalani. Analisis regresi berganda digunakan sebagai metode analisis data dengan memanfaatkan SPSS 28. Hasil uji menunjukkan bahwa sikap tidak memiliki pengaruh terhadap perilaku belajar akuntansi. Selanjutnya, metode pembelajaran berbasis proyek, lingkungan, dan kontrol perilaku berpengaruh signifikan terhadap perilaku belajar mahasiswa akuntansi. Metode pembelajaran berbasis proyek memberikan ruang yang besar bagi mahasiswa untuk terlibat langsung dalam proses pemecahan masalah, meningkatkan keterlibatan, interaksi dan kolaborasi dengan teman kelompok dan dosen sehingga membentuk perilaku belajar yang positif. Kuatnya pengaruh tersebut ditunjukkan oleh nilai R square sebesar 68,7 persen, yang artinya pengaruh antar variabel masuk dalam kategori kuat. Semakin baik lingkungan belajar dan kontrol perilaku maka semakin positif juga perilaku belajar mahasiswa.

Kata Kunci: *Pendidikan Akuntansi; project-based learning; perilaku belajar akuntansi*

Abstract

This study investigates the factors that influence students' learning behavior in a project-based accounting class. A quantitative approach was employed by distributing questionnaires to students after they participated in group projects in the Accounting Computerization course at the Faculty of Economics and Business, Pattimura University. The study collected data on students' perceptions of the project-based classes they had undertaken. Multiple regression analysis was conducted using SPSS 28 as the data analysis tool. The results indicate that attitude does not influence accounting learning behavior. Furthermore, project-based learning methods, environment, and behavioral control have a significant influence on the learning behavior of accounting students. Project-based learning methods provide ample space for students to be directly involved in problem-solving, thereby increasing engagement, interaction, and collaboration with group members and instructors, and fostering positive learning behaviors. The strength of this influence is demonstrated by an R-squared value of 68.7%, which indicates that the influence between variables falls into the strong category. The better the learning environment and behavioral control, the more positive the learning behavior.

Keywords: *Educational accounting; project-based learning; accounting learning behavior*

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INTRODUCTION

Accounting students are prospective professionals in the accounting field who are required to possess not only adequate knowledge but also the necessary skills. This is to encourage an increase in the quality of work produced by prospective accounting professionals in their field of work. When the work results are satisfactory, the performance of the organization where the professionals work will also increase. Seeing this, the ability and skills of a student are important factors that must be taken into consideration. For this reason, learning design in lecture classes is essential.

Learning design should focus on both students' abilities and skills. The learning process in the classroom can shape these achievements. Lecturers, as facilitators, have a role in designing learning patterns that support the achievement of the expected abilities and skills. One of the learning patterns designed is through project classes or project-based Learning. The project class is a class that encourages students to think creatively and critically to solve project problems. This creative and critical thinking process encourages students to improve their skills.

The Outcome-Based Education (OBE) curriculum is a curriculum approach that focuses on achieving specific and measurable learning outcomes, rather than just the material delivered. One of the courses that has implemented project-based Learning is the Accounting Computerization course. This course focuses on utilizing applications to support the company's financial reporting process. The learning objective of this course is to provide students with the opportunity to enter the field of MSME and carry out the process of recording transactions and preparing financial reports. Students are divided into several groups and can choose to work with a service or a trading company. Students divided into groups carry out the process of recording transactions for one month. At the end of the month, the team compiles a financial report. The accounting information generated from this project is profit or loss information and information on assets, liabilities, and owner's equity. This process is carried out using the Click Excel Accounting Application (CEA).

The aim of this research is to examine the factors that influence the learning behavior of accounting students. Learning behavior is a crucial aspect that must be considered, as it can significantly impact one's understanding of accounting. The researchers add the project-based learning method as the new variable. It reflects the novelty of this research. Student involvement in project classes can improve student skills. These skills are evident in student learning behavior. The more involved a student is in the project class, the more they will be encouraged to communicate with fellow group members. Likewise, the coordination process with the lecturer. Communication and coordination occur spontaneously due to the urge to deliver the best for the project. This is based on the research by Vonnisye et al., 2022) that shows that applying project assignments can improve students' communication skills and creativity. Joyce and Weil (2000) emphasize that the project-based learning model will provide a deep learning experience through a practice-based approach.

