

**THE INFLUENCE OF LEARNING MOTIVATION AND THE USE OF
INFORMATION TECHNOLOGY ON BASIC ACCOUNTING LEARNING
ACHIEVEMENT**

**PENGARUH MOTIVASI BELAJAR DAN PENGGUNAAN TEKNOLOGI INFORMASI
TERHADAP PRESTASI BELAJAR AKUNTANSI DASAR**

Belindha Yunita Alfarisi

Accounting Education Departement, Yogyakarta State University

belindhayunitaa@gmail.com

Siswanto

Lecturer of Accounting Education Departement, Yogyakarta State University

Siswanto@uny.ac.id

Abstract: The Influence Of Learning Motivation And The Use Of Information Technology On Basic Accounting Learning Achievement. This study aims to examine the influence of Learning Motivation and The Use of Information Technology simultaneously on Basic Accounting Learning Achievement Students Class of X SMK Negeri 7 Yogyakarta Academic Year 2018/2019. The population of this study were 95 students. Data collection methods used were questionnaires and documentation. The trial subject in this study was 60 students. Data analysis technique used was a simple regression analysis, multiple linear regression, relative contribution, and effective contribution. The research shows that there was a positive influence of Learning Motivation and The Use of Information Technology simultaneously on Basic Accounting Learning Achievement with $R_{y(1,2)}$ (0,530), $R^2_{y(1,2)}$ (0,281). The Relative Contribution of Learning Motivation Variable was 27,20%, and Effective Contribution was 7,64%. The Relative Contribution of The Use of Information Technology Variable was 72,80% and Effective Contribution was 19,89%.

Keywords: Learning Motivation, The Use of Information Technology, Basic Accounting Learning Achievement

Abstrak: Pengaruh Motivasi Belajar dan Penggunaan Teknologi Informasi Terhadap Prestasi Belajar Akuntansi Dasar. Penelitian ini bertujuan mengetahui pengaruh Motivasi Belajar dan Penggunaan Teknologi Informasi secara bersama-sama terhadap Prestasi Belajar Akuntansi Dasar Siswa Kelas X SMK Negeri 7 Yogyakarta Tahun Ajaran 2018/2019. Populasi dalam penelitian ini berjumlah 95 siswa. Metode pengumpulan data yang digunakan adalah kuesioner dan dokumentasi. Uji coba instrumen penelitian dilakukan terhadap 60 siswa. Teknik analisis data yang digunakan adalah analisis regresi sederhana, analisis regresi ganda dua prediktor, sumbangan relatif, dan sumbangan efektif. Hasil penelitian menunjukkan bahwa terdapat pengaruh positif Motivasi Belajar dan Penggunaan Teknologi Informasi secara bersama-sama terhadap Prestasi Belajar Akuntansi Dasar dengan $R_{y(1,2)}$ (0,530), $R^2_{y(1,2)}$ (0,281). Sumbangan relatif variabel Motivasi Belajar adalah sebesar 27,20% dan sumbangan efektif sebesar 7,64%. Sumbangan relatif variabel Penggunaan Teknologi Informasi adalah sebesar 72,80% dan sumbangan relatif sebesar 19,89%.

Kata kunci: Motivasi Belajar, Penggunaan Teknologi Informasi, Prestasi Belajar Akuntansi Dasar.

INTRODUCTION

Globalization has a significant impact on various fields of life. Globalization effect was not only in the economic, social, political but also education fields. Technological improvements also support the development of globalization. Technology facilitates the community from various country to be able to exchange information and knowledge quickly and easily. The existence of globalization can foster competition among nations, thus demanding the development of quality human resources.

Education has a vital role in improving the quality of human resources. Given the importance of education for the state, making education as one of Indonesia's national goals. At the opening of the 1945 Constitution, the fourth paragraph listed the Indonesian State's national goals relating to school, namely the intellectual life of the nation. Understanding of education in Law No. 20 of 2003 concerning the National Education System:

Pendidikan adalah usaha sadar dan terencana untuk mewujudkan suasana belajar dan proses pembelajaran agar peserta didik secara aktif mengembangkan potensi dirinya untuk memiliki kekuatan spiritual keagamaan, pengendalian diri, kepribadian, kecerdasan, akhlak mulia, serta ketrampilan yang diperlukan oleh

dirinya, masyarakat, bangsa, dan negara.

