Determinant of Accounting Learning Achievement: Case Study of Accounting Program Students Politeknik Negeri Madiun

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Abstract
Research conducted by the author aims to determine how much influence the interest in learning, learning motivation, learning discipline and family environment on accounting learning achievement. This research is expected to provide a fundamental knowledge for educational institutions in order to improve accounting learning achievement. The population and sample used were for students in the accounting study program at the Politeknik Negeri Madiun. Many of the samples used for the purposes of this study were 69 students in accounting study programs. This research uses primary data which contains statements in the form of questionnaires which are measured using a liquid scale. The statistical method used to test this hypothesis uses multiple linear regression analysis. The results of this study indicate that interest in learning, learning motivation, learning discipline and family environment have a significant effect on accounting learning achievement.

Keywords: Family Environment, Learning Achievement, Interest In Learning, Learning Discipline, Learning Motivation.

1. INTRODUCTION

In essence, education is an effort made by humans to improve their standard of living in a more perfect direction and is also a dynamic force that greatly influences the development of physical, mental, ethical and all aspects of human life [1]. In the Law on the National Education System Number 20 of 2003 article 1 explains that education is a conscious and planned effort to create an atmosphere and learning process so that students actively develop their potential to have religious spiritual strength, self-control, personality intelligence, noble character, as well as the skills needed by himself, the community, the nation and the State. Education plays an important role in creating behavior, mentality, and all aspects of a country's life because education is a benchmark that requires progress or recession in the country's development process in all fields.

The success or failure of the educational process can be measured from the learning achievement reports obtained [2], [3]. Students who are considered successful are those who are able to carry out and carry out various assignments given by lecturers, so that their academic grades are good [4]. Accounting learning achievement is the result that has been achieved by students in courses after evaluation or tests indicated by the grades given by accounting lecturers [5]. Basic competence is to record transactions or documents into general journals and post them, into ledgers, up to reporting requires understanding, accuracy, and thoroughness in analyzing every transaction that occurs in the company. The competencies learned in accounting are interrelated and form a single unit. If a student's mastery of the previous competency is lacking, it is possible that the student will have difficulty mastering the next competency [6]. Learning achievement is an assessment of a student's learning outcomes in order to determine success in achieving learning goals. Learning achievement is influenced by various factors both internal and external [7].

Interest is a feeling of preference and a sense of interest in something or activity, without being told. Interest is basically the acceptance of a relationship between oneself and something outside oneself. The stronger or closer the relationship, the greater the interest. Learning success is determined by several

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factors, one of which is interest in learning. Purwanto in Fajri et al. says that interest is an important basis for someone to do activities well, namely encouraging someone to do something [8].

Hsu et al says that motivation to learn is an encouragement in learning activities, so that motivation can be said to be the driving force in students that causes learning activities so that the goals desired by the learning subject can be achieved [9]. Learning motivation is an absolute requirement for learning and plays an important role in providing passion or enthusiasm for learning. Learning motivation is not only a driving force to achieve good results but contains efforts to achieve learning goals, where there is understanding and development from learning [10]. Every student who has the motivation to learn is not only to know but rather to understand the learning outcomes.

Lazarevic et al. states that learning discipline is something that is very necessary for every student, with learning discipline, educational goals will be more easily achieved [11]. Ngalim purwanto states that the family is the first environment that is very influential in a child’s education [12]. In the family, children will get their basic knowledge. The family is the smallest unit of society consisting of the head of the family and several people who gather and live in a place under one roof in a state of interdependence. The family is the oldest educational institution, informal in nature, which is first and foremost experienced by children. This educational institution is natural, and parents are responsible for nurturing, caring for, protecting, and educating children so that they grow and develop properly.

This research aims to provide a clear and focused investigation into the factors that influence accounting learning achievement. The dependent variable chosen for this study is accounting learning achievement, which is affected by various factors. To ensure a more directed approach, the researchers have limited the independent variables that will be examined. These independent variables include interest in learning, learning motivation, learning discipline, and family environment. The research will be conducted at the D3 Accounting Study Program in Politeknik Negeri Madiun. The data for this study was collected in April 2019. To analyze the data, the researchers employed multiple regression analysis using SPSS v.20. By narrowing down the scope of the variables and conducting the research at a specific institution, the authors aim to obtain focused and meaningful insights into the relationship between the identified independent variables and accounting learning achievement.

2. METHOD

The type of research used is descriptive research. Descriptive is a type of research that aims to present a complete phenomenon or social reality. In other words, descriptive can be used to collect data that will later be used to test a hypothesis that is in research using an assessment of the attitude or nature of an individual. So that it can be seen whether D3 Accounting Study Program students at Politeknik Negeri Madiun will have an influence on learning interest, learning motivation, study discipline and family environment on accounting learning achievement.

This data collection is taken from the source directly. Where the source here is the students of the D3 Accounting Study Program, Politeknik Negeri Madiun. Distributing questionnaires here researchers hope to get good primary data and later can be processed by researchers. This research uses the Likert scale research method. The Likert scale here is a scale that is generally widely used in research in the form of surveys. This Likert scale aims to determine the level of agreement of respondents to a question or statement by selecting one of the options available in the questionnaire. In the answers to the questions used in this questionnaire, use: Strongly Agree (SS), Agree (S), Normal (N), Disagree (TS), Strongly Disagree (STS) [13].