Several other studies (Sari et al., 2018; Simanjuntak et al., 2019) We have also found that project classes play a role in improving student skills. Project classes encourage students to master a concept because students must be able to complete project work independently. Through project assignments, students are trained to develop their creativity by designing their learning process to work on these assignments. They also develop communication skills, as they are required to present their work at the end of the activity, and collaboration skills, as project work is carried out in a group setting. The goal is to apply project assignments in Learning to enhance student work skills, specifically collaboration, communication, and creativity.

The Theory of Planned Behavior (TPB) is an approach used to understand the relationship between cognitive variables and intentions. TPB analyzes the relationship between antecedent variables and accounting learning behavior in this study. TPB is a behavior-based model developed by Ajzen and Fishbein in 1980. TPB explains the relationship between a person's intentions and specific behaviors. Intentions indicate a person's efforts and behavior (Ajzen & Driver, 1992). TPB assumes three independent predictors: attitude, subjective norm, and perceived behavioral control. Attitude refers to how a person evaluates their behavior, namely, whether it is beneficial (Ajzen & Driver, 1992). This study contributes to the literature by integrating the Project-Based Learning (PBL) approach into the TPB framework to explain accounting students' learning behavior.

Ajzen & Madden (1986b) define attitude as an individual's evaluation of likes and dislikes. Attitude is a person's belief that arises from engaging in certain behaviors. Furthermore, attitudes are determined through behavioral beliefs and the evaluation of the results of these actions (Bobek & Hatfield, 2003). Different attitudes lead to similar behaviors. A positive attitude regarding the accounting project class will lead to appropriate behavior throughout the project until completion. Ultimately, the project results will reveal the maximum value, representing the most effective accounting learning behavior. Conversely, a negative attitude will produce negative results. Namely, students will not prioritize accounting computerization projects as their focus. The results of Situmorang & Hapsari (2019) Research shows that those who study accounting will have an impact that affects the behavior of teaching participants, both within themselves and outside. This impact is related to personal perceptions (attitudes) generated by teaching participants. Furthermore, this attitude will affect the behavior of teaching participants.

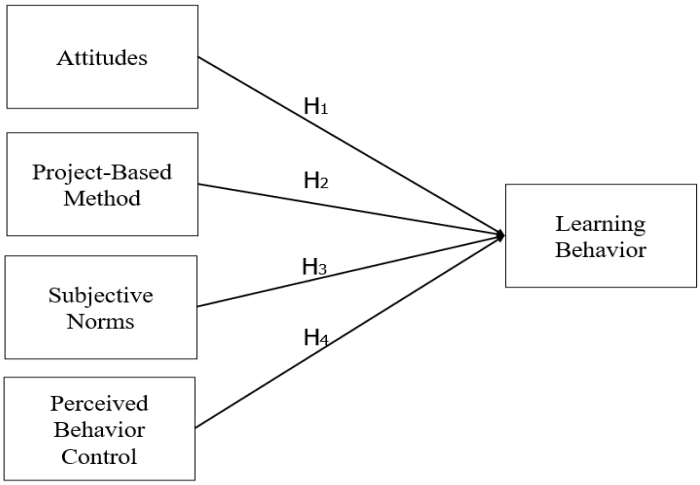
The project-based learning (PBL) method delivers material by involving students in a learning space that is not limited by time and space. This method allows teaching participants to think creatively, communicate with fellow group members, coordinate with teachers, and collaborate with the business world/industry to achieve project goals. Beckett (2002) explained that PBL is a comprehensive method that includes the activities of individuals or groups. It involves collecting and documenting data both verbally and in writing. This learning method needs collaboration among students. Students learn how to solve problems and produce real-world solutions. Sari et al., (2018) and Simanjuntak et al., (2019) has proven that project classes play a role in improving student skills. These skills are evident in student learning behaviors, including communication, collaboration, and coordination.

