PENGARUH EFIKASI DIRI, MOTIVASI BELAJAR, DAN KEMANDIRIAN BELAJAR TERHADAP PRESTASI BELAJAR AKUNTANSI DASAR

THE INFLUENCE OF SELF-EFFICACY, LEARNING MOTIVATION, AND LEARNING INDEPENDENCE TOWARD BASIC ACCOUNTING LEARNING ACHIEVEMENT

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Abstrak: Penelitian ini bertujuan untuk mengetahui pengaruh: 1) Efikasi Diri terhadap Prestasi Belajar Akuntansi Dasar Siswa Kelas X Akuntansi dan Keuangan Lembaga SMK Negeri 7 Yogyakarta Tahun Ajaran 2020/2021, 2) Motivasi Belajar terhadap Prestasi Belajar Akuntansi Dasar Siswa Kelas X Akuntansi dan Keuangan Lembaga SMK Negeri 7 Yogyakarta Tahun Ajaran 2020/2021, dan 3) Kemandirian Belajar terhadap Prestasi Belajar Akuntansi Dasar Siswa Kelas X Akuntansi dan Keuangan Lembaga SMK Negeri 7 Yogyakarta Tahun Ajaran 2020/2021. Penelitian ini merupakan penelitian *ex-post facto*. Subyek dalam penelitian ini adalah siswa kelas X Akuntansi dan Keuangan Lembaga SMK Negeri 7 Yogyakarta Tahun Ajaran 2020/2021 yang berjumlah 106 siswa. Teknik pengumpulan data menggunakan metode angket dan dokumentasi. Uji prasyarat analisis meliputi uji normalitas, linieritas, multikolinieritas, dan heteroskedastisitas. Teknik analisis data yang digunakan adalah analisis regresi ganda. Hasil penelitian ini adalah: 1) terdapat pengaruh positif dan signifikan Efikasi Diri terhadap Prestasi Belajar Akuntansi Dasar ditunjukkan dengan $t_{hitung} > t_{tabel}$ (2,559 > 1,9835), nilai signifikansi < 0,05 (0,012 < 0,05), dan koefisien regresi bernilai positif sebesar 0,540; 2) tidak terdapat pengaruh positif dan signifikan Motivasi Belajar terhadap Prestasi Belajar Akuntansi Dasar ditunjukkan dengan $t_{hitung} < t_{tabel}$ (- 0,044 < 1,9835), nilai signifikansi > 0,05 (0,965 > 0,05), dan koefisien regresi bernilai negatif sebesar - 0,010; 3) tidak terdapat pengaruh positif dan signifikan Kemandirian Belajar terhadap Prestasi Belajar Akuntansi Dasar ditunjukkan dengan $t_{hitung} < t_{tabel}$ (- 0,600 < 1,9835), nilai signifikansi > 0,05 (0,550 > 0,05), dan koefisien regresi bernilai negatif sebesar - 0,163; dan 4) terdapat pengaruh positif dan signifikan Efikasi Diri, Motivasi Belajar, dan Kemandirian Belajar terhadap Prestasi Belajar Akuntansi Dasar ditunjukkan dengan $F_{hitung} > F_{tabel}$ (2,716 > 2,693721), dan nilai signifikansi < 0,05 (0,049 < 0,05). Besarnya kontribusi variabel Efikasi Diri, Motivasi Belajar, dan Kemandirian Belajar sebesar 7,40%, sedangkan sisanya sebesar 92,60% dipengaruhi variabel lain yang tidak diteliti dalam penelitian ini.

Kata kunci: Efikasi Diri, Motivasi Belajar, Kemandirian Belajar, Prestasi Belajar Akuntansi Dasar

Abstract: This study aims to determine the influence of: (1) Self-Efficacy toward Basic Accounting Learning Achievement of Student Class X Accounting and Financial Institutions SMK Negeri 7 Yogyakarta in the Academic Year 2020/2021, (2) Learning Motivation toward Basic Accounting Learning Achievement of Student Class X Accounting and Financial Institutions SMK Negeri 7 Yogyakarta in the Academic Year 2020/2021, and (3) Learning Independence toward Basic Accounting Learning Achievement of Student Class X Accounting and Financial Institutions SMK Negeri 7 Yogyakarta in the Academic Year 2020/2021. This research is ex-post-facto research. The subjects were 106 students of class X Accounting and Financial Institutions SMK Negeri 7 Yogyakarta in the Academic Year 2020/2021. Data collection techniques using questionnaires and documentation. The prerequisite analysis test included normality test, linearity test, multicollinearity test, and heteroscedasticity test. The data analysis technique used is multiple regression analysis. The results of

