THE EFFECT OF LEARNING MOTIVATION, LEARNING METHOD, AND LEARNING MEDIA TOWARDS LEARNING ACHIEVEMENTS OF TAX ADMINISTRATION

PENGARUH MOTIVASI BELAJAR, METODE PEMBELAJARAN, DAN MEDIA PEMBELAJARAN TERHADAP PRESTASI BELAJAR ADMINISTRASI PAJAK)

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Abstract: The Effect Of Learning Motivation, Learning Method, and Learning Media Towards Learning Achievements of Tax Administration. This study aims to determine: 1) Effect of Learning Motivation on the Learning Achievements of Tax Administration, 2) Effect of Learning Methods on the Learning Achievements of Tax Administration, 3) Effect of Learning Media on the Learning Achievements of Tax Administration, and 4) Effect of Learning Motivation, Learning Methods, and Learning Media together on the Learning Achievements of Tax Administration. This research is Ex-post facto with quantitative approach. The research subjects amounted to 64 students of class XI Accounting of SMK N 1 Yogyakarta Academic Year 2018/2019. Data collection technique used is documentation and questionnaires. The prerequisite test analysis conducted are linearity test, multicollinearity test, and heteroscedasticity test. The data analysis technique used is simple regression analysis and multiple regression analysis for. The results of this study are: 1) There is a positive and significant influence of Learning Motivation on Learning Achievements of tax Administration as 24%. 2) There is positive and significant influence of Learning Method on Learning Achievements of tax Administration as 26%. 3) There is a positive and significant influence of Learning Media on Learning Achievements of tax Administration in as 16%. 4) There is a positive and significant influence of Learning Motivation, Learning Method, and Learning Media together on Learning Achievemebts of tax Administration as 24%.

Keywords: Learning Motivation, Learning Method, Learning Media, Learning Achievements

Abstrak: Pengaruh Motivasi Belajar, Metode Pembelajaran, dan Media Pembelajaran Terhadap Prestasi Belajar Administrasi Pajak). *Penelitian ini bertujuan untuk mengetahui: 1) Pengaruh Motivasi Belajar terhadap Prestasi Belajar Administrasi Pajak, 2) Pengaruh Metode Pembelajaran terhadap Prestasi Belajar Administrasi Pajak, 3) Pengaruh Media Pembelajaran terhadap Prestasi Belajar Administrasi Pajak, dan 4) Pengaruh Motivasi Belajar, Metode Pembelajaran, dan Media Pembelajaran secara bersama-sama terhadap Prestasi Belajar Administrasi Pajak. Peneliti menggunakan metode penelitian Ex-post facto dengan pendekatan kuantitatif. Subjek dalam penelitian ini sebesar 64 siswa kelas XI Akuntansi SMK Negeri 1 Yogyakarta tahun ajaran 2018/2019. Teknik pengumpulan data yang digunakan adalah dokumentasi dan angket. Uji prasyarat analisis yang dilakukan adalah uji linearitas, uji multikolinearitas, dan uji heteroskedastisitas. Teknik analisis data yang digunakan yaitu analisis regresi sederhana untuk hipotesis pertama, kedua, dan ketiga, serta analisis regresi ganda untuk hipotesis keempat. Hasil penelitian ini adalah: 1) Terdapat pengaruh positif dan signifikan Motivasi Belajar terhadap Prestasi Belajar Administrasi Pajak sebesar 24%, 2) Terdapat pengaruh positif dan signifikan Metode Pembelajaran terhadap Prestasi Belajar Administrasi Pajak sebesar 26%, 3) Terdapat pengaruh positif dan signifikan Media Pembelajaran terhadap Prestasi Belajar Administrasi Pajak sebesar 16%, dan 4) Terdapat pengaruh positif dan signifikan Motivasi Belajar, Metode Pembelajaran, dan Media Pembelajaran secara bersama-sama terhadap Prestasi Belajar Administrasi Pajak sebesar 24%.*

Kata kunci:*: Motivasi Belajar, Metode Pembelajaran, Media Pembelajaran, Prestasi Belajar*

INTRODUCTION

Education is an effort made by everyone in their life to improve their quality of life. This statement is similar to Siswoyo's opinion which states that education is a universal phenomenon and takes place throughout the life of a human being, wherever human beings are. Where there is human life, there is an education.