Subjective norms refer to an individual's perception of social pressure or the expectations of people who are important to them to behave in a certain way in a particular situation. This involves a person's beliefs about what is considered "right" or "appropriate" by their reference group or those closest to them, and the extent to which they are motivated to follow those views. It can influence a person’s decision. Subjective norms can be evaluated directly or by considering the underlying reference beliefs of an individual's evaluation of subjective norms (Ajzen & Driver, 1992). Arifatul et al. (2010) state that subjective norms are a function of belief. If a person believes that their reference expects them to perform a specific behavior, subjective norms will influence their intention to perform that behavior. Examples of reference include family, peers, spouses, close friends, teachers, and all the important people in a student’s life.

Behavioral control is a person's perception of the ease or difficulty of performing a behavior, which is influenced by past experiences and beliefs about the availability of resources or obstacles that may arise (Ajzen & Driver, 2018). It reflects the degree of control. It is also a fundamental determinant of perceived behavioral control, indicating an individual's opinion regarding the presence or absence of resources and opportunities, as well as the barriers and obstacles to performing the particular behavior (Bobek & Hatfield, 2003). In this accounting project class, the intended behavioral control is related to the ease and difficulty students feel while working on the project. Ariff et al. (2010) explain that perceived behavioral control is reflected in self-confidence, convenience, education, self-control, and one's skills and abilities. In working on projects, students will undoubtedly face situations that make them feel confident, at ease, knowledgeable, and skilled. Nasihah & Listiadi (2019) also found that self-control affects student financial behavior. Although the findings relate to financial behavior, they still provide insight into student behavior.

RESEARCH METHOD

This research employs a quantitative approach, utilizing multiple linear regression techniques to investigate the impact of attitudes, project methods, social norms, and behavioral control on accounting learning behavior.



Source: Data processed by researchers (2025)

Figure 1. Research Model

The research population consisted of all accounting students in the Faculty of Economics and Business at Pattimura University who had taken the Accounting Computerization Course. This study uses a purposive sampling technique with the following criteria: a) students who contract accounting computerization courses, and b) students who have been involved in accounting computerization projects. The questionnaires were used to collect the data from respondents at the end of the semester. Variable operationalization is shown in Table 1.

Table 1.
Details of Variables

Variable	Definition	Indicator	Scale
Learning Attitude	Individual evaluation of favorableness and unfavorableness (Ajzen & Madden, 1986)	- Challenging learning - Learning that has an entrepreneurial and professional side - Learning that plays a role in people's lives - Learning that is rewarding - Learning that is fun - Learning that leads to success.	Likert
Project-Based Method	A method that focuses teaching by involving students in investigative activities (Blumenfeld et al., 1991)	- Conceptual Understanding - Problem-Solving Skills - Participant Involvement - Relevance - Output Quality	Likert
Subjective Norm	An individual's perception regarding social pressure to engage in or refrain from a certain behavior (Azjen, 1988).	- Lecturer support and encouragement - Group leader support and encouragement - Support and encouragement of group mates - Concern when lecturers agree/disagree - Concern when the Team leader agrees/disagrees - Concern when Teammates agree/disagree	Likert

Variable	Definition	Indicator	Scale
Perceived Behavior Control	Perceptions of how easy or difficult it is to complete the behavior, and the presence or absence of resources and opportunities (Ajzen & Madden, 1986).	- Personal confidence - Easy - Right education - Full control - Skills and capabilities - Difficulty or distress in learning	Likert
Learning Behavior	Action or attitude towards the implementation of learning techniques carried out by individuals or anyone else in certain learning times and situations (Soemanto, 2017).	- Devote much time to finishing the project - Study the techniques of using the application - Expect to get a great score - Continue to learn how journaling relates to preparing financial statements.	Likert

Source: Data processed by researchers (2025)

Hypothesis testing using the SPSS version 25 analysis tool. Accounting learning behavior is the dependent variable, which is predicted to be affected by attitude, project class method, subjective norms, and behavioral control. Researchers aim to investigate which variable is most influential in shaping the learning behavior of accounting students. The regression model is:

$$LB = \beta_0 + \beta_1 LA + \beta_2 PBL + \beta_3 SN + \beta_4 PBC + e \text{ .....(1)}$$

Description:Action or attitude towards the implementation of learning method carried out by a person in certain learning times and situations.
β_0 = Constant
$\beta_1 - \beta_4$ = Regression Coefficient
LB = Learning Behavior
LA = Learning Attitude
PBM = Project-Based Method
SN = Subjective Norms
PB = Perceive Behavior Control
e = *Error*

RESULT AND DISCUSSION

The following is a table of Respondent Response Rates:

Table 2.
Response Rate

Respondent Demographic	Total
Questionnaires distributed	112
Incomplete questionnaire	7
Questionnaires that were not returned	5
Processable questionnaire	100

Source: Processed by Researchers (2025)

Table 2 shows the level of prespun among respondents. Initially, questionnaires were distributed to 112 students; however, seven questionnaires were incomplete, and five questionnaires were not returned. Therefore, the number of questionnaires included in the data processing was 100.

