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EFFECT OF MOTIVATION, LEARNING METHOD AND LEARNING ACHIEVEMENT AGAINST ENVIRONMENTAL ACCOUNTING IN VOCATIONAL HIGH SCHOOL

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ABSTRACT

This study aims to explain the influence of motivation, learning methods and environments to achievement AK accounting class XII students in SMK PGRI 1 Jombang. In this case the researchers argued that these aspects influence on student achievement. This research is quantitative research. The samples are 56 students by using the Slovin Formula with 10% error and the technique used in this research is simple random sampling. Data collection methods used were observation, documentation and questionnaire. The statistical test used by researchers using multiple linear regression analysis. The results showed that between motivation, learning methods and environments on learning achievement AK accounting class XII students in SMK PGRI 1 Jombang has significant influence. This is supported after analyzing data with multiple linear regressions with SPSS version 16.0 and can be obtained Fvalue of 92.976 greater than 2,783 Ftable the real level of 0.05 with a coefficient of determination of 0.843 or 84.3 doubles% with a probability of error of 1.963. This means that the hypothesis states that there is influence between motivation, learning methods and environments on learning achievement AK Accounting Class XII students in SMK PGRI 1 Jombang The independent variables in this study has a contribution of 84.3%. While the remaining 15.7% is influenced by other variables.

Keywords: Motivation, Learning Method, Environment, and Learning Achievement

A. INTRODUCTION

The growth and development of students depend on the interplay of two elements, namely the talent that has been owned by students from birth and environment (Hamalik, 2011: 79). In the learning process, the teacher has a duty to encourage, guide and facilitate learning for students to achieve the goals for the teachers need to provide motivation in the learning process so as to create a learning environment that is exciting and fun for all students (Djamarah, 2011: 37).

Motivation by Mc. Donald is the energy change in a (personal) someone who is characterized by the emergence of feelings and reactions to an end (Hamalik, 2011: 158). Another opinion also said that motivation is "state of the person who

encouraged him to undertake activities to achieve the goal" (Suharto in Azizah, 2010). Motivation plays an important role in the learning process both for teachers and students. For teachers know the students' motivation to learn than is needed to maintain and enhance the spirit of learning. For students learning motivation can foster the spirit of learning so that students are motivated to learn acts. One obstacle of teen success is the lack of motivation.

Learning is a process of change from not knowing to knowing, of not be able to. For the change of the energy, passion, and motivation (Azizah, 2010). Students learning activities with pleasure as motivated by this can be proved by Rahmat Hari Setiyono in research entitled Influence

Motivation, Family Environment, Environmental School and Learning Method Learning Achievement Against the results of the study indicate that there is a direct influence between motivation toward learning achievement of 29.1%, there is a direct influence of the school environment on the learning achievement of 25.1% no direct influence between learning method to learning achievement by 22.1% and there was no direct influence of the family environment, school environment, the learning method to achievement learning through motivation to learn as a moderating variable.

The learning method is a way of presenting the subject matter or the efforts made by educators for a process of learning on students in an effort to achieve the goal (M. Sobri Sutikno in Rohman, 2011). Teachers need to master and apply a variety of learning strategies that include approaches, methods, tactics, techniques specific learning or learning model. Mastering learning model will affect the success of students as well as with the school environment and the family environment.

Environment is something that is in around that has particular meaning or effect of the individual (Hamalik, 2011: 195). Environment is a system component that will determine the success of the educational process. In this study the condition of the school and the family environment is a concern because this factor is close to the daily lives of students that influence learning achievement. School is a vehicle for ongoing educational activities and processes. In school life values were grown and developed. Therefore, the school becomes the dominant vehicle for influence and the formation of attitudes, behaviors, and achievement of a student. School environment is conducive to support the process of learning. And the family environment also affects the success of student learning. The first and main influence for life, growth and development of the person is a family. The students have a lot of time and opportunity to meet and interact with the family. Encounter and interaction have very large effect on a person's behavior and achievement.