The function of national education is to develop abilities and establish character to educate the life of a nation and develop the potential of students to become human beings who believe and fear God. According to Hamalik (2003: 82) the purpose of education that stipulated in the MPR session of Republic Indonesia No. XXV/MPRS/1966 Chapter II Article 3 and Article 4 which sounds "*Tujuan pendidikan membentuk manusia Pancasilais sejati berdasarkanketentuan-ketentuan seperti yang dikehendaki oleh Undang-Undang Dasar 1945 dan isi Undang-Undang Dasar 1945.*" To form students as expected in these objectives, of course it needs a long time, it also needs the teacher's role to guide students. Achieving these goals also cannot be made if only through one or two levels of school, but through lifelong education, both inside and outside of school.

As an organizer of formal education, vocational schools strive for various things so they can create students who have the same knowledge and skills in their fields. Schools provide a variety of infrastructure and teachers who are competent to support the achievement of education's goals. In learning activities, there should be good collaboration between students, teachers, available facilities and infrastructure in schools to create effective and productive learning. Effective and productive learning, according to Suyono (2009:6), is "*kegiatan pembelajaran yang secara terencana membantu siswa mencapai tujuan pembelajaran secara optimal serta mengondisikan siswa produktif dalam menghasilkan gagasan-gagasan.*" From that opinion, the researcher interpret that in the learning process, students are not only required to understand what the teacher is saying, but also to produce ideas based on what the teacher has said.

Education is a very important thing for a person to support his life in the future. Although said to be important, education still has many problems in it. These problems can be caused from the environment, students, teachers, or from the education system itself. Problems that arise can also be reflected in learning achievement which is the result of the learning process. According to Sudjana (2016: 3) learning achievement is a change in behavior that is shown by students after they have taken the learning experience

(teaching and learning process). According to Syah (2016: 129) there are three factors that influence learning achievement, namely internal factors (physical and spiritual conditions of students), external factors (environmental conditions around students), and learning approach factors (types of student learning efforts that include strategies and methods that used by students to carry out learning activities).

The teaching and learning process that took place in SMK N 1 Yogyakarta, also did not escape the existence of learning barriers which certainly influence the learning achievement, especially in the subjects of Tax Administration. Based on interviews with the Tax Administration teacher at SMK N 1 Yogyakarta on September 17, 2018, in this school year, 2018/2019 students experience learning difficulties in Tax Administration, especially in Basic Competence 4.6, which is filling out Surat Setoran Pajak (SSP) PPh 21. This can be seen from the value of the assignment where as many as 29,69% of students get scores under the minimum completeness criteria, which is 75.

Learning motivation is thought to be one of the factors that influence student achievement. Motivation to learn is an impetus that becomes a driver in a person to do something and achieve a goal that is to achieve achievement (Khodijah, 2014). Students who have high learning motivation, will tend to be easier in achieving learning goals, so their learning achievement is relatively high. This is in line with research conducted by Rafiqah (2013) entitled "*Pengaruh Motivasi Belajar terhadap Prestasi Belajar*". The results showed that 75,3% of learning achievement was influenced by learning motivation. Learning motivation of class XI Accounting students in taking Tax Administration lessons tends to be low. This can be seen from the behavior of students when the teacher delivers the material, students are more likely to chat with their friends or play mobile phones rather than provide feedback regarding what is conveyed by the teacher.

Whereas, external factors that influence learning achievement one of them is the learning method. Learning methods are all planning and procedures as well as the steps of learning activities including the choice of ways of assessment to be carried out (Suyono, 2014). The learning method used by the teacher will affect how much the material delivered can be accepted by students. The use of learning methods should be adapted to the situation and conditions of learning. According to Sugihartono (2013: 84) the factors that determine the choice of a method in learning include learning goals, the maturity level of students, and the situations and conditions that exist in the learning

process. The use of learning methods appropriately, enables the achievement of learning objectives optimally. In implementing Tax Administration learning, the learning methods used by teachers are less varied, namely only lecture and presentation methods so students feel less interested in learning activities.