this study are: (1) there is a positive and significant influence of Self-Efficacy toward Basic Accounting Learning Achievement as indicated by $t_{count} > t_{table}$ (2,559 > 1,9835), the significance value < 0,05 (0,012 < 0,05), and the coefficient regression is positive for 0,540; (2) there is no positive and significant influence of Learning Motivation toward Basic Accounting Learning Achievement indicated by $t_{count} < t_{table}$ (- 0,044 < 1,9835), the significance value > 0,05 (0,965 > 0,05), and the regression coefficient is negative equal to – 0,010; (3) there is no positive and significant influence of Learning Independence toward Basic Accounting Learning Achievement indicated by $t_{count} < t_{table}$ (- 0,600 < 1,9835), the significance value > 0,05 (0,550 > 0,05), and the regression coefficient is negative equal to - 0,163; and (4) there is a positive and significant influence of Self-Efficacy, Learning Motivation, and Learning Independence toward Basic Accounting Learning Achievement shown by $F_{count} > F_{table}$ (2,716 > 2,693721), and the significance value < 0,05 (0,049 < 0,05). The effective contribution of the variable Self-Efficacy, Learning Motivation, and Learning Independence is 7,40%, while the remaining 92,60% is influenced by other variables not examined in this study.

Keywords*: Self-Efficacy, Learning Motivation, Learning Independence, Basic Accounting Learning Achievement*

INTRODUCTION

Education is an effort to instill and teach knowledge and skills about human groups' values, norms, and traditions to create competent individuals (Cepi Safruddin Abdul Jabar, 2016: 2). In its implementation, everything about education requires unique and more attention, thus making education one of the main goals of Indonesia's future development. However, many educational problems occur in the field and cannot be resolved. One of them is the problem of the quality of education in Indonesia which is still relatively low. The quality of education in Indonesia is currently experiencing challenges resulting from the Corona Virus Disease (Covid-19) outbreak. Covid-19 is an infectious disease caused by the severe acute respiratory syndrome Corona Virus 2 or SARS-CoV-2 (WHO, 2020). As a result of this pandemic, the government has made efforts to break the spread chain of Covid-19,

one of which is the social distancing policy. This policy disrupted all community activities and has an impact on the learning system in schools.

Based on Circular Number 4 of 2020 concerning Implementation of Education Policies in an Emergency for the Spread of Corona Virus Disease (Covid-19), the Minister of Education and Culture of the Republic of Indonesia urges all educational institutions to carry out the teaching and learning process by Study from Home. This appeal has made all educational institutions replace the learning methods used to become online learning. This situation, of course, affects the quality of education. Students who previously studied directly with the teacher in the classroom now have to interact in a limited virtual space so that learning cannot be maximally conveyed. In fact, one indicator of the success of education is the increase in the quality of students as indicated by the output in the form of student

achievement. Student learning achievement is evidence of student learning success in carrying out learning activities according to the weight they have achieved (W. S Winkel, 1996: 162). Student learning achievement also illustrates the quality of an educational institution and becomes the teacher's feedback in carrying out the learning process, so it is important to note. As one of the formal education institutions, Vocational High School (SMK) has a vital role in educating students to achieve good learning achievement.

Based on the Regulation of the Director-General of Primary and Secondary Education of the Ministry of Education and Culture Number 07 / D.D5 / KK / 2018 concerning the Curriculum Structure of Vocational High Schools (SMK) / Madrasah Aliyah Vocational (MAK), there are nine areas of expertise in SMK with various programs and skill competencies. One of the skill competencies is Accounting and Financial Institutions (AKL). For Vocational High Schools with AKL skill competency, Basic Accounting is one of the primary subjects students must master because they will use them for other accounting lessons. Students with AKL skill competency are expected to have good Basic Accounting learning achievement. Basic Accounting learning achievement needs to be measured to see student achievement after studying Basic Accounting subjects by evaluating or assessing learning using tests from the teacher. In this study, the measurement of learning achievement in Basic Accounting used two kinds of tests, Mid-Semester Assessment (PTS) and Final Semester Assessment (PAS) odd semester class X Accounting and Financial Institutions SMK Negeri 7 Yogyakarta in the Academic Year 2020/2021.

SMK Negeri 7 Yogyakarta is one of the vocational schools that have AKL competency skills. The minimum completeness criteria (KKM) in Basic Accounting subjects at this school is 75. The test results of class X AKL SMK Negeri 7 Yogyakarta in the Academic Year 2020/2021 in Basic Accounting subjects are presented in the following table:

Table 1. The Results of Daily Assessment, Mid-Semester Assessment, and Final Assessment Odd Semester

Score	PH	PTS	PAS	Information
< 75	12 students	36 students	72 students	Have not Reached the KKM
≥ 75	95 students	71 students	35 students	Reached the KKM
Total	107 students	107 students	107 students	-

Based on the data from table 1, it can be seen that the learning achievement of Basic Accounting of student class X Accounting and Financial Institutions SMK Negeri 7 Yogyakarta is still low. There was an increase in the number of students who had not reached the KKM score in each Basic

Accounting assessment. Furthermore, the researcher also interviewed with Basic Accounting's teacher subject. Based on the interview results, it was known that there were still many students who have not reached the KKM compared to learning before the pandemic.