Based on this understanding, education must be carried out consciously by educators and students to achieve the stated goals, namely to develop the potential of students.

Education can be carried out in the form of a formal or an informal. A formal education has a structured and tiered educational path consisting of elementary schools, junior high schools, senior high schools, and college. The 12-years compulsory education program made by the government makes every citizen had a minimum level of education in senior high schools, vocational high schools, or equivalent forms.

A vocational high school is one of the educational institutions that have different characteristics from senior high schools, namely there are productive subjects or practices. In the city of Yogyakarta, there are 31 Vocational Schools with more than 25 fields of expertise. One of the best Vocational Schools in Yogyakarta City is SMK Negeri 7 Yogyakarta. This is evidenced by SMK Negeri 7 Yogyakarta becoming the first rank for the best Vocational School in Yogyakarta City. There are five expertise programs at SMK Negeri 7 Yogyakarta, namely *Akuntansi dan Keuangan Lembaga, Otorisasi Tata Kelola*

Perkantoran, Bisnis Daring dan Pemasaran, Usaha Perjalanan Wisata, and Multimedia. Akuntansi dan Keuangan Lembaga becomes the most popular expertise programs at SMK Negeri 7 Yogyakarta as evidenced by the highest National Examination (UN) among other skill programs.

In the Accounting and Finance Institutions expertise program, there are various kinds of subjects that must be mastered by students. In general, subject grouped into three namely National Content (A), Regional Content (B), and Specialization Content of Department (C). The Specialization Content of Department divides into three types, namely Basic Expertise (C1), Basic Expertise Program (C2), and Expertise Competence (C3). National content and regional content are compulsory subjects that exist in all expertise programs at SMK. However, for specialization courses, majors differ according to the chosen expertise program.

In Accounting and Finance Institutions expertise program for class X subject matter, majoring in a department is divided into 3. Subjects included in the C1 domain are digital simulation and communication, business economics, general administration, and science. In the C2 domain, namely professional ethics, spreadsheet, basic accounting, and basic banking. Moreover, in the C3 domain is a

company accounting practice (services, trade, and manufacturing), institutional accounting practicums, financial accounting, computer accounting, tax administration, as well as creative and entrepreneurial products.

In this study, researcher chose basic accounting subjects as the object of research. Specifically, the learning achievement to be studied is a basic accounting subject. The reason is that basic accounting subjects are one of the essential subjects to understand the next topic. Besides, Basic Accounting subjects tested in the Vocational National Examination. The result used as benchmarks for school output.

Moreover, it is in line with one of the specific objectives of establishing Vocational Schools, namely to prepare graduates to have skills and be ready to work under their academic programs. So the basic accounting subjects are also the basis of understanding for students' skills and important in the work life. In the work-life students usually, need the skills to operate accounting software. Moreover, Basic Accounting subjects become one of the sciences that must be understood by students to have these competencies. Therefore, researchers chose these subjects to study, given the importance of basic accounting subjects to equip students' skills in accounting skills programs.

Learning achievement is one indicator of success in formal education. Learning achievement is the level of success of students in achieving the goals set by a program. Learning achievements can know after measurements and assessment of learning activities are expressed in the form of symbols both letters and numbers. Learning achievements are measured using evaluation in the form of tests. Learning achievements can get from the results of the Daily Tasks, Daily Test, Midterm Evaluation and Final Exams.

Learning achievement is one of the parameters for measuring students who have mastered or not material from learning objects. Learning achievements can vary in results, can be good or bad. One of the indicators of good learning achievement is the value of tests conducted by students at least the same as the minimum mastery criteria. Good learning achievement is an indicator that students can understand lessons that will ultimately improve the quality of education. Conversely, poor learning achievement is one indicator of failure in learning activities.