In addition to learning methods, other external factors that influence learning achievement are learning media. According to Indriana (2011: 23) learning media is a container of messages (learning material) that the teacher wants to convey to students, which aims to achieve an effective and efficient learning process. Ramdhani (2015: 174) states that learning media are interpreted as tools, methods, and techniques used to make the learning process between teachers and students more effective. Brown (in Indriana, 2011) believes that learning media that are used well by teachers or students can influence the effectiveness of learning and teaching programs, so that conclusions can be drawn that learning media and learning achievements have a negative relationship. Learning media used by Tax Administration teachers in learning activities are also less varied, which only uses power point media and videos.

Based on the problems and opinions explained above, the researcher is interested in researching with the title "The Effect of Learning Motivation, Learning Methods, and Learning Media on Learning Achievements of Tax Administration in XI Accounting Students at SMK N 1 Yogyakarta Academic Year 2018/2019"..

RESEARCH METHOD
Research Design

The research method used is quantitative research. Quantitative research can be interpreted as a research method based on the philosophy of positivism, used to examine specific populations or samples, sampling techniques are generally carried out randomly, data collection uses research instruments, data analysis is quantitative/statistical to test hypotheses that have been established (Sugiyono, 2015). Furthermore, the research design used was expost facto research. According to Sukmadinata (2016: 55), factual study examines causal relationships that are not manipulated or treated (designed and implemented) by researchers. Research on causal relationships is carried out on programs, activities or events that have taken place or have occurred.

This study is associative causal research which aims to determine the effect of two or more independent variables on the dependent variable. This study looks for the impact of independent Learning Motivation (X1), Learning Method (X2), and Learning Media (X3) on the dependent variable

Learning Achievements of Tax Administration (Y). The analysis technique used in this study is the multiple regression analysis.

Place and Time of Research

This research was carried out at SMK N 1 Yogyakarta which was locateded at Jalan Kemetiran Kidul No.35, Pringgokusuman, Gedong Tengen, Yogyakarta. This research took place from September 2018 to May 2019.

Research Subject

The research subject in this study amounted to 64 respondents who came from 32 students of class XI AKKL 1 and 32 students of class XI AKKL 2. Arikunto (2013: 160) stated "...*maka apabila jumlah subyek kurang dari 100, lebih baik diambil semuanya sehingga penelitian merupakan penelitian populasi. Tetapi jika subjeknya lebih besar, dapat diambil 10%-15% atau 20%-25%*". By the statement, this study uses population research because the number of respondents is less than 100.

Data, Instrument, and Data Collecting Technique
Data

This research used documentation and questionnaire as the data collection method. Documentation is used to obtain data on the number of students and data on the value of assignments for Tax Administration for Class XI Accounting 1 and XI Accounting 2 at SMK N 1 Yogyakarta Academic Year 2018/2019.

The questionnaire is used to collect data about learning motivation, learning method, and learning media. According to Sugiyono (2015: 199) questionnaire is a technique of data collection conducted by giving a set of questions or written statements to the respondent to answer. This study uses a closed questionnaire, namely a questionnaire whose answer has been provided by the researcher so that the respondent has to choose.

Data Analysis Technique

The data analysis used in this research is prerequisite analysis test and hypothesis test. The prerequisite analysis test are include linearity test, multicollinearity test, and heteroscedasticity test.

Linearity test is a statistical technique that is used to test whether the relationship between two variables (usually independent variables with dependent variables) has a relationship that is linear or not (Triyono, 2013).

Multicollinearity test aims to see whether there is a very strong or perfect relationship between independent variables (X). To find out whether multicollinearity is occurring or not, researchers used the

Product Moment correlation test. Product moment correlation test formula

Heteroscedasticity test is used to test whether the regression model has a difference in residual variance from the case of observing one case of another observation or not. The diagnosis of the presence of quantitative heteroscedasticity in a regression can be done using *Spearman* ranking correlation testing.

The hypothesis test used in this research are simple regression analysis and multiple regression analysis. Simple regression analysis is used to prove the effect of learning motivation, learning method, and learning media towards learning achievements on Tax Administration in XI Accounting Students at SMK N 1 Yogyakarta Academic Year 2018/2019. Then the multiple regression analysis is used to prove the effect of learning motivation, learning method, and learning media together towards learning achievements on Tax Administration in XI Accounting Students at SMK N 1 Yogyakarta Academic Year 2018/2019.