Various factors influence the low learning achievement of Basic Accounting. According to Slameto (2015), optimal learning achievement is generally influenced by two factors, namely internal factors and external factors. Winkel (Apsari, Adi & Octoria, 2015) found that internal factors that affect learning achievement include intelligence, motivation, attitudes or learning styles, self-efficacy, interests, and physical condition. Meanwhile, Ni Putu Dian Ayu Anggraeni and Ni Nengah Arini Murni (2015) stated that interest in learning, learning motivation, learning independence, family environment, school environment, and academic guidance are factors that affect student achievement. These factors are very important for students to do their learning assignments to achieve good learning achievement in subjects, one of which is Basic Accounting. If one of these factors has a problem or is less than optimal, it will have a negative impact on students' Basic Accounting learning achievement.

Self-efficacy is a person's belief about his ability to perform a task or action needed to achieve specific results (Bandura, 1997).

Self-efficacy in academics is defined as the firm belief that students have in achieving learning achievement. However, each student's self-efficacy must be different. This difference is based on each student's level of belief and ability (Rahmawati Yuliyani et al., 2017). Students with high self-efficacy will succeed in their learning activities, while students with low efficacy will quickly give up on any learning problems faced.

Based on the results of the pre-survey research, it shows that students have relatively low self-efficacy. It is indicated by some students who have difficulty understanding the material and doing Basic Accounting assignments given by the teacher during online learning. As many as 53,3% of students were confused and unsure of their ability to do the Basic Accounting task assigned by the teacher by themselves. Students also quickly give up on material that is difficult to understand. Therefore, students tend to answer improperly without understanding them first when there are assignments with difficult questions.

Another internal factor that can affect learning achievement is learning motivation. Learning motivation is the overall driving force within students that causes learning activities, which ensures the continuity of learning activities and provides direction for learning activities to achieve the goals desired by the learning subject (Sardiman A.M., 2011: 75). Students who have high

learning motivation will also have exemplary learning achievements. If students already have the motivation to learn, then the student's ability to learn independently will also emerge without coercion from others.

Based on the results of the pre-survey research, it shows that students have low learning motivation. It is indicated by the large percentage of students who study Basic Accounting only when the learning schedule is ongoing, which is 66,7%. Some of the things that caused this incident were some students complained about their eyes tired quickly due to facing the screen every day. Some students have difficulty finding the right time to study at home because the family's social environment is not conducive. Student learning motivation is also low due to the long duration of learning carried out online makes students bored with learning. Some students rarely even give responses to the teacher when learning using video conferencing is taking place and often late in collecting assignments. Students' low learning motivation is also caused by a lack of apperception that the teacher gives during online learning, making students less supported in learning.

In addition to self-efficacy and learning motivation, learning independence also affects student learning achievement. Learning independence is an active learning activity driven by the intention or motive to master competency to overcome a problem

and is built with the knowledge or competencies you already have (Haris Mudjiman, 2011: 9). Students who have high learning independence will try their best to complete the assignments given by the teacher with their abilities. The results of the pre-survey research showed that the learning independence of class X AKL SMK Negeri 7 Yogyakarta is still low. As many as 60% of class X AKL students work together in doing Basic Accounting assignments given by the teacher. Students are also not ready to carry out online learning, so they try to find alternatives to facilitate their learning by working together. Even though they don't see each other, students ask each other for help to complete assignments via social media. In line with the research of Dede Rahmat Hidayat et al. (2020), the lack of readiness of students to study online is due to their direct learning habits and a lack of supporting technology. Mila Rahayu et al. (2020) also stated that online learning causes students to feel bored because they do not interact directly with teachers and find it challenging to follow lessons due to unstable networks or limited communication tools.

Based on the background mentioned before, the researcher wants to know whether Self-Efficacy, Learning Motivation, and Learning Independence influence toward Basic Accounting Learning Achievement of Student Class X Accounting and Financial Institutions SMK Negeri 7 Yogyakarta in the

Academic Year 2020/2021. The researcher is interested in conducting research entitled "The Influence of Self-Efficacy, Learning Motivation, and Learning Independence toward Basic Accounting Learning Achievement of Student Class X Accounting and Financial Institutions SMK Negeri 7 Yogyakarta in the Academic Year 2020/2021".

LITERATUR REVIEW

Basic Accounting Learning Achievement

According to W. S Winkel (1996: 162), learning achievement is evidence of a person's learning success in carrying out learning activities according to the weight he has achieved. American Institute of Certified Public Accountants (1961) defined accounting as an art of recording, classifying, and summarizing significant manner and money, transactions, and events, which are, in part, of a financial character interpreting the results thereof. Based on the above understanding, the researcher concludes that Basic Accounting Learning Achievement is the level of success achieved by students in mastering Basic Accounting subjects symbolized in the form of values based on the results of measurement or evaluation after the learning process is carried out. Basic Accounting learning achievement is influenced by two factors, namely external factors and internal factors. External factors come from outside students, while internal factors influence students because the triggers come from within students, such as self-efficacy, learning motivation, and learning independence. These factors are very important for students to do their learning assignments so that they will be able to achieve good learning achievement in subjects, one of which is Basic Accounting. If one of these factors experiences a problem or is less than optimal, it will have a negative impact on students' Basic Accounting learning achievement.