Based on observations made at SMK Negeri 7 Yogyakarta regarding learning achievement, basic accounting subjects were not optimal. From the results of the midterm evaluation, only 25 out of 96

students or 26.1% have reached the minimum mastery criteria. The remaining 71 students or 73.9% did not achieve the minimum mastery criteria and had to attend a remedial program. The results of the final exams were also not optimal. The average of final exams score did not meet the minimum mastery criteria because 83 out of 96 students or 86.5% of students did not reach it.

Based on the Decree of the Principal of SMK Negeri 7 Yogyakarta concerning the Students' minimum mastery criteria is stated that the minimum learning success standard obtained by students has been established. In basic accounting subjects, the minimum standard of learning targets is set at 75% of the number of students because the minimum mastery criteria apply to these subjects, namely 75. Therefore, based on the two results of the test, it can be seen that the basic accounting achievement at SMK Negeri 7 Yogyakarta Academic Year 2017/2018 was low.

To achieve optimal learning achievement is necessary to know the factors that influence learning. Many factors influence the high or low student achievement. Internal factors and external factors affect learning. Internal factors are factors that originate in students while external factors are factors that arise outside of students.

Internal factors consist of student health, intelligence and talent, interests and motivations, and ways of learning. Besides, attitudes toward learning, a concentration of learning, learning habits and self-confidence of students can also affect learning achievement. Students who have good manners and habits in knowledge and motivation, focus, self-esteem, intelligence, and high ideals will be directly proportional to their learning achievement.

External factors that influence learning consist of family, school, community, and environmental or natural conditions. Family or parent factors such as parental education, income, attention, and guidance, parents' harmony, parent relations with children, all contribute to learning achievement. The quality of the teacher, the teacher teaching method, the state of facilities in the school included in the factors of the school also influences learning achievement. Besides, the circumstances of the community, the surrounding environment, and the development of information technology also affect.

Learning Motivation is one of the factors that play an important role in optimizing learning achievement. Learning Motivation is the driving force that encourages students to learn. Through the driving force that is in the students

themselves, they are expected to have the readiness to get lessons, be eager to follow the learning process in the classroom, and have a tendency to focus on their learning activities. In other words, through Learning Motivation students are expected to be able to drive their desire to learn optimally to obtain satisfying learning achievements. Conversely, if in students the learning motivation is lacking or even non-existent, they do not have the desire to learn and achieve good learning achievements.

Information Technology is also one of the essential factors considering nowadays it has entered the era of globalization. According to Diana Rahmawati (2006) information technology includes computer and communication technology used to process data. Technology Information is useful for helping and facilitating human work. Tools such as printing machines, radios, televisions, computers, and mobile devices have utilized in the education process. These tools not specifically designed for educational purposes. However, these tools are being used in the education process, and can even increase the effectiveness and efficiency of the learning process.

The use of Information Technology is common in schools. Tools such as computers, LCDs and projectors, speakers, printers, scanners, microphones, and internet networks are provided by schools

to support learning activities. Effective The Use of Information Technology in the classroom helps teachers to carry out learning and facilitate students to learn material delivered. Teachers and students can use laptops and projectors to present content more interactively. Apart from the school, students also have been provided by their parents of Information Technology facilities such as laptops and smartphones to support their learning activities.

All Information Technology can have positive and negative impacts that cannot avoid. The positive impact expects with the existence of Information Technology that can help facilitate students and teachers in their learning activities. With the presence of computer networks, laptops, smartphones, and the internet, for example, students can access other learning resources wherever and whenever. However, there are negative impacts from the Use of Information Technology by students. The Use of Information Technology is more widely used as media communication, socialization, and entertainment (Mimin Nur Aisyah: 2013).

The low Basic Accounting Learning Achievement at SMK Negeri 7 Yogyakarta was predicted to be related to the low Learning Motivation in carrying out the learning process. Learning Motivation makes students more serious in learning so that students can improve their learning

achievement. Based on observations made, several student attitudes were not following the indicators of Learning Motivation. The indicator of Learning Motivation which is showing interest in Basic Accounting subjects. Students seem who were not ready to take part in learning when the teacher has come to class.

