

THE INFLUENCE OF LEARNING ACHIEVEMENT, FAMILY ENVIRONMENT, AND WORK EXPECTATION ON THE INTEREST TO CONTINUE TO MASTER DEGREE OF ACCOUNTING EDUCATION STUDENT INTAKE 2016, FACULTY OF ECONOMICS YOGYAKARTA STATE UNIVERSITY

PENGARUH PRESTASI BELAJAR, LINGKUNGAN KELUARGA, DAN EKSPEKTASI KERJA TERHADAP MINAT MELANJUTKAN STUDI S2 PADA MAHASISWA PROGRAM STUDI PENDIDIKAN AKUNTANSI ANGKATAN 2016 FAKULTAS EKONOMI UNIVERSITAS NEGERI YOGYAKARTA

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Abstract: *The Influence of Learning Achievement, Family Environment, and Work Expectation on the Interest to Continue to Master Degree of Accounting Education Student Intake 2016, Faculty of Economics Yogyakarta State University.* This research aims to determine the influence of Learning Achievement, Family Environment, and Work Expectation on the Interest to Continue to Master Degree of Accounting Education Student Intake 2016 Faculty of Economics Yogyakarta State University. The results of this research showed 1) There was no significant influence on the Learning Achievement on the Interest to Continue to Master Degree with the count t value = 0,273 and value of significance 0,785. 2) There was a positive and significant influence of the Family Environment on the Interest to Continue to Master Degree with the count t value = 0,343 and value of significance 0,000. 3) There was no significant influences of Work Expectation on the Interest to Continue to Master Degree with the count t value = 1,662 and value of significance 0,101. The amount of the determination coefficient (R^2) is 0,31724 or 31,724%.

Keywords: Learning Achievement, Family Environment, Work Expectation, Interest to Continue to Master Degree

Abstrak: *Pengaruh Prestasi Belajar, Lingkungan Keluarga, dan Ekspektasi Kerja terhadap Minat Melanjutkan Studi S2 pada Mahasiswa Program Studi Pendidikan Akuntansi Angkatan 2016 Fakultas Ekonomi Universitas Negeri Yogyakarta.* Penelitian ini bertujuan untuk mengetahui ada tidaknya pengaruh Prestasi Belajar, Lingkungan Keluarga dan Ekspektasi Kerja terhadap Minat Melanjutkan Studi S2 Mahasiswa Pendidikan Akuntansi Angkatan 2016 Fakultas Ekonomi Universitas Negeri Yogyakarta Hasil penelitian menunjukkan: 1) Tidak terdapat pengaruh yang signifikan Prestasi Belajar terhadap Minat Melanjutkan Studi S2 dengan nilai t_{hitung} = 0,273 dan nilai signifikansi 0,785. 2) Terdapat pengaruh positif dan signifikan Lingkungan Keluarga terhadap Minat Melanjutkan Studi S2 dengan nilai t_{hitung} = 0,343 dan nilai signifikansi 0,000. 3) Tidak terdapat pengaruh yang signifikan Ekspektasi Kerja terhadap Minat Melanjutkan Studi S2 dengan nilai t_{hitung} = 1,662 dan nilai signifikansi 0,101. Besarnya koefisien determinasi (R^2) sebesar 0,31724 atau 31,724%.

Kata Kunci: Prestasi Belajar, Lingkungan Keluarga, Ekspektasi Kerja, Minat Melanjutkan Studi S2

INTRODUCTION

Education is essential to develop human resources with teaching activities and to realize the improvement of education quality. The improvement of education quality can be through by curriculum improvement, infrastructure, and even the development and procurement of materials education for teachers and other educators. The national education system is an integral part of the education component in order to achieve the objectives of national education.

The purpose of education is to educate the life of the nation and develop human in Indonesia to being a human who believe and be afraid to God, have a noble ethics, have good knowledge and skills, good physical and spiritual health, a steady personality, self-reliant and a sense of society and national responsibility. Education should be able to prepare society in order to play an active role in the whole of life, intelligent, active, creative, skilled, honest, disciplined and moral high, democratic and tolerant with national unity prioritizing rather than hostility.

High levels of education is key to improving the quality of existing human resources. When the level of education is increasing, the quality of human resources is expected be better. But in fact, at the time there are still many low educated Indonesian

society, still a little bachelor graduates, master degree graduates, and doctoral graduates. There are many factors that influence a person to choose to continue the study or not, one of which is the interest factor. As Slameto (2010:180) says, "Interest is defined as a sense of love and interest in something or activity, without any one to tell. An interest is essentially the acceptance of a relationship between yourself and something outside of yourself. "

A person's interest is heavily influenced by two factors, namely internal and external factors. An internal factor that encourages a person to pursue a higher education that comes from within a person, such as intelligence and skills above the average will choose to continue the study and develop skills that have been owned. Good learning achievements will assist them in completing the study and more confidence to continue education to the higher level.