RESEARCH RESULT AND DISCUSSION

Descriptive Analysis

a) Learning Achievements of Tax Administration

Data on Learning Achievement of Tax Administration variables are obtained from assignment values documentation. From the research results obtained maximum value is 96 and the minimum value is 50. Furthermore, the analysis using the statistic program is obtained by means of 80,63; median 82,40; and mode 70. Based on data above obtained frequency distribution table as follows.

Table 1. Frequency Distribution of Learning Achievements Variable

No.	Interval	Frequency
1.	50 – 56	2
2.	57 – 63	3
3.	64 – 70	9
4.	71 – 77	12
5.	78 – 84	12
6.	85 – 91	11
7.	92 – 98	15
	Total	64

Source: Primary data that has been processed.

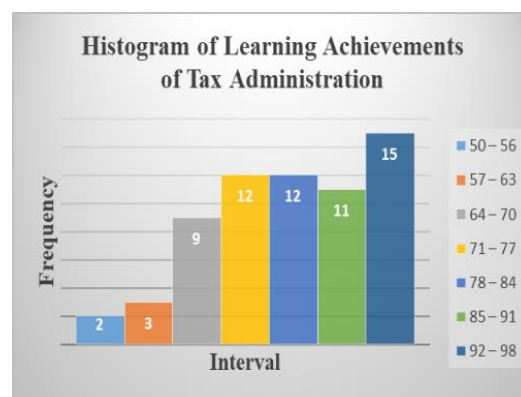Based on the frequency distribution table, histogram can be described as follows.

Figure 1. Histogram of Learning Achievements of Tax Administration Variable

Identification of tendency Learning Achievements of Tax Administration Variables are categorized based on the high and low scores of

students to be complete and incomplete. The categorization is compared with the value of the Minimum Completion Criteria which functions as a comparison criterion. Students who get a value of ≥ 75 are said to be complete, while students who get a value of <75 are said to be incomplete. Based on the data obtained, it can be made the following categories of student value tendency.

Table 2. Tendency of Learning Achievements of Tax Administration Variable

No.	Score	Freq.	(%)	Criteria
1.	< 75	19	30%	Complete
2.	≥ 75	45	70%	Incomplete
	Total	64	100%	

Source: Primary data that has been processed.

The learning achievements of Tax Administration can be obtained in Pie Chart as follows.
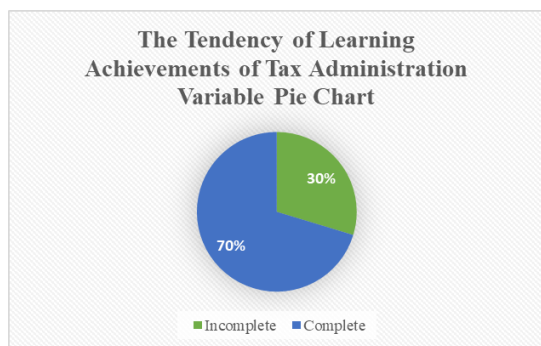

Figure 2. Tendency of Learning Achievements of Tax Administration Pie Chart.

b) Learning Motivation

Data on Learning Motivation variables are obtained from questionnaire with 9 question. Based on the results of the questionnaire tabulation regarding learning motivation, the maximum value is 31 and the minimum value is 20. Furthermore, an analysis using the statistic program is obtained for a mean of 25,61; median of 25,50; and mode by 25. Based on data above obtained frequency distribution table as follows.

Table 3. Frequency Distribution of Learning Motivation Variable

No.	Interval	Frequency
1.	20 – 21	4
2.	22 – 23	7
3.	24 – 25	21
4.	26 – 27	18
5.	28 – 29	10
6.	30 -31	4
7.	32- 33	0
	Total	64

Source: Primary data that has been processed.