Self-Efficacy

Self-efficacy is a person's evaluation of one's ability or competence to perform a task, achieve goals, and overcome obstacles (Baron and Byrne, 1991). According to Bandura (1997), self-efficacy is a person's belief about his ability to perform a task or action needed to achieve specific results. Self-efficacy in education or academics is defined as the belief that students have to do a task to achieve good learning achievement. Based on the above understanding, the researcher concludes that self-efficacy is a strong belief that students have to face problems in their learning to achieve good learning achievement. Each student has different self-efficacy. This difference is based on each student's level of belief and ability (Rahmawati Yuliyani et al., 2017).

The difference between each student's self-efficacy is based on three dimensions, namely the level dimension (the level of difficulty of the task), the strength dimension (the level of strength of belief), and the generalization dimension (the extent of the behaviour field). In Basic Accounting learning, students who have high self-efficacy will succeed in their learning activities because they believe they are ready to face any challenges in Basic Accounting learning. Therefore, self-efficacy is thought to affect Basic Accounting learning achievement because the higher the student's self-efficacy, the higher the student's Basic Accounting learning achievement.

Learning Motivation

Motivation is a mental drive that drives and directs human behaviour (Dimyati and Mudjiono, 2013: 80). According to Purwa Atmaja Prawira (2014: 320), motivation is an effort to increase activities to achieve specific goals, including learning activities. Hamzah B. Uno (2017: 23) stated that learning motivation is an internal and external encouragement for students to make behavioural changes, generally with several indicators or supporting elements. Sardiman A.M (2011: 75) also stated that learning motivation is the overall driving force within students that causes learning activities, ensures the continuity of learning activities, and provides direction for learning activities

to achieve the desired goals. Based on the above understanding, the researcher concludes that learning motivation is an encouragement both from within students and from outside of students to carry out learning activities following the goals that students will achieve in learning. Learning motivation is vital for students to develop, direct, and maintain persistence in learning to achieve good learning achievements. Problems arise when students do not have strong learning motivation to master the subject matter, especially Basic Accounting, will tend to be indifferent and cause unenthusiasm to understand the material presented in Basic Accounting learning. That can cause students not to understand and find it difficult to do their assignments, leading to not achieving good Basic Accounting learning achievement. Conversely, students who have high learning motivation will have a lot of energy to arouse enthusiasm for learning to maximize learning outcomes of Basic Accounting. It shows that low learning motivation is one of the factors that cause the achievement of student learning achievement to be not maximized. Therefore, learning motivation affects basic accounting learning achievement because students with high learning motivation will gain high basic accounting learning achievement.

Learning Independence

According to Haris Mudjiman (2011: 9), learning independence is an active learning activity supported by an intention or motive to master competency to solve a problem and build with the knowledge or competence already owned. Umar Tirtarahardja and Sulo (2005: 50) defined learning independence as a learning activity that supports their own will, their own choice, and the learner's responsibility. Strengthening this opinion, Seto Mulyadi (2017: 235) stated that learning independence is a metacognition process that regulates the process of planning, training, and evaluating learning activities based on belief in one's abilities and a complex commitment to learning or academic tasks, so that can achieve learning objectives, namely mastery of knowledge and skills. Based on the above explanation, the researcher concludes that learning independence is a person's learning activity driven by one's own belief and willingness to master the desired knowledge or competence. The concept of learning independence states that students who learn will only arrive at the acquisition of learning outcomes, skills, reasoning development, and attitude formation to self-discovery if they experience themselves in obtaining learning outcomes. Students who have high Learning Independence in Basic Accounting subjects will try their best to complete the tasks given by the teacher with the abilities they have so that it will be easier to achieve good Basic Accounting learning achievement. Therefore, learning independence is thought to affect Basic Accounting learning achievement because students need to have high learning independence to achieve better Basic Accounting learning achievement.
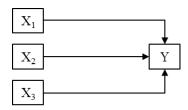
Research Paradigm

Figure 1. Research Paradigm

Information:

X_1 : Self-Efficacy

X_2 : Learning Motivation

X_3 : Learning Independence

Y : Basic Accounting Learning Achievement

⟶ : The Influence of Self-Efficacy, Learning Motivation, and Learning Independence toward Basic Accounting Learning Achievement

Research Hypothesis

Based on the problem formulation and theoretical study that has been described, the following research hypothesis is compiled:

1. There is a positive influence of Self-Efficacy toward Basic Accounting Learning Achievement of Student Class X

Accounting and Financial Institutions SMK Negeri 7 Yogyakarta in the Academic Year 2020/2021.