The next indicator is being able to maintain an opinion. The situation in the class student seem passive during the learning process. There were only 5 to 10 people out of 32 students who asked or responded to the teacher's explanation in each learning session. Other students as many as 10 to 14 students tend to be sleepy and did not listen to the teacher's explanation. The rest of the students attended but were not active in learning activities. Other indicators are happy to work independently. While in SMK Negeri 7 Yogyakarta the competitiveness of students to have better achievements than their friends was also low. Students prefer to work in groups to work on the task given by the teacher. From several indicators of Learning Motivation, it could be conclude that the Learning Motivation in SMK Negeri 7 Yogyakarta was low.

In addition to the Learning Motivation which is low, The Use of Information Technology relates to student learning achievement. Information technology used in schools is not limited to

computers but includes LCDs and projectors, televisions, speakers, printers, scanners, microphones, cellphones and internet networks. However, from various kinds of Information Technology that have cellphones/smartphones, PCs or laptops, LCDs and projectors and the internet has a rapid development and is most widely used in schools.

Based on the initial survey conducted at SMK Negeri 7 Yogyakarta regarding The Use of Information Technology, students used laptops as well as LCDs and projectors to present certain materials. Presentations were sometimes also supported by the use of speakers to play learning videos. Students did not maximally utilize existing use of technology. Students did not use Information Technology that was available to support learning activities. There needs to be encouragement from teachers in the use of Information Technology to look for material, information, and other learning resources related to basic accounting subjects.

High Learning Motivation and The Use of Information Technology that is correctly and appropriately will have a positive impact on the learning done by students. Finally, it was expected to improve student learning achievement. To find out how much influence these factors have on Basic Accounting Learning

Achievement is necessary to conducted an research entitled "**The Influence of Learning Motivation and the Use of Information Technology on Basic Accounting Learning Achievement Students Class of X SMK Negeri 7 Yogyakarta Academic Year 2018/2019**".

RESEARCH METHODS

Types of Research

This research is *ex-post facto* research that belongs to correlation study. The approach used is a quantitative approach because the data obtained will be realized in the form of numbers and analyzed by using data processing application programs.

Place and Time of Research

This research was conducted at SMK Negeri 7 Yogyakarta which is located at Gowongan Kidul Street Blok JT3 Number 417, Gowongan, Jetis, Yogyakarta. The time of research was conducted in October 2018 until December 2018.

Population

The population in this study were 95 students class of X AKL SMK Negeri 7 Yogyakarta Academic Year 2018/2019 which is divided into three classes.

Data Collection Method

Data collection technique in this study using the questionnaire and documentation. Questionnaire used to obtain data about Learning Motivation and The Use of Information Technology, documentation used for obtain data about the general description of school, number of students, and Basic Accounting Learning Achievement.

Data Analysis Technique

a. Hypothesis Test

1) Simple Regression Linear

This analysis technique used to find out the relationship between the independent variable and the dependent variable. The steps used are as follows:

- a) Looking for correlation coefficients of X_1 and X_2 with Y
- b) Looking for coefficient determination (r^2) between variable Y with X_1 and Y with X_2
- c) Simple Regression Formula

2) Multiple Regression Linear

This analysis technique used to find out the relationship between the independent variable simultaneously on the dependent variable. The steps used are as follows:

- 1) Finding the coefficient correlation (R) between the predictors X_1 and X_2 with criterium Y

- 2) Finding the coefficient of determination (R^2) between X_1 and X_2 with Y
- 3) Make the equation of regression line two predictors.

RESULT OF RESEARCH AND DISCUSSION

Result of Research

1) Basic Accounting Learning Achievement

Mean (M) is 80.91, Median (Me) is 80.00, Modus (Mo) is 77, and Standard Deviation (SD) is 3.531.