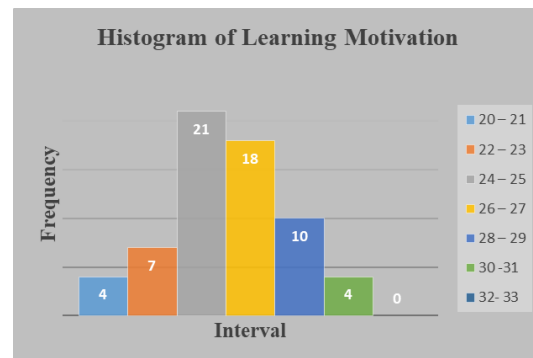Based on the frequency distribution table, histogram can be described as follows.

Figure 3. Histogram of Learning Motivation Variable

Learning Motivation variable are grouped into categories to be high, medium, and low. To determine the tendency of each score, variable data is calculated and categorized using ideal score. The tendency

criteria for the Learning Motivation variable are obtained as follows.

Table 4. Tendency of Learning Motivation Variable

No.	Interval	Freq.	(%)	Categories
1.	>27	14	22%	High
2.	18 s/d 27	50	78%	Medium
3.	<18	0	0%	Low
	Total	64	100%	

Source: Primary data that has been processed.

The tendency of Learning Motivation can be obtained in Pie Chart as follows.

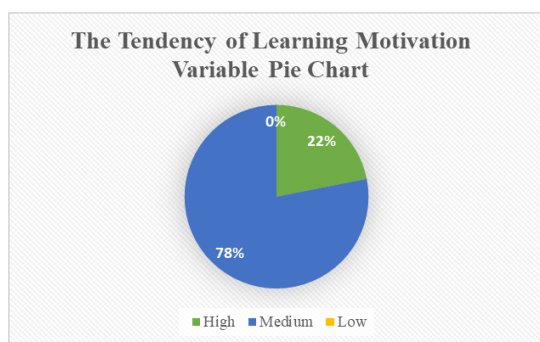

Figure 4. Tendency of Learning Motivation Variable Pie Chart

c) Learning Method

Data on Learning Motivation variables are obtained from questionnaire with 15 question. Based on the results of the questionnaire tabulation regarding Learning Methods, the maximum value is 50 and the minimum value is 32. Furthermore, the analysis using the statistic program is obtained by means of 41,86; median of 42; and mode of 43. Based on data above obtained frequency distribution table as follows.

Table 5. Frequency Distribution of Learning Method Variable

No.	Interval	Frequency
1.	32 – 34	1
2.	35 – 37	6
3.	38 – 40	6
4.	41 – 43	37
5.	44 – 46	10
6.	47 -49	3
7.	50- 52	1
	Total	64

Source: Primary data that has been processed.

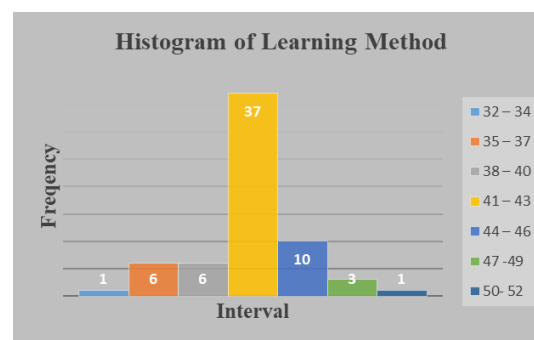Based on the frequency distribution table, histogram can be described as follows.

Figure 5. Histogram of Learning Method Variable

Learning Method variable are grouped into categories to be varied, quite varied, and less varied. To determine the tendency of each score, variable data is calculated and categorized using ideal score. The tendency criteria for the Learning Method variable are obtained as follows.

Table 6. Tendency of Learning Method Variable

No	Interval	Freq	%	Categories
1.	>45	9	14%	Varied
2.	30 s/d 45	55	86%	Quite Varied

3.	<30	0	0%	Less Varied
	Total	64	100%	

Source: Primary data that has been processed.

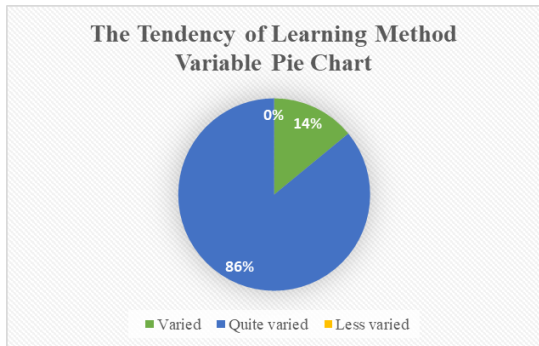The tendency of Learning Method can be obtained in Pie Chart as follows.