The external factors affecting the interest to continue the study of master degree are family economic conditions and family support. The family intended here are parents. As parents are the ones who have the close relationship to their child. One of the responsibility of parents is to provide decent livelihood for their children both from shelter and proper clothing, while the moral responsibility given by parents to their son is

to provide education, both formal education and non-formal education. Parents who have a high level education are likely to be able to give a good education to their children to a higher level of education as well. They hoped that their child's education could exceed his parents' education.

Based on the results of the interviews that researcher has done with the Chairperson of the Department of Accounting Education on Tuesday, September 4, 2019 at 14.00 WIB, she expressed the opinion that "there are very few of S1 graduates in accounting education program which goes directly to the master degree level, the average they become the workforce to be teachers, accountants, bank officers and others. The last two years only around more than 2-4 students who ask for direct recommendation from the department to proceed to the master degree level. The detail data does not exist, because there is still a lack of optimization in the web management of the Accounting Education Program on sub-directory of alumni database".

Based on the background problems, researchers are interested to know how much interest in the student Education Study Program of Accounting Intake 2016 Faculty of Economics Yogyakarta State University to continue the study of Master Degree. Therefore, this research was titled "The Influence of Learning Achievement, Family Environment and Work Expectation on the

Interest to Continue to Master Degree of Accounting Education Student Intake 2016 Faculty of Economics Yogyakarta State University".

LITERATURE REVIEW

Ngalim Purwanto (2010:56) suggests that there is a link between motives and interests, "interest in directing deeds to a purpose and an encouragement for the deeds". From some of these understandings it can be concluded that interest is a sense of attraction within a person regarding a thing or other activity. Interest to continue study of master degree is influenced by internal factors and external factors. The encouraging factor to continue to the master degree level is a desire to obtain higher education as a future provision and a more viable life.

Learning achievement is the level of success of students achieving the objectives set in a program (Muhibbin Syah 2011:139). According to Slameto (2013:17), "Learning achievement is the result of measurement and assessment of learning business". Learning achievements are the benchmark to know the success of one's learning. A person who has high achievement can be said that he has succeeded in learning.

Factors affecting of the learning achievement are generally derived from external factors and internal factors come from within the individual itself. Both factors are very related, if one of the factors

experiencing interference can cause damage to other factors. These two factors greatly impact the outcome of students' learning outcomes, which in turn will affect the decision to choose the work or continue the study to a higher level.

Abu Ahmadi (2007:264) suggests that the parent factor is a big factor of its influence on the learning progress of the child. The factors that affect the learning outcomes of children can be seen from the way parents educate their children, relationships between family members, the state of the family economy, and environmental conditions family.

Pandji Anoraga (2004) suggest that work is something needed by someone to fulfill his needs, where that need can vary, develop and change, and is often unnoticed by the individual. Someone needs a job because of something to accomplish, which is a more satisfying situation than before. According to Hegel (1770-1831) in Anoraga (2004) argues "The core of work is human consciousness. Work allows people to be objectively expressed to this world, so that he and others can view and understand their existence".

METHOD

This type of research design was included in ex-post facto research because the occurrence had occurred before the research was conducted. According to Emzir

(2013:119) ex-post facto was a systematic empirical investigation in which scientists do not control the free variables directly because the existence of such variables has occurred, or because the variables are essentially not can be manipulated. The approach used in this research used a quantitative approach, as the data obtained will be realized in numerical form and analyzed by statistics.

The population in this research was the student Education study Program of Accounting Intake 2016 Faculty of Economics Yogyakarta State University, amounting to 79 people. Data collection technique of this research used questionnaire, documentation and research instrument. Instrument test was conducted to determine whether the instrument was a good instrument for research. Instruments were said to be good to meet two important requirements that are valid and reliable. When the instrument had been tested for its validity and reliability, it was known that legitimate grains were used to collect data in the research. Invalid and unreliable item instrument was eliminated.

The data analysis techniques that the researcher used were descriptive analysis, test prerequisite analysis, and data analysis. Descriptive analysis was used to provide an overview of the data spread of research variables. Descriptive analysis includes mode, mean, median, standard deviation, maximum value, minimum value, frequency

distribution table, variable tendency table and pie chart.

The prerequisite test analysis that the researcher used consist of linearity test, multicollinearity test, and heteroskedasticity test. Then the data analysis includ making regression line equator three predictor, simultaneous testing, significance with T test, calculating relative and effective contribution.

RESULT AND DISCUSSION

Table 1. Respondent's Gender

Data of Accounting Class Intake 2016	
Male	16
Female	63
Total	79

This class has 79 students which consist of 63 female students and 16 male students.

Learning Achievement is obtained through the student's academic data document, the Grade Point Average (IPK) with the amont of respondents 79 students.

Table 2. Learning Achievement Category

No	IPK	F	Description
1	3.51–4.00	67	Cumlaude
2	3.01-3.50	12	Very Satisfy
3	2.76-3.00	0	Satisfying
Total		79	

It can be known that the learning achievement at the predicate cumlaude of 67 students (85%), is very satisfying as many as 12 students (15%), and a satisfying total of 0 students (0%). The learning achievement

student of Program Accounting Education Intake 2016 can be categorized as a cumlaude.