Table 1. Basic Accounting Learning Achievement Tendency Categories

No	Score	Frequency	Frequency (%)	Category
1.	<76	3	3,16%	Not yet competent
2.	≥76	92	96,84%	Competent
		95	100%	

Based on table 1, can be presented in a Pie Chart as follows:

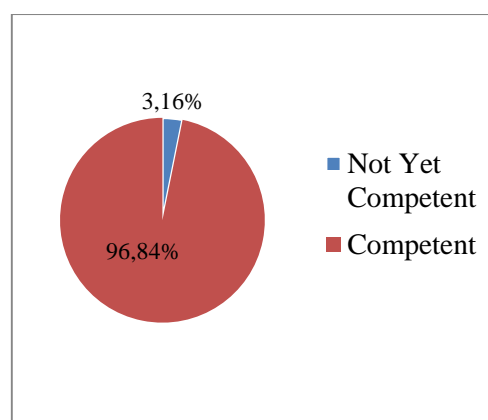


Figure 1. Pie Chart of Basic Accounting Learning Achievement

2) Learning Motivation

Mean (M) is 63.49, Median (Me) is 63, Modus (Mo) is 61 and Standard Deviation (SD) is 6.913.

Based on table the data the histogram can be illustrated as follows:

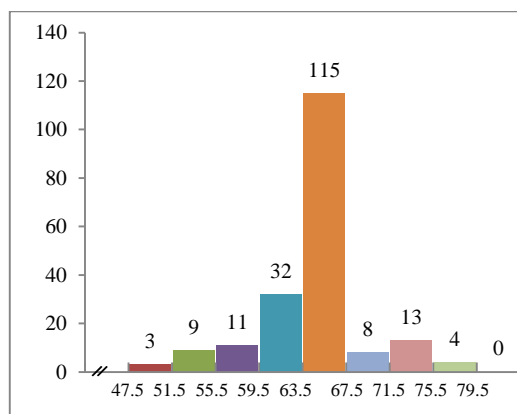


Figure 2. Histogram of Learning Motivation Frequency Distribution

The data is categorized into frequency distribution of Learning Motivation can be seen in the table:

Table 2. Learning Motivation Tendency Categories

No.	Class Interval	Score Range	F	%	Category
1.	$X \geq 66$	≥ 66	29	30,53	High
2.	$44 \leq X < 66$	44 - 66	66	69,47	Enough
3.	$X < 44$	< 44	0	0,00	Low
Total			95	100,00	

3) The Use of Information Technology

Mean (M) is 62.94, Median (Me) is 63, Modus (Mo) is 60 and Standard Deviation (SD) is 7.726.

Based on the data, can be presented in a Pie Chart as follows:

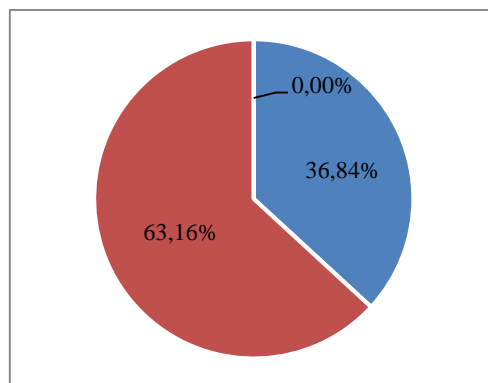


Figure 3. Pie Chart of The Use of Information Technology

2. Hypothesis Test

a) First Hypothesis Test

This test is to find the influence of Learning Motivation on Basic Accounting Learning Achievement Students Class of X SMK Negeri 7 Yogyakarta Academic Year 2018/2019.

Table 3. Model Summary of Learning Motivation

The Value of r		Coef	Cons	Result
r_{xy}	r^2_{xy}			
0.645	0.417	0.382	60.177	Positive

b) Second Hypothesis Test

This test is to find the influence of The Use of Information Technology on Basic Accounting Learning Achievement Students Class of X SMK Negeri 7 Yogyakarta Academic Year 2018/2019.

