

## ABSTRAK

Abstrak: Penelitian ini bertujuan untuk mengeksplorasi peran kultur sekolah dalam membangun kemandirian belajar siswa jurusan Akuntansi di SMKN 5 Madiun. Fokus penelitian diarahkan pada interaksi antara elemen-elemen kultur sekolah—seperti nilai, norma, metode pengajaran, serta dukungan guru dan fasilitas—dalam mempengaruhi kemampuan siswa untuk belajar secara mandiri. Metode yang digunakan adalah deskriptif kualitatif dengan teknik pengumpulan data melalui observasi, wawancara, dan dokumentasi. Hasil penelitian menunjukkan bahwa kultur sekolah memainkan peran penting dalam membentuk inisiatif, kontrol belajar, disiplin diri, kemampuan reflektif, dan tanggung jawab siswa dalam proses belajar. Namun, ditemukan pula hambatan seperti rendahnya motivasi, metode pembelajaran yang kurang variatif, serta keterbatasan fasilitas belajar mandiri. Penelitian ini juga menyoroti pentingnya penanaman nilai-nilai etika dalam pendidikan akuntansi untuk membentuk karakter profesional siswa. Dengan demikian, strategi penguatan kultur sekolah yang positif menjadi kunci dalam meningkatkan kemandirian dan etika belajar siswa di lingkungan SMK.

*Kata Kunci : Kultur Sekolah, Kemandirian Belajar, Akuntansi*

## ***ABSTRACT***

**Abstract:** This study aims to explore the role of school culture in fostering self-directed learning among Accounting students at SMKN 5 Madiun. The research focuses on the interaction between elements of school culture—such as values, norms, teaching methods, as well as teacher support and facilities—in influencing students’ ability to learn independently. A qualitative descriptive method was employed, with data collected through observation, interviews, and documentation. The findings reveal that school culture plays a significant role in shaping students’ initiative, learning control, self-discipline, reflective ability, and responsibility in the learning process. However, challenges were also identified, including low motivation, limited variety in teaching methods, and inadequate self-learning facilities. This study further highlights the importance of instilling ethical values in accounting education to shape students’ professional character. Therefore, strengthening a positive school culture becomes the key strategy in enhancing students’ independence and learning ethics in the vocational school environment.

**Keywords:** *School Culture, Self-Directed Learning, Accounting*