Figure 6. Tendency of Learning Method Variable Pie Chart

d) Learning Media

Data on Learning Motivation variables are obtained from questionnaire with 9 question. Based on the results of the questionnaire tabulation regarding Learning Media, the maximum value is 32 and the minimum value is 18. Furthermore, an analysis using the statistic program is obtained for the mean of 25,95; median of 26; and mode by 25. Based on data above obtained frequency distribution table as follows.

Table 7. Frequency Distribution of Learning Media Variable

No.	Interval	Frequency
1.	18 – 20	2
2.	21 – 23	10
3.	24 – 26	24
4.	27 – 29	24
5.	30– 32	4
6.	33 – 35	0
7.	36 – 38	0

Total	64

Source: Primary data thath has been processed.

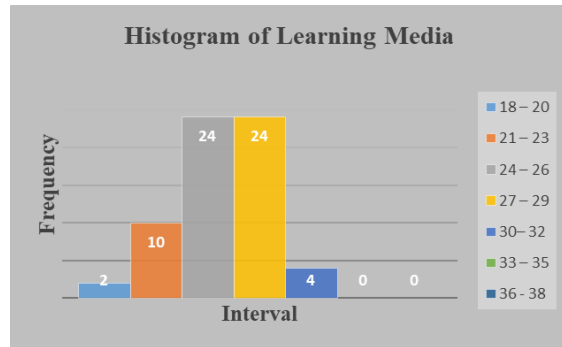Based on the frequency distribution table, histogram can be described as follows.

Figure 7. Histogram of Learning Media Variable

Learning Media variable are grouped into categories to be varied, quite varied, and less varied. To determine the tendency of each score, variable data is calculated and categorized using ideal score. The tendency criteria for the Learning Media variable are obtained as follows.

Table 8. Tendency of Learning Media Variable

No	Interval	Freq	%	Categories
1.	>30	3	5%	Varied
2.	20 s/d 30	60	94%	Quite Varied
3.	<20	1	1%	Less Varied
	Total	64	100%	

Source: Primary data that has been processed.

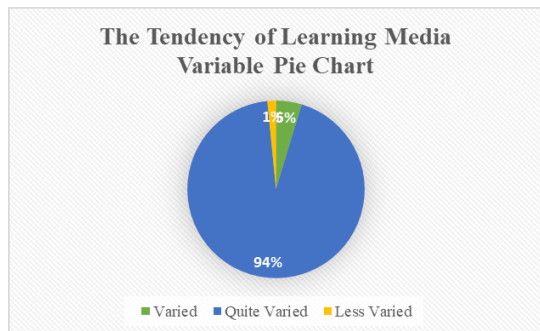The tendency of Learning Media can be obtained in Pie Chart as follows.

Figure 8. Tendency of Learning Media Variable Pie Chart

1. Prerequisite Analysis Test
a) Linearity Test

Table 9. Summary of Validity Test Result

No	Variables	Sig. Value	Conclusion
1.	X_1	0,287	
2.	X_3	0,388	Linear
3.	X_3	0,079	

Source: primary data that has been processed.

b) Multicollinearuty Test

Table 10. Summary of Multicollinearity Test Result

No.	Variables	Correlation Coefficient	Conclusion
1.	Learning Motivation toward Learning Method	0,134	
2.	Learning Motivation toward Learning Media	0,352	Multicollinearity does not occur
3.	Learning Method toward Learning media	0,280	

Source: Primary data that has been processed.

c) Heteroscedasticity Test

This step is used to test whether the regression model has a difference in residual variance from the case of observing one case of another observation. The heteroscedasticity test in this study was carried out by Test Park. The decision criteria are if the Sig. on Anova Table shows a number smaller than 0,05 so heteroscedasticity occurs, whereas if the value is Sig. on Anova Table shows a number greater than 0,05 so there is no heteroscedasticity. The results of the heteroscedasticity test with the SPSS program show the number 0,158. This means that there is no heteroscedasticity between variables in this study.