2. There is a positive influence of Learning Motivation toward Basic Accounting Learning Achievement of Student Class X Accounting and Financial Institutions SMK Negeri 7 Yogyakarta in the Academic Year 2020/2021.

3. There is a positive influence of Learning Independence toward Basic Accounting Learning Achievement of Student Class X Accounting and Financial Institutions SMK Negeri 7 Yogyakarta in the Academic Year 2020/2021.

RESEARCH METHOD

Research Design

This research is an ex-post-facto study where the researcher wants to examine the variables that have happened before the research is carried out based on the measurement of symptoms already in the respondent (Suharsimi Arikunto, 2013: 17). This study aims to determine the effect of the independent variables, namely Self-Efficacy, Learning Motivation, and Learning Independence, on the dependent variable, namely Basic Accounting Learning Achievement. The approach used in this research is quantitative because the research data used is in the form of numbers and analyzed using statistics (Sugiyono, 2018: 13).

Research Population

The population in this study were students of class X Accounting and Financial Institutions SMK Negeri 7 Yogyakarta in the Academic Year 2020/2021, which consisted of 3 classes totalling 107 students, with the following details:

Table 2. Research Population

Class	Amount of Students
X AKL 1	36
X AKL 2	36
X AKL 3	35
Total	107

Source: SMK Negeri 7 Yogyakarta

Data Collection Technique

The researcher has collected data using questionnaires and documents. In this study, primary data is data derived from questionnaires filled out by students class X Accounting and Financial Institutions SMK Negeri 7 Yogyakarta in the Academic Year 2020/2021. Then, the secondary data is data derived from documents on the results of odd semester PTS and PAS scores.

Research Instrument

This research used an instrument in the form of a closed questionnaire. This research questionnaire used a Likert scale modified into four alternative answer choices.

The questionnaire lattice in making research instruments for Self-Efficacy variables uses Bandura's (1997) theory as follows:

Table 3. Self-Efficacy Instrument Grid

Indicator	Item Number	Amount
The level dimension (the level of difficulty of the task)	1,2,3*,4*,5*,6*,7	7
The strength dimension (the level of strength of belief)	8,9,10,11,12,13*,14	7
The generalization dimension (the extent of the behaviour field)	15,16,17,18*,19*,20	6
Total	-	20

*) Negative statement items

The learning motivation questionnaire grid is taken from the theory of Sardiman A.M (2011) and Hamzah B. Uno (2011), which are as follows:

Table 4. Learning Motivation Instrument Grid

Indicator	Item Number	Amount
Persistence in learning	1,2,3*,4	4
Persistence in facing difficulties	12,13,14,15*	4
The desire for success	5,6,16,17*	4
Encouragement and need in learning	7,8,9,10*,11	5
Appreciation in learning	18,19,20,21	4
The existence of hopes and aspirations for the future	22*,23,24,25*	4
Total	-	25

*) Negative statement items

The Learning Independence questionnaire grid is taken from the theory of Haris Mudjiman (2006) and Kana and Endang (2009), which are as follows:

Table 5. Learning Independence Instrument Grid

Indicator	Item Number	Amount
Independence of others	1*,12*,13	3
Active learning	2*,3*,4	3
Confidence	5,14,15*	3
Discipline in learning	6,7*,8*,16*	4
Responsibility in learning	9,10,17*,18	4
Behaveor based on own initiative	11,19,20	3
Total	-	20

*) Negative statement items

Before being used, the researcher has conducted an instruments trial by calculating the item-total correlation test results using the Pearson Product Moment correlation formula. The test results showed that only 18 statements in the self-efficacy instrument, 20 statements in the learning motivation instrument, and 16 statements in the learning independence instrument were declared valid. The reliability test results with Cronbach's Alpha showed a score of 0,807 for the self-efficacy instrument, 0,836 for the learning motivation instrument, and 0,811 for the learning independence instrument.

Data Analysis Technique

The data analysis technique used in this research is multiple regression analysis. The prerequisite analysis test included normality test, linearity test, multicollinearity test, and heteroscedasticity test.

RESEARCH RESULT AND DISCUSSION

Research Result

1. Basic Accounting Learning Achievement (Y)

Based on the data collected, it is known that the highest score obtained was 93; the lowest score was 41; the mean price was 71,74; a median of 73; mode amounted to 79; and a standard deviation of 9,545. The frequency distribution table of Basic Accounting Learning Achievement is as follows:

Table 6. Frequency Distribution of Basic Accounting Learning Achievement

No.	Interval Class	Frequency
1	41 - 47	1
2	48 - 54	7
3	55 - 61	7
4	62 - 68	15
5	69 - 75	32
6	76 - 82	35
7	83 - 89	8
8	90 - 96	1
	Total	106

The categorization of the Basic Accounting Learning Achievement variables is as follows:

Table 7. Category of Basic Accounting Learning Achievement Trend

No.	Criteria	Freq.	(%)	Category
1	< 75	60	56,6	Have not reached the KKM
2	≥ 75	46	43,4	Reached the KKM
	Total	106	100	

Based on table 7, the frequency tendency of students' basic accounting learning achievement to reach the KKM is 43% and 57% has not yet reached the KKM. These data indicate that the greatest tendency of students' Basic Accounting Learning Achievement variables has not reached the KKM.