Family Environment variable data obtained through a poll consisting of 19 items statement and in the contents by 79 students. Based on the family environment variable data obtained maximum value 72,00; minimum value 37,00; Mean (M) 59,1519; Mode (Mo) 55,00; Median (Me) 58,00; and standard deviation (SD) 6,68540.

Table 3. Frequency Distribution of Family Environment

No	Categories	F	Percentage
1	Very High	22	27,85%
2	High	23	29,11%
3	Medium	27	34,18%
4	Low	5	6,33%
5	Very Low	2	2,53%
Total		79	100%

Work Expectation variable in this research was a dummy variable. There were variable data encoding types that require exclusive categorizing. This meant that one subject/sample was included in a category, it should not be two categories.

Students who choose the educational work expectations with the type of work Lecturer as many as 19 students (24,05%), Civil Servant of Teacher as 21 students (26,58%), Private Teachers Remain as much as 1 student (1,27%), Private Teacher Honorary as many as 0 student (0%), and Educators/Tentor as many as 1 student (1,27%). While the student who chooses the expectations of non-educational work with

the work type of Private Personnel as much as 11 students (13,92%), Non-Teacher Civil Servants as much as 12 students (15,19%), Self-Employed 8 students (10,13%), Labour as much as 0 student (0%), and Others as many as 6 students (7,59%).

Variable of Interest to Continue to Master Degree consisting of 20 items statement. Respondent that consist of 79 students had filled these instruments. Based on the interest to continue to master degree variable data obtained the highest score is 76,00 and the lowest score is 31,00. The results of the analysis showed Mean (M) of 55,1646; Median (Me) amounted to 55,00; Mode (Mo) of 55,00; Standard Deviation (SD) of 9,31697.

Table 4. Frequency Distribution of Interest to Continue to Master Degree

No	Categories	F	Percentage
1	Very High	13	16,36%
2	High	21	26,58%
3	Medium	28	35,44%
4	Low	5	6,33%
5	Very Low	12	15,19%
	Total	79	100%

The coefficient of determination is used to show how much independent variable percentage (Learning Achievement, Family Environment, and Work Expectation) together explains the variation of the dependent variable (the Interest to Continue to Master Degree). The double regression test results showed that the coefficient of determination (R²) amounted to 0,31724 or 31,724%. The value suggests that 31,724%

of Interest to Continue to Master Degree was influenced by Learning Achievements, Family Environment and Work Expectation. While the 68,276% is influenced by other factors not examined in this research.

CONCLUSION & SUGGESTION

There was no significant influence of Learning Achievement to the Interest to Continue to Master Degree of Accounting Education Student Intake 2016 Faculty of Economics Yogyakarta State University. In the level of significance 5%, it can be known t calculate the amount of 0,273 with significance value of 0,786. Because the value of significance (p) > 0,05 can be inferred learning achievement does not affect the Interest to Continue to Master Degree of Accounting Education Student Intake 2016.

There was a positive and significant influence of Family Environment on the Interest to Continue to Master Degree of Accounting Education Student Intake 2016 Faculty of Economics of Yogyakarta State University. In the level of significance of 5%, it can be known that t calculate is 5,343 with significance value of 0,000. Because the regression coefficient has a positive value and significance value (p) < 0,05 then it could be concluded there were positive and significant influences the family environment towards Interest to Continue to Master Degree of Accounting Education Student Intake 2016.

There had been no significant influence of Work Expectation on the Interest to Continue to Master Degree of Accounting Education Student Intake 2016 Faculty of Economics Yogyakarta State University. In the level of significance 5%, it can be known to calculate the amount of 1,662 with significance value of 0,101. Because the value of significance ($p > 0,05$), then it can be inferred work expectation do not affect the Interest to Continue to Master Degree of Accounting Education Student Intake 2016.

There was a positive and significant influence of Learning Achievement, Family Environment, Work Expectation toward Interest to Continue to Master Degree of Accounting Education Student Intake 2016 Faculty of Economics Yogyakarta State University. The value of the coefficient of determination shows 31,724% of interest to continue Master Degree can be influenced by the learning achievement variables, family environment, and work expectation. While the remaining 68,276% is influenced by other variables not examined in this research. The effective contribution of each variable is 0,108% for learning achievement variables, 27,818% for family environment variables and 3,798% for work expectations variables.

For the next researchers who want to research or develop similar research, authors advise to conduct research in broader scope with other variables or perhaps can add more the variable. For students who will continue

their studies to the Master Degree, they should learn earnestly so that learning achievements are good and can qualify to enroll in Master Degree studies. For lecturers, should provide advice for students who will continue the study of the S2 level. For the Department of Education Study Program of Accounting in FE UNY, it is hoped that the department provides more information related for student to study Master Degree. Alumni web database management need to be further optimized.

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