Teachers should be aware of motivation that is able to give effect to the students as the

use of learning methods does. Teachers must understand the position of the method as one of the components that takes part to the success of teaching and learning activities. In the use of methods teachers should consider the conditions and atmosphere of the class. In teaching, teachers rarely use a single method, because the teacher realized that all the methods have both advantages and disadvantages. In the process of learning, environment can also be a stimulus causing a change in the form of changes in student behavior, either positive or negative. This suggests that the function of the environment is an important factor in the learning process. The problem of this research is: "is there Effect of Motivation, Learning Method And Against Environmental Achievement in Accounting Class XII AK in SMK PGRI 1 Jombang academic year 2014/2015? While the purpose of this research is to explain the presence or absence of Influence Motivation, Learning Method And Against Environmental Achievement in Accounting Class XII AK in SMK PGRI 1 Jombang Academic Year 2014/2015.

B. RESEARCH METHODOLOGY

Research Plan

The design of this study using quantitative research aimed to explore the data in accordance with the facts on the ground and in the analysis of the existing theories. While the test with Multiple Linear Regression analysis. The study design is described as follows:

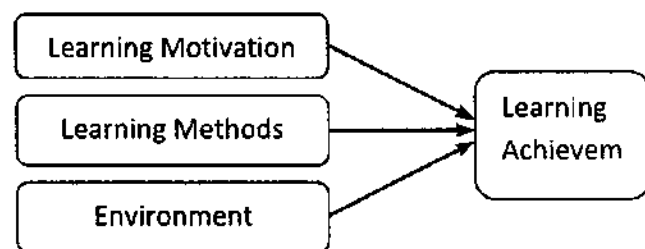


Fig.1. Research design

Source: (Sugiyono, 2010: 10-11)

Specification:

X1 = Motivation

X2 = learning methods

X3 = Environment

Y = Learning Achievement

Population and Sample

The population in this study is 130 with 56 samples (using Slovin formula with an error tolerance of 10%) with a simple random sampling techniques.

Research Variables

The independent variable (X) in this study are: X1 = Motivation, Learning Method X2 = X3 = Environment. The dependent variable (Y) is the learning achievement.

Method of collecting data

Methods of data collection in this study used observation, documentation and questionnaire which was tested its validity and reliability. About motivation questionnaire, learning methods and the environment above indicate as many as 46 questions about the item is valid since $r_{value} < r_{table}$ where $r_{table} = 0,263$. Based on the results of the reliability test is known that the Cronbach alpha coefficient (α) on motivation, learning methods and environments are reliable because $r_{Alpha} > 0,60$.

Data Analysis Techniques

Statistical tests in this study using multiple linear regression test with the formula: $Y = a + b_1x_1 + b_2x_2 + b_3x_3$ and assisted with SPSS Windows version 16.0. And in a multiple linear regression test also uses the classical assumption test which consists of a test for normality, multicollinearity test, and heterokedatisity autocorrelation test.

C. RESEARCH RESULT

Description of the results of the questionnaire are used to explain the influence of motivation, learning methods and accounting environment on learning achievement of students.

1. Motivation Questionnaire Results Description

Based on the results of the questionnaire showed that 39% of the students agree with the statement of the intrinsic motivation toward learning process. It is clear that the intrinsic motivation of students in learning are indispensable to support the learning achievement. In addition, the presence of extrinsic motivation in students also can be a

concern in supporting learning motivation and outcome of 33% voted in favor.

2. Description Questionnaire Results Learning Methods

The questionnaire results showed that students' learning methods to respond to shape learning method in class by 42% strongly agreed with the statement. In addition, students' responses regarding students' interaction with the teachers also get a good response to the calculation results obtained by 43% strongly agreed with the statement. Both of these can explain that in a learning process needs methods of learning and interaction with teachers to support students' learning achievement The better a learning method is used, the better the learning achievements. Similarly, the better the relationship between students and teachers, the better the student achievement, because the convenience of student learning can also be seen from student to teacher interaction.