2. Self-Efficacy (X_1)

Based on the data collected, the highest score was 66; the lowest score was 42; the mean price was 51,76; a median of 52; mode amounted to 52; and standard deviation of 5,546. The frequency distribution table of Self-Efficacy is as follows:

Table 8. Frequency Distribution of Self-Efficacy

No.	Interval Class	Frequency
1	42 - 45	13
2	46 - 49	27
3	50 - 53	33
4	54 - 57	16
5	58 - 61	12
6	62 - 65	2
7	66 - 69	3
	Total	106

The categorization of the Self-Efficacy variables is as follows:

Table 9. Category of Self-Efficacy Trend

No.	Criteria	Freq.	(%)	Category
1.	$X \geq 54$	33	31,13	Very High
2.	$54 > X \geq 45$	64	60,38	High
3.	$45 > X \geq 36$	9	8,49	Low
4.	$X < 36$	0	0	Very Low
	Total	106	100	

Based on table 9, students' Self-Efficacy in Basic Accounting subjects is in the high category with a percentage of 60,38%.

3. Learning Motivation

Based on the data collected, it is known that the highest score obtained was 71; the lowest score was 44; the mean price was 58,83; median of 59; mode of 61; and standard deviation of 5,871. The frequency distribution table of Learning Motivation is as follows:

Table 10. Frequency Distribution of Learning Motivation

No.	Interval Class	Frequency
1	44 - 47	3
2	48 - 51	10
3	52 - 55	18
4	56 - 59	23
5	60 - 63	30
6	64 - 67	14
7	68 - 71	8
	Total	106

The categorization of the Learning Motivation variable is as follows:

Table 11. Category of Learning Motivation Trend

No.	Criteria	Freq.	(%)	Category
1.	$X \geq 60$	52	49,06	Very High
2.	$60 > X \geq 50$	46	43,40	High
3.	$50 > X \geq 40$	8	7,55	Low
4.	$X < 40$	0	0	Very Low
	Total	106	100	

Based on the table 11, student Learning Motivation in Basic Accounting subjects is in the very high category with 49.06%.

4. Learning Independence

Based on the data collected, it is known that the highest score obtained was 54; the lowest score was 29; the mean price was 41,11; a median of 41; mode of 43; and standard deviation of 4,845. The frequency distribution table of Learning Independence is as follows:

Table 12. Frequency Distribution of Learning Independence

No.	Interval Class	Frequency
1	29 – 32	3
2	33 – 36	18
3	37 – 40	25
4	41 – 44	41
5	45 – 48	11
6	49 – 52	6
7	53 - 56	2
	Total	106

The categorization of the Learning Independence variables is as follows:

Table 13. Category of Learning Independence Trend

No.	Criteria	Freq.	(%)	Category
1.	$X \geq 48$	10	9,43	Very High
2.	$48 > X \geq 40$	59	55,66	High
3.	$40 > X \geq 32$	35	33,02	Low
4.	$X < 32$	2	1,89	Very Low
	Total	106	100	

Based on table 13, the Learning Independence of students in Basic Accounting subjects is in the high category with a percentage of 55,66%.

The Result of Prerequisite Analysis Test

1. Normality Test

The results of the normality test are as follows:

Table 14. Summary of Normality Test Results

Variable	Asymp. Sig. (2-tailed)	Informa-tion
Unstandardized Residual	0,082	Normal

Significance values are shown in Asymp. Sig. (2-tailed) is $0,082 > 0,05$. It proves that the residual data is normally distributed, and the regression model is suitable for use in research because it fulfils the assumption of normality.

2. Linearity Test

The linearity test results obtained are as follows:

Table 15. Summary of Linearity Test Results

Independent Variable	F_{count}	F_{table}
Self-Efficacy (X_1)	1,136	
Learning Motivation (X_2)	1,050	2,693721
Learning Independence (X_3)	1,005	

The results of the linearity test above indicate that each $F_{count} < F_{table}$ at the 5% significance level, so all independent variables (X_1, X_2, and X_3) have a linear relationship with the dependent variable (Y).

3. Multicollinearity Test

The multicollinearity test results are summarized in the following table:

Table 16. Summary of Multicollinearity Test Results

Variable	Tolerance	VIF
Self-Efficacy (X_1)	0,604	1,655
Learning Motivation (X_2)	0,475	2,106
Learning Independence (X_3)	0,481	2,081

If using alpha / tolerance of 10% or 0.10, then VIF = 10. The table above shows the calculated each VIF value < 10 and all tolerances for the independent variables > 10%, it can be concluded that there is no multicollinearity between the independent variables, so that multiple regression analysis can be continued.