Respondents' Characteristics

Characteristics of respondents in this research, including sex, age, and project focus. These characteristics are shown below:

Table 3.
Respondent Demographic

Respondent Demographic		Total	Percentage
Sex	Male	29	29%
	Female	71	71%
Age	18 – 19	67	67%
	20 – 21	28	28%
	22 – 23	5	5%
Project Focus	Service	50	50%
	Trade	50	50%

Source: Processed By Researchers (2025)

Table 3 describes the demographics of the 100 respondents studied. Most respondents were female (71%) and aged 18–19 years (67%). All respondents in this study were divided into 10 groups, with some groups choosing service businesses and others choosing trading businesses.

Table 4.
Descriptive Statistics

	Descriptive Statistics				
	N	Min	Max	Mean	Std. Deviation
Learning Behavior (LB)	100	1.2	5	4.28	0.59
Learning Attitude (LA)	100	1	5	4.28	0.69
Project-Based Method (PBM)	100	1.86	5	4.48	0.53
Subjective Norms (SN)	100	1.67	5	4.21	0.64
Perceived Behavioral Control (PBC)	100	1	5	3.88	0.65

Source: Processed By Researchers (2025)

The descriptive statistics in Table 4 provide a summary of key variables in this study. The learning behavior has a mean of 4.28 and a standard deviation of 0.59, ranging from 1.20 to 5.00. The attitude has a mean of 4.28 and a standard deviation of 0.69, spanning the range from 1.00 to 5.00. Project Method has a mean value of 4.48 and a standard deviation of 0.53, with a range from 1.86 to 4.48. Subjective norms average 4.21 with a standard deviation of 0.64, ranging from 1.67 to 5.00. Perceived Behavioral Control has a mean of 3.88 and a standard deviation of 0.65, spanning from 1.00 to 5.00. These descriptive statistics provide an overview of the variable's distribution and its contribution to describing the relationships and variability within the study context.

Validity and Reliability Test

The initial testing stage involves checking the quality of the data research, specifically through validity and reliability tests. The Pearson correlation value of each construct indicator must be greater than the value in the r table. The test results show that all indicators meet the validity criteria. Reliability testing of each observed variable is intended to prove the accuracy and consistency of the instrument in measuring the construct. The parameter used is Cronbach's alpha, where the value must be greater than 0.7 (Latan & Ghozali, 2012).

Table 5.
Validity and Reliability Test Results

Variable	Item	Pearson Correlation	Cronbach's Alpha
Learning Attitudes (LA)	LA1	0,609	0.815
	LA2	0,791	
	LA3	0,793	
	LA4	0,635	
	LA5	0,808	
	LA6	0,762	

Variable	Item	Pearson Correlation	Cronbach's Alpha
Project-Based Method (PBM)	PBM1	0,817	0.872
	PBM2	0,844	
	PBM3	0,742	
	PBM4	0,843	
	PBM5	0,783	
	PBM6	0,714	
	PBM7	0,486	
Subjective Norms (SN)	SN1	0,713	0.869
	SN2	0,761	
	SN3	0,840	
	SN4	0,738	
	SN5	0,846	
	SN6	0,794	
Perceived Behavioral Control (PBC)	PBC1	0,612	0.742
	PBC2	0,596	
	PBC3	0,742	
	PBC4	0,683	
	PBC5	0,859	
	PBC6	0,549	
Learning Behavior (LB)	LB1	0,806	0.802
	LB2	0,697	
	LB3	0,774	
	LB4	0,724	
	LB5	0,770	

Source: Processed By SPSS 28 (2025)

Table 5 shows that all instruments were valid because they had a calculated r value greater than the table r (0.1966). Therefore, all instruments could proceed to reliability testing. The reliability test results showed that all indicators in the variables met the reliability test standards, as the Cronbach's Alpha value was greater than 0.6.