3. Description Questionnaire Results Environment

Environmental questionnaire results showed that the class room management factors can influence student achievement. This can be shown in the results of the questionnaire by 36% agreed with the statement. In addition, outside of the school environment also affect student achievement, where this is indicated by the results of the questionnaire by 34% strongly agreed with the statement. So it can be said that a large enough environmental influences on learning achievement.

Data Analysis

The purpose of multiple regression analysis to explain the presence or absence of the influence of motivation, learning methods and environments on learning achievement AK accounting class XII students in SMK PGRI 1 Jombang. Here are the results of multiple linear regression.

Table 1 Table Coefficient Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	34.645	3.159		10.966	.000
Motivasi	.307	.031	.552	9.780	.000
Metode Pembelajaran	.274	.027	.583	10.080	.000
Lingkungan	.292	.052	.324	5.560	.000

a. Dependent Variable: Learning Achievement

Based on the results in the table above can be explained as follows:

1. Constant of 34.645; meaning that if the motivation (X1), the learning method (X2), and environment (X3) value is 0, then the learning achievement (Y) value is 34.645%.
2. Regression coefficient motivation variable (X1) of 0.307; meaning that if another independent variable value is fixed and motivation increased

1%, then the learning achievement (Y) will be increased by 30.7%.

3. The regression coefficient learning method (X2) is 0.274; meaning that if another independent variable value is fixed and learning methods increased 1%, then the learning achievement (Y) will be increased by 27.4%.
4. The regression coefficient environment variable (X3) 0.292; meaning that if the other independent variables remain and environmental value increased 1%, then the learning achievement (Y) will be increased by 29.2%.

While the assumption Classically Exam are as follows:

Normality Test

Normality test is used to determine whether the data population is normally distributed or not. Data were expressed in normal distribution if the significance is greater than 5% or 0.05. Here is the output results obtained through SPSS.

Table 2 Normality Test Result Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	Df	Sig.
Learning achievement	.113	56	.072	.972	56	.224
Motivation	.095	56	.200*	.970	56	.173
Learning Method	.089	56	.200*	.966	56	.121
Environment	.086	56	.200*	.979	56	.423

a. Lilliefors Significance Correction

*. This is a lower bound of the true significance.

Based on the output table above results it can be seen that the significance value of 0.173 for learning motivation; for the learning method of 0.121 and 0.423 for the environment for, it can be concluded that the data on the variables of motivation, learning methods and normally distributed environment.

Multicollinearity Test

Multicollinearity test performed using the value of the variance inflation factor (VIF). Model declared free from interference multicollinearity if have VIF under 5. Here is the result of multicollinearity

Table 3 Coefficient Table
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	34.645	3.159		10.966	.000		
MOTIVATION	.307	.031	.552	9.780	.000	.947	1.056
Learning Method	.274	.027	.583	10.080	.000	.905	1.105
Environment	.292	.052	.324	5.560	.000	.889	1.125

a. Dependent Variable: Learning Achievement

Coefficients table it can be seen VIF learning motivation variables at 1,056 while the value of the variable VIF learning methods VIF value of 1.105 and 1.125 for the environment variable, it can be concluded that the variable of learning motivation, learning methods and the environment do not occur multicollinearity because VIF smaller than 5.

Heteroskedasticity Test

Heteroscedasticity test used to determine whether or not the classic assumption deviation heteroskedasticity, namely the lack of unanimity of the residual variance for all observations in the regression model. Prerequisites that must be met in the regression model is the absence of symptoms heterocedasticity.

Here is the output result of heteroscedasticity test by SPSS.