Table 4. Model Summary of The Use of Information Technology

The Value of r		Coef	Cons	Result
r_{xy}	r^2_{xy}			
0.517	0.267	0.235	66.188	Positive

c) Third Hypothesis Test

This test is to find the influence of Learning Motivation and The Use of Information Technology simultaneously on Basic Accounting Learning Achievement Students Class of X SMK Negeri 7 Yogyakarta Academic Year 2018/2019.

Table 5. Model Summary of Multiple Regression Result

$R_{y(1,2)}$	$R^2_{y(1,2)}$	Coef	Cons	F _{count}	Result
0.530	0.281	0.077	63.155	18.066	Positive
		0.208			

The magnitude of the relative contribution and effective contribution can be seen in this following:

Table 6. Summarizing of The Relative and Effective Contribution

Variable	Relative Contribution	Effective Contribution
Learning Motivation	27,20%	7,64%
The Use of Information Technology	72,80%	19,89%
Total	100%	27,53%

Discussion

1) The Influence of Learning Motivation on Basic Accounting Learning Achievement Students Class of X SMK Negeri 7 Yogyakarta Academic Year 2018/2019

The results of this research show that there is a positive influence of Learning Motivation on Basic Accounting Learning Achievement. The

results show the regression equation one predictor $Y = 0.382X_1 + 60.077$, r_{x_1y} is 0.645 and determination coefficients $r^2_{x_1y}$ is 0.417, it means there is a positive relationship between Learning Motivation and Basic Accounting Learning Achievement. Learning Motivation is one of the factors that influence Basic Accounting Learning Achievement. The magnitude of the effect of Learning Motivation on Basic Accounting Learning Achievement is 41.7%. The results research is following relevant research from Nansica Eka (2017) that has $r^2_{x_1y}$ 0.574. this can be caused by a difference in interpretation of questionnaire statements between researchers and respondents.

Based on the results of this study indicate that Learning Motivation gives a positive influence on Basic Accounting Learning Achievement, so the first hypothesis is accepted. The theory strengthens the conclusion from analysis according to Ngalim Purwanto (2007:106) that one of the factors internal individual who influence learning achievement is learning motivation.

Learning Motivation is an internal process that is one of the main factors that determines the success rate of student learning achievement (Levpuscek & Zupancic, 2008). Motivation is important in determining how many students will be

learning from a learning activity or how much to absorb the information presented to them. Students are motivated to learn something will use higher cognitive processes in learning the material, so that students will absorb the material better.

Based on one of its functions according to Sardiman A.M (2012:85), Learning Motivation becomes the driving force for someone to do something. Motivation is also a pointer to the direction of action to achieve a specific goal. Learning motivation becomes a driver for a student to achieve a certain goal, in this study Basic Accounting Learning Achievement is high. Students who have high Learning Motivation will do the best learning activities. They realized they will be diligent in doing the tasks, tenacious facing difficulties, and showing interest in learning.

The result of the study is in line with the research conducted by Yuli Arifayani (2015) "*Pengaruh Motivasi Belajar, Kemandirian Belajar, Lingkungan Teman Sebaya dan Perhatian Orang Tua terhadap Prestasi Belajar Akuntansi Siswa Kelas X SMK YPKK 1 Sleman tahun ajaran 2014/2015*". The result was a positive influence and significant of Learning Motivation on Accounting Learning Achievement with the value of r_{x1y} (0.423) and r^2_{x1y} (0.179).

The results of the study show the value of influence of Learning Motivation on Basic Accounting Learning Achievement is 41.7% (less than 50%). Hence, the role of Learning Motivation on Basic Accounting Learning Achievement need to be considered. Learning Motivation becomes an internal factor that dominant enough to influence learning achievement according to Hamzah B. Uno (2013:27). Learning Motivation is useful for strengthening learning, clarify learning goals, and determine learning perseverance. Therefore Learning Motivation has an important role in improving Basic Accounting Learning Achievement.

The description above shows that the higher the Learning Motivation, the higher Basic Accounting Learning Achievement. Conversely, the lower the Learning Motivation, the lower Basic Accounting Learning Achievement. Therefore to improve the Basic Accounting Learning Achievement Students Class of X in SMK Negeri 7 Yogyakarta, it should increase student Learning Motivation. Student Learning Motivation can increase if all parties such as students, teachers, and schools work together.