Normality Test

The normality test is intended to check whether the research data is normally distributed or not. The test results are shown in the One-Sample Kolmogorov-Smirnov Test table.

Table 6.
Normality Test Results

One-Sample Kolmogorov-Smirnov Test			
			Unstandardized Residual
N			100
Normal Parameters[a,b]	Mean		.0000000
	Std. Deviation		1.62853893
Most Extreme Differences	Absolute		.078
	Positive		.078
	Negative		-.078
Test Statistic			.078
Asymp. Sig. (2-tailed)[c]			.135
Monte Carlo Sig. (2-tailed)[d]	Sig.		.134
	99% Confidence Interval	Lower Bound	.126
		Upper Bound	.143

Source: Processed By SPSS 28 (2025)

The normality test shows the Asymp. Sig (2-tailed) is 0.135, which is more than 0.05. This means that research data is normally.

Multicollinearity Test

The multicollinearity test assesses whether there is a significant relationship between the independent variables in the regression model. The following are the results of the multicollinearity test.

Table 7.
Multicollinearity Test Result

Model	Tolerance	VIF
(Constant)		
Learning Attitude	.666	1.501
Project-Based Learning	.439	2.280
Subjective Norms	.406	2.462
Perceived Behavioral Control	.500	1.999

Dependent Variable: Learning Behavior
Source: Processed By SPSS 28 (2025)

Table 7 presents the results of the multicollinearity test. It shows that the VIF value is less than 10 and the tolerance value is more than 0.01. This indicates that there is no multicollinearity.

Table 8.
Heteroscedasticity Test Results

Model		t	Sig.
1	(Constant)	3.533	.001
	Learning Attitude	-.241	.810
	Project-Based Learning	.130	.897
	Subjective Norms	-1.232	.221
	Behavioral Control	-.894	.374
	a. Dependent Variable: Abs_RES		

Source: Processed By SPSS 28 (2025)

Table 8 describes the heteroscedasticity test result. It indicates that the Learning Attitude (0.810), Project-Based Learning (0.897), Subjective Norms (0.221), and Perceived Behavioral Control (0.374) are all statistically significant at the 0.05 level. Therefore, it can be concluded that heteroscedasticity does not occur.

Multiple Linear Regression Test

The multiple linear regression test is conducted through a partial test (t-test). Table 8 shows the result.

Table 9.
Partial Test Result

Model		Coefficients[a]				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.505	1.465		1.027	.307
	Learning Attitude	.073	.049	.102	1.485	.141
	Project-Based Learning	.192	.068	.240	2.826	.006
	Subjective Norms	.301	.068	.394	4.460	.000
	Perceived Behavioral Control	.188	.061	.245	3.086	.003

a. Dependent Variable: Learning Behaviour

Source: Processed By SPSS 28 (2025)

The multiple linear regression equation is:

$$LB = 1.505 + 0.073SB + 0.192MP + 0.301NS + 0.188KP + e \text{ ……..... (2)}$$

Table 9 presents the regression results. The multiple regression equation is shown in Equation 1. The constant of 0.1505 means that if the learning process does not involve attitudes, project methods, subjective norms, and behavioral control, then the learning behavior in the accounting class is 15%. Furthermore, the regression coefficient value of the Learning Attitude variable (X_1) is 0.073. This means that every 1% increase in learning attitudes, assuming other variables remain constant, will result in a 7.3% increase in learning behavior in the accounting class. The regression coefficient of the Project-Based Learning Method (X_2) is 0.192. This means that if there is an increase in the implementation of the Project-Based Learning Method, when the other independent variables remain constant, the Accounting Learning Behavior will increase by 19.2%.

The regression coefficient of the Subjective Norm variable (X_3) is 0.301, indicating that a one-unit increase in subjective norms, assuming the other variables remain constant, results in a 30.1% increase in the value of Accounting Learning Behavior (Y). The regression coefficient of the behavior control variable (X_4) is 0.188, which means that for every one-unit increase in behavior control, assuming that the other variables are constant, the value of Accounting Learning Behavior (Y) will increase by 18.8%.

