

**THE INFLUENCE OF STUDENT'S PERCEPTIONS OF TEACHER'S TEACHING METHODS, THE USE OF LEARNING MEDIA, AND STUDENT'S LEARNING MOTIVATION ON INTRODUCTION TO ACCOUNTING LEARNING ACHIEVEMENT**

**PENGARUH PERSEPSI SISWA TENTANG METODE MENGAJAR GURU, PENGGUNAAN MEDIA PEMBELAJARAN, DAN MOTIVASI BELAJAR TERHADAP PRESTASI BELAJAR AKUNTANSI DASAR**

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**Abstract**

This study aims to determine the influence of (1) Students' Perceptions of Teachers' Teaching Methods on Introduction to Accounting Learning Achievement, (2) Students' Perceptions of the Use of Learning Media on Introduction to Accounting Learning Achievement, and (3) Student's learning motivation on Introduction to Accounting Learning Achievement of Class X AKKL at SMK Negeri 1 Yogyakarta Academic Year 2021/2022. This research is ex-post facto research. The research was conducted at SMK Negeri 1 Yogyakarta with respondents in class X AKKL totaling 70 students, so that this research is population research. The data collection methods used were questionnaires and documentation. The data analysis technique used is multiple linear regression analysis. The results of this study are (1) There was a positive and significant influence on Student Perceptions about Teacher Teaching Methods on Introduction to Accounting Learning Achievement as evidenced by the results of the regression coefficient ( $r_{x1y}$ ) of 0.783 and sig of 0.001. (2) There is a positive and significant influence on students' perceptions of the use of learning media on Introduction to Accounting learning achievement, as evidenced by the results of the regression coefficient ( $r_{x2y}$ ) of 0.589 and sig of 0.018. (3) There is a negative and significant influence of student's learning motivation on Introduction to Accounting learning achievement as evidenced by the results of the regression coefficient ( $r_{x3y}$ ) of -0.237 and sig of 0.019.

**Keyword:** Student Perceptions of Teacher Teaching Methods, Use of Learning Media, Student's learning motivation, Introduction to Accounting Learning Achievement

**Abstrak**

*Penelitian ini bertujuan mengetahui pengaruh (1) Persepsi Siswa tentang Metode Mengajar Guru terhadap Prestasi Belajar Akuntansi Dasar, (2) Persepsi Siswa tentang Penggunaan Media Pembelajaran terhadap Prestasi Belajar Akuntansi Dasar, dan (3) Motivasi Belajar terhadap Prestasi Belajar Akuntansi Dasar Siswa Kelas X AKKL SMK Negeri 1 Yogyakarta Tahun Ajaran 2021/2022. Penelitian ini merupakan penelitian ex-post facto. Penelitian dilakukan di SMK Negeri 1 Yogyakarta dengan responden siswa kelas X AKKL yang berjumlah 70 siswa, penelitian ini merupakan penelitian populasi. Metode pengumpulan data yang digunakan adalah kuesioner dan dokumentasi. Teknik analisis data yang digunakan adalah analisis regresi berganda. Berdasarkan hasil penelitian diperoleh kesimpulan: (1) Terdapat pengaruh positif dan signifikan Persepsi Siswa tentang Metode Mengajar Guru terhadap Prestasi Belajar Akuntansi Dasar dibuktikan dengan hasil koefisien regresi ( $r_{x1y}$ ) sebesar 0,783 dan sig sebesar 0.001. (2) Terdapat pengaruh positif dan signifikan Persepsi Siswa tentang Penggunaan Media Pembelajaran terhadap Prestasi Belajar Akuntansi Dasar dibuktikan dengan hasil koefisien korelasi ( $r_{x2y}$ ) sebesar 0,589 dan sig sebesar*

0.018. (3) Terdapat pengaruh negatif dan signifikan Motivasi Belajar terhadap Prestasi Belajar Akuntansi Dasar dibuktikan dengan hasil koefisiensi korelasi ( $r_{x3y}$ ) sebesar -0.237 dan sig sebesar 0.019.

**Kata Kunci:** Persepsi Siswa tentang Metode Mengajar Guru, Penggunaan Media Pembelajaran, Motivasi Belajar, Prestasi Belajar Akuntansi Dasar

## INTRODUCTION

Education is an absolute need in human life. Through education, human abilities will be honed so that they can be a provision for future life. Education can improve the quality of human life, so education also has an important role in improving human resources in a country. The purpose of education in Indonesia is to realize human resources that are noble, intelligent, skilled, and useful for the nation and state as explained in Law No. 20 of 2003 concerning the National Education System Article 1, namely: "*Pendidikan adalah usaha sadar dan terencana untuk mewujudkan suasana belajar dan proses pembelajaran agar peserta didik secara aktif mengembangkan potensi dirinya untuk memiliki kekuatan spiritual keagamaan, pengendalian diri, kepribadian, kecerdasan, akhlak mulia, serta keterampilan yang diperlukan dirinya, masyarakat, bangsa dan negara*".

Education is an important element in the country's development, so its quality is continuously improved. A good education system will create superior and quality human resources. A good education system is an investment for the country because qualified human resources will contribute greatly to the development and survival of a country. The

quality of human resources is a reflection of the quality of education. The quality of education in a country can be measured through students' learning achievements.