Efforts to improve student Learning Motivation can be done through creative and interactive learning from teachers, share the experiences that can inspire the

student. Students can increase their Learning Motivation by more trusting on their own abilities and can do tasks individually. The school also plays a role in increasing student Learning Motivation by providing a reward for students with high Learning Achievement. The efforts that have made can increase Learning Motivation so the Basic Accounting Learning Achievement Students Class of X SMK Negeri 7 Yogyakarta can increase.

2) The Influence of The Use of Information Technology on Basic Accounting Learning Achievement Students Class of X SMK Negeri 7 Yogyakarta Academic Year 2018/2019

The results of this research show that there is a positive influence of The Use of Information Technology on Basic Accounting Learning Achievement. The results show the regression equation one predictor $Y = 0.235X_2 + 66.188$, r_{x_2y} is 0.517 and determination coefficients $r^2_{x_2y}$ is 0.267, it means there are a positive relationship between The Use of Information Technology and Basic Accounting Learning Achievement. The Use of Information Technology is one of the factors that influence Basic Accounting Learning Achievement. The magnitude of the effect of The Use of Information

Technology on Basic Accounting Learning Achievement is 26.7%.

Based on the results of this study indicate that The Use of Information Technology gives a positive influence on Basic Accounting Learning Achievement, so the second hypothesis is accepted. The theory strengthens the result from analysis according to Slamet (2015:54) one of the external factors that influence learning achievement is the mass media included information technology.

The Use of Information Technology can use as learning resources. The Use of Information Technology commonly used in education are a computer, projectors, and internet networks. The Use of Information Technology can be a reciprocal relationship with the teacher and beneficial to assist in learning activities in the classroom. John King (2017) stated, "technology can be powerful toll for transforming learning." The Use of Information in class can improve student Basic Accounting Learning Achievement.

The results of the study show the value of influence of The Use of Information Technology on Basic Accounting Learning Achievement is 26.7% (less than 50%). Hence, the role of The Use of Information Technology

on Basic Accounting Learning Achievement needs to be considered. Today, technology is developing very massively. The development and use of information technology affect almost all aspects of life including education. This is supported by the opinions from Heather Grinager (2006) stated "The Use of Information Technology are important to provide the student with technology literacy, information literacy, capacity for life-learning and other skills necessary for the 21st-century workplace". Therefore The Use of Information Technology has an important role in improving Basic Accounting Learning Achievement and preparing students in the future development of the world.

The description above shows that the higher The Use of Information Technology, the higher Basic Accounting Learning Achievement. Conversely, the lower The Use of Information Technology, the lower Basic Accounting Learning Achievement. The results of this research are consistent with the research conducted by Arvia Ayunthara (2016) entitled "*Pengaruh Penggunaan Teknologi Informasi, Lingkungan Sekolah, dan Manajemen Waktu terhadap Prestasi Belajar Ekonomi Siswa Kelas X SMA Negeri 10*

Yogyakarta tahun ajaran 2015/2016" with regression coefficients is 0.349. Therefore The Use of Information Technology needs to be supported so it can improve Basic Accounting Learning Achievement in SMK Negeri 7 Yogyakarta.

3) The Influence of Learning Motivation and The Use of Information Technology simultaneously on Basic Accounting Learning Achievement Students Class of X SMK Negeri 7 Yogyakarta Academic Year 2018/2019

The results of this research show that there is a positive influence of Learning Motivation and The Use of Information Technology simultaneously on Basic Accounting Learning Achievement. The results show the regression equation two predictors $Y = 0.077X_1 + 0.208X_2 + 63.155$, $r_{y(1,2)}$ is 0.530 and determination coefficients $r^2_{y(1,2)}$ is 0.267, it means there are a positive relationship between Learning Motivation and The Use of Information Technology on Basic Accounting Learning Achievement. Based on the results of this study indicate that Learning Motivation and The Use of Information Technology simultaneously gives a positive influence on Basic

Accounting Learning Achievement, so the third hypothesis is accepted.