2. Hypothesis Test
a) First Hypothesis Test

Based on the results of simple regression analysis on Learning Motivation Variable (X_1), the rx_1y correlation value is 0,490 and the coefficient of determination r^2x_1y is 0,240. Then, t count is 4,830 and t table is 1,671 shows that t count>t table so that Learning Motivation has a positive and significant influence on the Learning Achievements of Tax Administration. Significant positive influence means that the higher the Learning Motivation, the higher the Tax Administration Learning

Achievement experienced by students. From the calculation of the coefficient of determination it is known that Learning Motivation has an influence on the Tax Administration Learning Achievement in Class XI Accounting Students at SMK N 1 Yogyakarta 2018/2019 Academic Year at 24% while 76% is influenced by other variables not examined in this study.

The results of this study are reinforced by the opinion in the study of the theory put forward by Dimyati and Mudjiono (2009: 235-254), where one of the internal factors that influence Accounting Learning Achievement is Learning Motivation, explained that learning motivation is a mental force that drives the process learn.

This research is also in line with research conducted by Atika Nur Izdiha (2018) entitled "*Pengaruh Kebiasaan Belajar, Motivasi Belajar, dan Lingkungan Sekolah terhadap Prestasi Belajar Akuntansi Siswa Kelas XII MIPA di SMA Negeri 1 Sewon Tahun Ajaran 2017/2018*". The results showed that there was a positive and significant effect of Learning Motivation on Accounting Learning Achievement in Class XII Students of State Senior High School 1 Sewon Academic Year 2017/2018 which showed a positive correlation coefficient $rx_2y = 0,814$ and coefficient of determination $r^2x_2y = 0,662$

with the regression equation $Y=0,794X2+39,151$.

b) Second Hypothesis Test

Based on the results of a simple regression analysis on Learning Method variable, the correlation value of rx_2y is 0,515 and the coefficient of determination is r^2x_2y of 0,266. After the t test is done, tcount is 4,861 and t table is 1,671. This shows that t count $<$t table so that the Learning Method has a significant influence on Tax Administration Learning Achievement.

This research is reinforced by research conducted by Hermin Suryastuti (2013) entitled "*Pengaruh Metode Pembelajaran dan Kineja Guru Terhadap Prestasi Belajar Siswa Kelas X Mata Pelajaran IPS di SMK Tamtama Prembun Kebumen*". The results showed that there was a positive and significant effect of the learning method on student learning achievement, indicated by r = 0,186, t = 1,998, sig. 0,048 $<$0,05, and r2 = 0,035.

c) Third Hypothesis Test

Based on the results of a simple regression analysis on Learning Media variable the rx_3y correlation value is obtained as 0,418 and the coefficient of determination r^2x_3y is 0,161. After the t test, tcount is 3,618 and t table is 1,671. This shows that t count$>$ t table so that Learning Media has a significant positive effect on

Tax Administration Learning Achievement. From the calculation of the coefficient of determination, it is known that Learning Media has an influence on the Tax Administration Learning Achievement in Class XI Accounting Students at SMK N 1 Yogyakarta 2018/2019 Academic Year for 16,1% while 84,9% is influenced by other variables not examined in this research.

This research is in line with the research conducted by Kurnia Andi Setiawan (2012) entitled "*Pengaruh Minat Belajar dan Media Pembelajaran terhadap Prestasi Belajar Ekonomi Siswa Kelas X SMA Negeri 1 Sambung Macan Tahun Ajaran 2011/2012*". The results of the study show that there is a positive and significant effect of Learning Media on Learning Achievement, with t count> t table that is 3,129>2,002 and a significance value of 0,003 <0,05.

d) Fourth Hypothesis Test

Based on the results of the multiple regression analysis on Learning Motivation, Learning Method, and Learning media together on Learning Achievement of Tax Administration, the correlation value $ry_{(1,2,3)}$ is obtained as 0,492 and the coefficient of determination $ry^2_{(1,2,3)}$ is 0,242. After the F test, F count is 6,371 and F table is 2,760. This shows that F count> F table so that there is a

positive and significant effect of Learning Motivation, Learning Methods, and Learning Media together on the Tax Administration Learning Achievement.