Based on Table 9, the significance level of the learning attitude (X_1) is 0.141, which is greater than 0.05. The p-value of the Project Class Method variable (X_2) is 0.006, which is less than the significance limit of 0.05. Subjective Norm (X_3) has a p-value of 0.000, less than the significance value of 0.05. The Perceived Behavioral Control (X_4) has a p-value of 0.003, which is less than 0.05. This concludes that the Project-Based Learning Method, Subjective Norms, and Perceived Behavioral Control have a significant influence on Accounting Learning Behavior (Y). While the Learning Attitude (X_1) does not significantly affect Accounting Learning Behavior (Y), as indicated by a significance level of 0.141, which is greater than 0.05.

Determination Coefficient Test

The Coefficient of Determination (R^2) measures the proportion of the variance in the dependent variable that is explained by the variance in the independent variable. The result test is shown below:

Table 10.
Determination Coefficient Test Results

Model Summary[b]				
Model	**R**	**R Square**	**Adjusted R Square**	**Std. Error of the Estimate**
1	.836[a]	.700	.687	1.66247

a. Predictors: (Constant), Learning Attitude, Project Method, Subjective Norms, Perceived Behavior Control
b. Dependent Variable: Learning Behaviour

Source: Processed By SPSS 28 (2025)

Based on Table 10, the results of the determination coefficient, because there are more than two variables, the Adjusted R Square value is 0.687, which shows that the proportion of learning attitudes, project-based learning methods, subjective norms, and behavioral control to the accounting learning behavior variable is 68.7%, while the remaining 31.3% is influenced by other factors.

DISCUSSION

The Effect of Learning Attitude on Accounting Learning Behavior

The test results indicate that learning attitudes do not significantly impact accounting learning behavior. This can be attributed to the fact that students in this era tend to rely on others. Group

assignments are not made based on personal perceptions, but rather because they imitate others. Students are more interested in working together and less enthusiastic when working individually, so that their personal perceptions do not affect their learning behavior. Personal learning attitude is not a variable that can explain accounting learning behavior. These results contradict the findings of Situmorang & Hapsari (2019) Putra & Oktaria (2024). This finding contradicts the Theory of Planned Behavior, which explains that attitude is a determinant of a person's behavior.

The Effect of Project-Based Learning on Accounting Learning Behavior

Based on hypothesis testing in the previous section, it can be stated that the project class method has an effect on accounting learning behavior. This result illustrates that the more project classes are applied in accounting learning, the higher the opportunity for students to collaborate, coordinate to solve problems, and work with others. This encourages the improvement of communication skills and problem-solving abilities, enabling the achievement of project goals. It is in line with Beckett (2002) that project-based learning requires collaborative action among students to help them solve their problems and find the real solution. Project-based learning offers students the opportunity to deepen their conceptual understanding. Concepts and theories learned in class begin to be applied in the project (in the field). This ensures that students thoroughly understand the concepts and theories of computerized accounting before working on the project, which involves preparing financial reports for MSMEs. For example, students understand how to create a Chart of Accounts (COA) before compiling one from MSMEs.

In the process of working on projects, students spontaneously build communication with their group friends and lecturers related to solving problems in their projects. The interaction between lecturers and students can produce an understanding of accounting. In addition, the interaction directly encourages students' communication skills because they try to translate the problems they experience in the project and convey them to the lecturer for discussion. The project class method has become a broad platform for students to hone their skills comprehensively, which includes critical thinking skills, communication skills, and team leading skills (Chies & Mazieri, 2024), and emotional management skills. Project-based learning also provides an opportunity for students who tend to be passive in class to become actively involved in project work. It allows them to be fully involved and take the initiative (Andargie et al., 2025).

This suggests that most students benefit from lectures because they can directly apply the lecture material in real-life situations. These findings are consistent with the studies of Vonnisye et al. (2022), Sari et al. (2018), and Simanjuntak et al. (2019), which show that the implementation of project-based assignments can enhance students' communication skills and creativity. Pearce et al., 2025) also found that the implementation of project-based learning is able to nurture entrepreneurial skills, highlighting the importance of experiential learning. It supports students in collaborating with industry, improving group dynamics, and prioritizing quality control. These results align with the theory of planned behavior, which posits that specific factors influence a person's behavior. In this study, these factors can be the learning methods applied by lecturers in the classroom.