The result of this study shows that the higher Learning Motivation and The Use of Information Technology, the higher Basic Accounting Learning Achievement. Conversely, the lower Learning Motivation and The Use of Information Technology, the lower Basic Accounting Learning Achievement. This is consistent with the thinking framework of this study, students who have high Learning Motivation will never easy to give up and have the desire to achieve good learning achievement. Conversely, if students have low Learning Motivation the desire to achieve a good learning achievement is also low.

The results of the study show the value of influence of Learning Motivation and The Use of Information Technology simultaneously on Basic Accounting Learning Achievement is 7.7% and 20.8% (less than 50%). Hence, the role of Learning Motivation and The Use Information Technology on Basic Accounting Learning Achievement needs to be considered. Contribution of student learning achievement is supported by the learning motivation of students in schools (Heck, 2007). The statements inline with the opinion of Siti Suprihatin

(2015) the learning process will succeed when students have motivation in learning. The success of the learning process will be reflected in the learning achievements. Therefore Learning Motivation has an important role in achieving high learning achievement.

Ali Muhson (2010) stated The Use of Information Technology in the learning process in class, it has become a necessity and a demand in this global era. The Use of Information Technology can facilitate the learning process and optimize Learning Achievements. Therefore Learning Motivation and The Use of Information Technology has an important role in improving Basic Accounting Learning Achievement.

The Use of Information Technology can also increase the desire of students to learn. The Use of Information Technology can help to learn activities both in the classroom and outside the classroom. Students can access other information related to the subjects being studied. If they found difficulties in learning, students can Use of Information Technology to communicate with the teaches of friends to solve problems.

A good Basic Accounting Learning Achievement will easily achieve if supported by Learning Motivation and The Use of Information

Technology is high. Both of these factors are important to achieve a good Basic Accounting Learning Achievement.

CONCLUSION AND SUGGESTION

Conclusion

- 1) There is a positive influence of Learning Motivation on Basic Accounting Learning Achievement Students Class of X SMK Negeri 7 Yogyakarta Academic Year 2018/2019, correlation coefficients $r_{x1y} = 0.645$, and coefficient of determination $r^2_{x1y} = 0.417$, with the significance level of 5%.
- 2) There is a positive influence of The Use of Information Technology on Basic Accounting Learning Achievement Students Class of X SMK Negeri 7 Yogyakarta Academic Year 2018/2019, correlation coefficients $r_{x2y} = 0.517$, and coefficient of determination $r^2_{x2y} = 0.267$, with the significance level of 5%.
- 3) There is a positive influence of Learning Motivation and The Use of Information Technology simultaneously on Basic Accounting Learning Achievement Students Class of X SMK Negeri 7 Yogyakarta Academic Year 2018/2019, correlation coefficients $R_{y(1,2)} = 0.530$; coefficient of determination $R^2_{y(1,2)} = 0.281$; and $F_{count} (18.066) > F_{table} (3.10)$ by 5% significant level.

Suggestion

1) Teacher

Based on the data obtained from the questionnaire, item statement "Saya mencari isu terkini terkait Akuntansi di internet untuk didiskusikan dengan guru atau teman" had a lowest score. The teacher can encourage students to more actively looking for the latest issues related to accounting on the internet. The teacher can provide accounting-related cases and discuss these issues in class so a student can learn to express their opinions.

2) School

Based on the data obtained from the questionnaire, item statement "Saya mencari isu terkini terkait Akuntansi di internet untuk didiskusikan dengan guru atau teman". School can provide more personal computer in the library to support student activities. Because there are not enough computers available in the library and makes students wait long enough to use the computer.

3) Further Research

This research shows that the Effective contributions given is equal to 27,53%. This shows that Basic Accounting Learning Achievement 72,47% is influenced by other factors not examined in this study. In the next research, the researcher can find other factors that may influence Basic

Accounting Learning Achievement by adding some variable which is not included in this research and by adding subjects of the research, not only in one school but also in many schools in the same region.

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