Table 4 Test Results Heteroskedasticity Lnei2 with LnX1
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	2.719	8.591		.316	.753
LNx1	-.755	2.087	-.049	-.362	.719

a. Dependent Variable: L.Nei2

Table 5 Test Results Heteroskedasticity Lnei2 with LnX2
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	11.732	5.622		2.087	.042
LNx2	-3.053	1.414	-.282	-2.159	.035

a. Dependent Variable: L.Nei2

Table 6. Test Results Heterokedstisitas Lnei2 with LnX3
Coefficients*

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	18.768	11.474		1.636	.108
LNx3	-4.838	2.897	-.222	-1.670	.101

a. Dependent Variable: LNei2

Based on the output of the above results it can be seen that the value Tval each - each variable by (-0.362), (-2.159) and (-1.670). While the value of testing Ttable on 2 sides (significance 0.025), obtained Ttable value of 2.007. Because Tval are at $-Ttable \leq Tval \leq Ttable$, then Ho is accepted means of testing between Lnei2 with LnX1, Lnei2 with LnX2, and Lnei2 with LnX3 no symptoms heteroscedasticity in regression models.

Autocorrelation Test

Autocorrelation test is used to determine whether or not the classic assumption deviation autocorrelation, that is the correlation between the residuals on the observations with other observations in the regression model. Prerequisites that must be met is the absence of autocorrelation in the regression model. The method used is the Durbin-Watson test (DW). Here is the result of autocorrelation test.

Table 7. Table Capital Summary
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.918 ^a	.843	.834	1.963	1.905

a. Predictors: (Constant), environment, motivation, methods

b. Dependent Variable: Learning achievement

Based on the results table above output values obtained DW (Durbin Watson) amounted to 1,905, while the DW table with a 0.05 earned value of 1.4581 dL and dU at 1.6830, it can be concluded that the regression model in this study there is no interference autocorrelation because DW value is above the value du of 1.6830.

D. DISCUSSION

Motivation is a change in a person who is characterized by the emergence of feelings and reactions to an end (Mc. Donald in Hamalik, 2011: 158). Motivation plays an important role in learning activities. It can be said that the higher the learning objectives, the greater the motivation. Motivation is

divided into two, namely intrinsic motivation and extrinsic motivation.

As is the intrinsic motivation is motivation that is covered in a learning situation and meet the needs and goals of students. (Hamalik, 2011: 162). While extrinsic motivation is motivation caused by factors - factors of learning situation, such as the number of credits, diploma, degree of prizes, medals conflict and competition. (Hamalik, 2011: 163). The findings of a similar study was also conducted by Asti Wahyu (2007) with the title "The Influence of Learning Motivation and Learning Method Of Accounting Student Achievement First Class Vocational Accounting Department Pelita Nusantara I Semarang". Based on the research results can be concluded that there is a positive

and significant effect of learning motivation and learning method to learning achievement It is proved that a student requires motivation or encouragement in learning. But there are some other variables that may affect the achievement of learning outcomes which learning methods and environments. The learning method is a form of learning that is reflected from start to finish typically presented by the teacher in the classroom. In the use of learning methods should use methods that can support teaching and learning activities, so it can be used as an effective tool to achieve the goal of teaching, the better the methods used in the study will be of high achievement, and more optimal.

In terms of the environment can also affect student achievement, the more comfortable the more comfortable environment as well students are learning and will better the student achievement.

Based on the analysis of data that researchers do by using SPSS 16.0 for Windows, then the results of this study can be concluded that there are significant learning motivation, learning methods and environments on learning achievement AK accounting class XII students of SMK PGRI 1 Jombang. It can be seen from the acquisition of 92.976 Fvalue greater than Ftable of 2,783 on the real level of 0.05 with a coefficient of determination of 0.843 or 84.3 doubles% obtained from the variable learning motivation, learning methods and environments. While the remaining 15.7% can be explained by other variables not included in this study.

Another variable is that the school curriculum, school discipline, learning tools, school time, standard lessons and community factors.

E. CLOSING

Conclusion

Based on the results of research and discussion, it can be concluded:

There is no significant influence of motivation, learning methods and environments on the learning achievement of students of class XII AK accounting SMK PGRI 1 Jombang.

Suggestion

The Suggestions wrote in connection with the results of this study are:

- a. In order to increase student achievement expected of teachers pay attention to motivation, learning methods and the environment in the implementation of learning.
- b. Teachers are expected to be more creative in providing motivation, learning methods so that students do not feel bored without irrespective of environmental influences.

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