4. Heteroscedasticity Test

The heteroscedasticity test results are summarized in the following table:

Table 17. Summary of Heteroscedasticity Test Results

Model	F	Sig.
Regression	0,183	0,908

Based on table 17, F value of 0,183 with a Sig = 0,908 is greater than 0,05, and heteroscedasticity does not occur so the researcher can continue the regression analysis.

The Result of Hypothesis Test

The results of multiple regression analysis were carried out using a statistical application program which is summarized in the following table:

Table 18. Multiple Regression Test Results

Sub Variable	Regression Coefficient	t-count	Sig.
Self-Efficacy (X_1)	0,540	2,559	0,012
Learning Motivation (X_2)	-0,010	-0,044	0,965
Learning Independence (X_3)	-0,163	-0,600	0,550
Constant	= 51,053		
R	= 0,272		
R^2	= 0,074		
F_{count}	= 2,716		
Sig.	= 0,049		

From the results of the multiple regression analysis, the multiple regression equation can be written as follows:

$Y = 51,053 + 0,540X1 - 0,010X2 - 0,163X3$

The test results are described as follows:

1. F Test

Based on the results, $F_{count} > F_{table}$ (2,716 > 2.693721) with a significance value of 0,049 < 0,05. Thus, it can be concluded that the variables Self-Efficacy, Learning Motivation, and Learning Independence have a significant influence and have a regression relationship with the variable Basic Accounting Learning Achievement. Based on these results, the three independent variables are suitable for the regression model to test their influence on students' Basic Accounting Learning Achievement.

2. The t-test (Partial Test)

Based on table 18, the explanation of the results of the t-test for each independent variable is as follows:

a. Self-Efficacy (X_1)

The results of the t-test statistic for the variable Self-Efficacy show that t_{count} 2,559 > t_{table} 1,9835, a significance value of 0,012 < 0,05, and the regression coefficient has a positive value of 0,540. Thus, the first hypothesis (H_1) is accepted.

b. Learning Motivation (X_2)

The results of the t-test statistic for the Learning Motivation variable show that t_{count} − 0,044 < t_{table} 1,9835, a significance value of 0,965 > 0,05, and the regression coefficient has a value negative of − 0,010. Thus, the second hypothesis (H_2) is rejected.

c. Learning Independence (X_3)

The results of the t-test statistic for the Learning Independence variable show that t_{count} - 0.600 < t_{table} 1,9835, a significance value of 0,550 > 0,05, and the regression coefficient has a value negative of − 0,163. Thus, the third hypothesis (H_3) is rejected.

Discussion

1. The Influence of Self-Efficacy toward Basic Accounting Learning Achievement of Student Class X Accounting and Financial Institutions SMK Negeri 7 Yogyakarta in the Academic Year 2020/2021

   The results showed that Self-Efficacy had a positive influence on Basic Accounting Learning Achievement of Student Class X Accounting and Financial Institutions SMK Negeri 7 Yogyakarta in the Academic Year 2020/2021. This is evidenced by the $t_{count} > t_{table}$ (2,559 > 1.9835) and the significance value < 0,05 (0,012 < 0,05). These results are in line with research conducted by Aswin (2018) and Sela Putri Mawantu (2018) that Self-Efficacy positively influences student Learning Achievement. The results showed that the higher the student's Self-Efficacy, the higher the Learning Achievement. The study results support what was stated by Rahmawati Yuliyani et al. (2017) that students with high Self-Efficacy would succeed in their learning activities, while students with low Self-Efficacy will quickly give up on any learning problems faced. Thus, students with high Self-Efficacy will be able to develop their abilities so that Learning Achievement can be optimal. In addition, the research results of Syafa Lisaholit et al. (2021) showed that students who have high Self-Efficacy could easily get used to taking lessons, strengthening lessons, reading books, and facing exams. According to Maisaroh (2013), Self-Efficacy can positively affect learning achievement if the beliefs that are owned are accompanied by concrete actions such as choosing learning strategies, organizational patterns in learning, and strengthening learning efforts.

2. The Influence of Learning Motivation toward Basic Accounting Learning Achievement of Student Class X Accounting and Financial Institutions SMK Negeri 7 Yogyakarta in the Academic Year 2020/2021

   The results showed that Learning Motivation did not positively affect the Basic Accounting Learning Achievement of Student Class X Accounting and Financial Institutions SMK Negeri 7 Yogyakarta in the Academic Year 2020/2021. This is evidenced by $t_{count} < t_{table}$ (- 0.044 < 1.9835) and a significance value > 0,05 (0,965 > 0,05). These results are different from research conducted by Desiana Damayanti (2019), which stated that Learning Motivation positively influences Learning Achievement. In addition, the results of this study are not in line with Anggita Puspa Kirana's research (2019) which stated that Learning Motivation has a positive influence on Learning Achievement because it has an

important role in determining and maintaining effort, persistence, and learning direction for students. Conversely, the results of this study are in line with research conducted by Mukhammad Shobakhul Falakh (2016), which showed that there is no positive influence between Learning Motivation on student achievement and Learning Motivation is not the dominant factor affecting Learning Achievement. In addition, the research of Muhammad Taufik Daniel Hasibuan et al. (2020) also explained that there was no relationship between learning motivation and academic achievement in students who undergo online learning during the Covid-19 pandemic.