The effect of these three variables is strengthened by the relative contribution and effective contribution. The relative contribution of Learning Motivation, Learning Methods, and Learning Media to Tax Administration Learning Achievements were respectively 424,669%, 40,658%, and 34,674%. Meanwhile, the effective contribution of Learning Motivation is 5.970%, Learning Method is 9,839%, Learning Media is 8,31%, and the effective contribution of the three variables together is 24,2%. This means that 75,8% is influenced by other variables not examined in this study.

3. Relative and Effective Contributions

Table 11. Summary of Relative and Effective Contribution Calculation Result

No.	Variables	Contributions	
		Relative	Effective
1.	Learning Motivation	24,669%	5,970%
2.	Learning Method	40,658%	9,839%
3.	Learning Media	34,674%	8,391%
	Total	100%	24,200%

Source: primary data that has been processed.

CONCLUSION AND SUGGESTION

Conclusion

a. There is positive and significance influence of Learning Motivation towards Learning Achievements of Tax Administration in XI Accounting Students at SMK N 1 Yogyakarta Academic Year 2018/2019, with, $rx_1y = 0,490$; $r^2x_1y = 0,240$; t count = $4,830 >$ t table = $1,671$; on significance level of 5%. Regression line equation $Y = 70,318+0,402X_1$.

b. There is positive and significance influence of Learning Method towards Learning Achievements of Tax Administration in XI Accounting Students at SMK N 1 Yogyakarta Academic Year 2018/2019, with $rx_2y = 0,515$; $r^2x_2y = 0,266$; t count = $4,861 <$ t table = $1,671$; on significance level of 5%. Regression line equation $Y = 39,151+0,794X_2$.

c. There is positive and significance influence of Learning Method towards Learning Achievements of Tax Administration in XI Accounting Students at SMK N 1 Yogyakarta Academic Year 2018/2019, with $rx_3y = 0,418$; $r^2x_3y = 0,161$; t count = $3,618 >$ t table = $1,671$; on significance level of 5%. Regression line equation $Y = 48,185+0,565X_3$.

d. There is positive and significance influence of Learning Motivation, Learning Method, and Learning Media together towards Learning Achievements of Tax Administration in XI Accounting Students at SMK N 1 Yogyakarta Academic Year 2018/2019, with $Ry(1,2,3) = 0,492$; $R^2y(1,2,3) = 0,242$; F count = $6,371 >$ F table = $2,760$; on significance level of 5%. Regression line equation $Y = 95,432+0,199X_1+0,201X_2+0,278X_3$.

The relative contribution of Learning Motivation, Learning Methods, and Learning Media to Tax Administration Learning Achievements were 43,25%, 11,227%, and 45,523% respectively. While the effective contribution of the three variables is 19,5%

Suggestion

a. Based on the results of research it has been proven that Learning Motivation has a negative influence towards Learning Achievements of Tax Administration. Based on data from the questionnaire tabulation, indicators prefer independent work that has the lowest value, so it would be better if students could learn independently, not always dependent on teachers and peers.

b. Based on the results of research it has been proven that Learning Media has a negative influence towards Learning Achievements of Tax Administration.

Based on data from the questionnaire tabulation, the audio media indicator has the lowest value, so the teacher is expected to provide a variety of auditive learning media so that students are more motivated in carrying out the learning process.

c. Based on the results of research that has been tested that Learning Media has a positive influence on Tax Administration Learning Achievement. From the data from the questionnaire tabulation, the audio media indicator has the lowest value, so the teacher is expected to provide a variety of auditive learning media, so that students are more motivated in carrying out learning.

d. Based on the results of research it has been proven that Learning Motivation, Learning Method, and Learning Media has a negative influence towards the Learning Achievements of Tax Administration. The effective contribution given is 19,5%. This shows that the learning achievements of Tax Administration are not only influenced by Learning Motivation, Learning Methods, and Learning Media, but there are still 80,5% of other factors that influence the learning achievements of the Tax Administration. Therefore, it is expected that further research can find other factors that influence the learning achievements of the Tax Administration.

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