The population in this study are students Politeknik Negeri Madiun D3 Accounting Study Program has a total of 329 students. The researcher was interested in taking the population in the D3 Accounting Study Program at the Politeknik Negeri Madiun because there was an accounting department at the Politeknik Negeri Madiun in order to find out how far the children at the Politeknik Negeri Madiun understood accounting. The sampling method was carried out using random sampling. The sample here is taken from the D3 Accounting Study Program, Politeknik Negeri Madiun. The number of questionnaires distributed was 112 questionnaires and only 69 questionnaires could be processed because the other samples did not meet the requirements the researcher wanted. After the data obtained is considered adequate, we can proceed with the next steps where the steps are processing the data and analyzing the resulting data from the research based on the influence model between the research variables.

3. RESULT AND DISCUSSION

Hypothesis testing

1. The learning interest variable has a t value of 1,566 and a sig value of 0.122
In the partial test results, both in testing by comparing the t-count value with t-table and testing by comparing the significant level of output with the determined significant level the result is that Ho is rejected and Ha is accepted showing that learning motivation has an effect on accounting learning achievement. This shows that students who have good learning motivation will have good learning achievement in accounting because motivation will encourage and strengthen students' desire to study harder. The results of previous research conducted by Zheng et al. learning motivation affect accounting learning achievement [15]. Thus research on learning motivation is consistent with the results of previous studies.

3. Learning Discipline Does Not Affect Accounting Learning Achievement (Partially)

In the partial test results show no effect of Discipline Learning on accounting learning achievement. From the test results stated that learning discipline does not significantly affect accounting learning achievement. Because, you can't appreciate when you don't come to class on time, you can't follow class lessons. This shows that learning discipline has no effect because not all students can obey all forms of rules.

The learning discipline variable does not significantly influence accounting learning achievement, thus the results of this study are inconsistent with the results of Ugwuanyi et al. research [16].

4. Family Environment Influences Accounting Learning Achievement (Partially)

In the partial test results, both in testing by comparing the t-count value with t-table and testing by comparing the significant level of output with the determined significant level the result is that Ho is rejected and Ha is accepted showing that family environment has a significant effect on accounting learning achievement. This shows that students who have a good family environment will have good accounting learning achievements because a good family environment will create positive things for achievement and life. The results of previous research conducted by Wongwatkit et al. family environment influences accounting learning achievement [6]. Thus research on family environment is consistent with the results of previous studies.

Interpretation of Research Results

1. Learning Interest Has No Effect on Accounting Learning Achievement (partially)

In testing the hypothesis, it shows that there is no effect of learning interest on accounting learning achievement. It is evident from the test results that Ho is accepted or Ha is rejected and Ho is rejected, thus stating that interest in learning has no significant effect on learning achievement in accounting. This is because they don't have a strong desire to learn, they don’t feel the need for knowledge that is being taught, they can't focus on learning, it can be an influence on learning achievement in accounting. Students are also not necessarily able to easily implement the communication and delivery of the material they bring during learning in an effort to improve accounting learning achievement. The accounting learning achievement variable does not significantly influence accounting learning achievement, thus the results of this study are inconsistent with the results of Park et al. research [14].

2. Learning Motivation Influences Accounting Learning Achievement (Partially)

In the partial test results, both in testing by comparing the t-count value with t-table and testing by comparing the significant level of output with the determined significant level the result is that Ho is rejected and Ha is accepted showing that learning motivation has an effect on accounting learning achievement. This shows that students who have good learning motivation will have good learning achievement in accounting because motivation will encourage and strengthen students' desire to study harder. The results of previous research conducted by Zheng et al. learning motivation affect accounting learning achievement [15]. Thus research on learning motivation is consistent with the results of previous studies.

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5. The Effect of Learning Interest, Learning Motivation, Study Discipline and Family Environment on Accounting Learning Achievement (Simultaneously)

The results of testing the hypothesis show that there is a joint influence of learning interest, learning motivation, learning discipline and family environment have a significant effect on Accounting Learning Achievement. Based on the F test, it shows that Sig. 0.003 <0.050 level of significance and Fcount 4.454 > Ftable 2.52 so that Ha is accepted.

This means that there is a joint influence between the influence of learning interest, learning motivation, learning discipline, and family environment have a significant effect on accounting learning achievement. It means that the higher the application, the interest in learning, the motivation to learn, the discipline of learning and the family environment have a significant effect on learning achievement in accounting. The better the learning achievement in accounting will be [7], [17]–[19].

Students who have an interest in learning, learning motivation, study discipline, and a good family environment will have a significant effect on accounting learning achievement, if all of these things are present in students, it will greatly affect accounting learning achievement which is getting better.

4. CONCLUSION

The research results are the results of data processing from respondents' answers taken as many as 69 questionnaires. The sample in this study were students majoring in accounting at Politeknik Negeri Madiun. Based on the explanation in the previous chapters, the conclusions obtained are conveyed from the results of the data analysis which has been carried out prior to testing the hypothesis, partial conclusions are obtained, namely:

1. Variable Learning Interest partially does not significantly influence the variable Accounting Learning Achievement.
2. The variable of Learning Motivation partially has a significant effect on the variable of Accounting Learning Achievement.
3. The Variable of Learning Discipline partially has no significant effect on the variable of Accounting Learning Achievement.
4. The family environment variable partially has a significant effect on the accounting learning achievement variable.

Author declaration
Author contributions and responsibilities

The authors made major contributions to the conception and design of the study. The authors took responsibility for data analysis, interpretation and discussion of results. The authors read and approved the final manuscript.

Funding
This research did not receive external funding.

Availability of data and materials
All data is available from the author.

Competing interests
The authors declare no competing interests.

5. REFERENCES