The non-impact learning motivation on learning achievement can be caused by other factors that influence learning achievements, such as interest in learning and parental attention. Student achievement in a subject depends on interest. Students interested in a particular subject pay more attention to that subject, likewise with parents' attention. Parents who have concern for their children will provide guidance and direction for children's learning activities to understand the importance of learning for the future. Thus, children will understand the purpose of learning activities they do and be enthusiastic about achieving optimal

achievement. Other factors can affect learning achievement, especially during online learning, including learning media, the learning process, the learning atmosphere, etc. In addition, the absence of learning motivation on Basic Accounting Learning Achievement can also be caused by the possibility that students are not serious in filling out the Learning Motivation questionnaire. Students may only follow subjects without precise desires and goals for learning Basic Accounting. Students only participate in learning without paying attention to the teacher's explanation and answer as needed when asked. It will cause students to be confused about the assignment.

3. The Influence of Learning Independence toward Basic Accounting Learning Achievement of Student Class X Accounting and Financial Institutions SMK Negeri 7 Yogyakarta in the Academic Year 2020/2021

The results showed that Learning Independence did not positively affect the Basic Accounting Learning Achievement of Student Class X Accounting and Financial Institutions SMK Negeri 7 Yogyakarta in the Academic Year 2020/2021. This is evidenced by the t_{count} < t_{table} (- 0,600 < 1,9835) and the significance value > 0,05 (0,550 > 0,05). The results of this study are different from

those of Anggita Puspa Kirana (2019) and Fatma Nailul Muna (2020), which showed that independent learning has a positive effect on learning achievement. On the other hand, the results of this study are in line with research conducted by Sela Putri Mawantu (2018), which stated that Learning Independence does not affect Learning Achievement. It is because several other factors influence Learning Achievement. Mila Rahayu et al. (2020) said that students' learning independence increased and improved during online learning. Still, students often had difficulty understanding the subject matter, so there was a possibility that students only did independent assignments. Especially if students already know and feel that while the teacher does not directly supervise the assignment, students will send the results to the teacher, whether it's true or false. Hence, it is not surprising if the scores obtained in these lessons are not surprisingly maximal. Another reason that can strengthen why independent learning does not affect Basic Accounting Learning Achievement is the divided focus of students to do various tasks quickly. Even though students have good Learning Independence, the number of tasks given by the teacher simultaneously with a short period for collecting assignments, especially during online learning, makes students rush to complete one by one so that the task is not optimal.

CONCLUSION AND SUGGESTION

Conclusion

Based on the data obtained from the analysis, the researcher concludes that there is a positive and significant influence of Self-Efficacy toward Basic Accounting Learning Achievement of Student Class X Accounting and Financial Institutions SMK Negeri 7 Yogyakarta in the Academic Year 2020/2021. It is shown by the $t_{count} > t_{table}$ (2,559 > 1,9835), a significance value < 0,05 (0,012 < 0,05), and the regression coefficient has a positive value of 0,540. The results showed no significant influence of Learning Motivation toward Basic Accounting Learning Achievement of Student Class X Accounting and Financial Institutions SMK Negeri 7 Yogyakarta in the Academic Year 2020/2021. It is shown by the $t_{count} < t_{table}$ (-0,044 < 1,9835), a significance value > 0,05 (0,965 > 0,05), and the regression coefficient has a negative value of - 0,010. The results also showed no significant influence of Learning Independence toward Basic Accounting Learning Achievement of Student Class X Accounting and Financial Institutions SMK Negeri 7 Yogyakarta in the Academic Year 2020/2021. It is shown by the $t_{count} < t_{table}$ (- 0,600 < 1,9835), a significance

value > 0,05 (0,550 > 0,05), and the regression coefficient has a negative value of - 0,163.

Suggestion

1. The teachers should pay attention to students' Self-Efficacy and motivate students to increase Self-Efficacy in achieving optimal learning goals. Teachers should also adjust learning models or methods that can spur student Self-Efficacy to be higher impact student Learning Achievement.
2. Even though students have high Learning Motivation, it will be difficult for them to improve Learning Achievement if students cannot maximize their Learning Motivation. Teachers need to grow and provide Learning Motivation for students following the conditions of learning development to help students achieve their learning goals.
3. Even though students have high Learning Independence, if students cannot maximize their Learning Independence, it will be difficult for them to improve their Learning Achievement. Teachers should try to monitor student learning conditions even though learning is carried out online and also provide easy material to understand and reasonable assignments for students to do, both in terms of type and duration of work. It is so that students can absorb the material easily and do assignments maximally even though they are done independently.

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