The Effect of Subjective Norms on Accounting Learning Behavior

Based on hypothesis testing in the previous section, it can be stated that subjective norms affect accounting learning behavior. This means that the learning behavior of accounting students is highly dependent on encouragement from the surrounding environment. The better the surrounding environment, the better the student's learning behavior. Vice versa, the worse the influence of the environment, the worse the student's learning behavior. Some research results show how influential subjective norms or the environment are in the student learning process (Shang et al., 2024; Hamad et al., 2024; Zhang, 2025). In the context of accounting learning at the Faculty of Economics and Business, Pattimura University, students tend to follow the learning patterns of their friends. If their friends have enthusiasm for doing projects, this behavior can be transmitted to other students. Vice versa, if there are students who are passive, the project groups that have been divided also tend to be passive. Therefore, students who are formed in project groups tend to choose group leaders with high enthusiasm and responsibility. It is intended that the problem-solving process within the group will

proceed smoothly. Lecturers also play a crucial role in stabilizing the group's dynamics by providing motivation, encouragement, guidance, and assistance to all members. The guidance and assistance provided by lecturers helped increase student understanding and ease in solving project problems. This research proves that subjective norms (SN) have positive effects on learning behavior. It is in line with Anggraini & Sulistyowati (2022) who found that parents as part of the students' environment also affect students' learning behavior. These results confirm the model proposed by Ajzen in his theory of planned behavior, which states that a person's behavior is highly dependent on the encouragement and pressure from the surrounding environment, as represented by the variable of subjective norms.

The Effect of Behavioral Control on Accounting Learning Behavior

Based on hypothesis testing in the previous section, it can be stated that behavioral control affects accounting learning behavior. Various conveniences and difficulties in the learning process affect accounting learning behavior. Shang et al., (2024) found that perceived behavioral control affects accounting learning behavior. Regarding the learning process in class, student behavior is strongly influenced by the ease or difficulty of the tasks given by the lecturer. In the accounting computerization project given, students are directed to record and compile financial reports for MSMEs in both the service and trade sectors using the Click Excel Accounting application. The ease experienced, such as the friendliness of business actors in welcoming project students, encourages them to continue to go to the field and collect transaction data. Conversely, difficulties such as using the application and preparing financial reports also influence student learning behavior. Behavioral control tends to affect the learning behavior of accounting students. These results are in line with the findings of Hamad et al. (2024) and Aljohani & Alharbi (2025). These results confirm the model proposed by Ajzen in his theory of planned behavior, which states that a person's behavior is highly dependent on the perceived behavioral control.

CONCLUSION

The attitude of students does not significantly affect their learning behavior. This indicates that student learning behavior is not determined by the students' personal perceptions or internal factors. Student learning behavior in accounting classes is more influenced by external factors, namely learning methods, the surrounding environment, and the difficulty or ease of the course. The project-based learning method has a significant effect on accounting learning behavior. Learning methods that utilize the project-based approach can encourage the learning behavior of accounting students, as students in project classes are encouraged to solve their problems independently. Furthermore, subjective norms affect accounting learning behavior. This suggests that the environment has a significant influence on the student learning process. A positive environment can also encourage positive learning behavior patterns. Perceived behavioral control affects accounting learning behavior. Ease and difficulty in the accounting learning process also affect student learning behavior. Further research agenda is expected to conduct indirect tests through moderation or mediation variables to understand which variables support the effectiveness of learning in accounting classes. Further research can also use structural equation modeling or a longitudinal design.

A limitation of this study is the absence of interviews to explore the reasons behind the quantitative test results. Therefore, further research is recommended to combine quantitative and qualitative approaches to obtain more comprehensive results related to student learning behavior. The theoretical implication of this finding is to enrich the model proposed by Ajzen by adding the learning method variable as a determinant of accounting students' behavior in project classes. The findings suggest that educators should integrate structured project-based classes with behavioral control strategies to enhance students' learning engagement. These project-based classes must be designed with the right level of ease and difficulty so that students derive real benefits from the project class. Additionally, students should be randomly assigned to groups that include both passive and active learners, allowing active students to share their positive enthusiasm with the passive students. Lecturers must also be consistent and patient in providing consultations related to the assigned projects, so that students feel that learning accounting is both fun and valuable.

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