Learning achievement is the result achieved by students during the learning process. According to Dimiyati and Mudjiono (2009: 200), learning achievement is a measure of a student's success after carrying out teaching and learning activities. Students can be said to have achieved if they have met the specified indicators. Indicators of learning achievement include cognitive aspects (knowledge), affective aspects (attitudes), and psychomotor aspects (skills) of students. Among the three aspects, the cognitive aspect is often used by teachers to assess students' ability to master learning materials (Sudjana, 2016: 23). A student can be said to master the learning material if he succeeds in achieving good learning achievement. One indication of good learning achievement can be seen through student grades that have met the Minimum Graduation Criteria (KKM). Improving student learning achievement must be pursued in all subjects, including Introduction to Accounting.

Introduction to Accounting is the most basic subject in understanding accounting theories and concepts. Introduction to

Accounting must be mastered by students of the Institute's Accounting and Finance Expertise Program. If students are unable to understand this subject, students will have difficulty in understanding subsequent materials or subjects. One way to find out the extent of students' understanding of Introduction to Accounting subjects can be seen through cognitive assessments on Daily Tests (UH), Mid-Semester Assessment (PTS), and End of Semester Assessment (PAS).

Introduction to Accounting Learning Achievement is the learning outcome obtained by students during learning activities expressed in the form of letters or numbers after evaluation in Introduction to Accounting subjects. Introduction to Accounting Learning Achievement is an indicator of student success in understanding the subject matter taught. However, in its implementation, many students still experience obstacles during teaching and learning activities. Students still have difficulty understanding the Introduction to Accounting material taught by the teacher so they cannot achieve optimal learning achievement. Low learning achievement can be caused by various factors from within and outside the individual. Meanwhile, the teacher who acts as a facilitator is still not optimal in managing the class. The teacher still seems monotonous in delivering learning materials. This situation can lead to boredom and negative perceptions from within students, resulting in negative behavior that causes less

than optimal Introduction to Accounting learning achievement.

In fact, the current Introduction to Accounting Learning Achievement is still not as expected. Based on the data obtained, the Introduction to Accounting Learning Achievement at SMK Negeri 1 Yogyakarta in the odd semester of the 2021/2022 academic year still shows that many students in class X AKKL have not met the Minimum Achievement Criteria (KKM). Based on the Odd Semester Final Assessment scores, it shows that there are 22 out of 36 students in class X AKKL 1 who have not met the KKM. While class X AKKL 2 there are 15 out of 34 students who have not met. If the two classes are combined, students who have not passed the KKM are 37 students (53%), while those who have met the KKM are 33 students (47%). Thus it can be said that the Introduction to Accounting Learning Achievement of students is still low because the number of students who meet the KKM is still less than 75%. In order for Introduction to Accounting Learning Achievement to achieve optimal results, it is necessary to pay attention to what factors influence it.

Several factors can influence the level of student success in achieving learning achievement. According to Slameto (2013: 54) learning achievement can be influenced by internal and external factors. Internal factors are factors that arise from within students. Internal factors are divided into two, namely

physiological factors which include body condition and five senses, while psychological factors include intelligence, motivation, creativity, maturity, readiness, attention, interest, and talent. External factors include family, social environment, curriculum, teaching staff, teaching methods, learning media, and learning facilities.

One of the several external factors that affect learning achievement, the teacher's teaching method is one of the important factors that affect Introduction to Accounting Learning Achievement. Teaching methods are ways used by teachers in delivering learning materials. According to Sugihartono (2013: 81) "The learning method means the method used in the learning process so that optimal results can be obtained". The teacher, as someone who leads the teaching and learning process has an important role in managing the class. Teachers as student facilitators are required to manage the class by using various teaching methods that are under the learning material. Choosing the right teaching method will create a comfortable, active, conducive, and fun learning atmosphere so that students find it easier to understand the material. Based on the results of observations and interviews that have been conducted in class X AKKL at SMK Negeri 1 Yogyakarta Academic Year 2021/2022, the Introduction to Accounting subject teacher is still not varied enough in using teaching methods. In explaining the learning material, the teacher still dominantly

uses the lecture method. The teacher still acts as the main axis in learning so that the center of attention in the classroom is still centered on the teacher. This method can cause boredom in students if applied continuously without any variation. Based on the interviews conducted with five students in class X AKKL 1 and X AKKL 2, students complained that they were bored when taking Introduction to Accounting lessons because the teacher was too monotonous in using the lecture method and rarely varied teaching methods such as discussions and others. This situation indicates a negative perception of the teaching methods used by the teacher. It can be proven that during the learning process, students tend to be passive and do not respond to the material presented by the teacher.

Students are less active during teaching and learning activities. The lack of student involvement can be seen in student activity in responding to the material presented by the teacher. Only a few students actively respond to the material and tend to be only those students who dare to express their opinions. Students are also reluctant to ask questions when they have not understood the material presented by the teacher. Students admitted they were embarrassed to ask and confused about what to ask the teacher.

In addition, the use of learning media is no less important in understanding students' learning materials. Learning media is an intermediary tool used by teachers in

delivering learning materials. According to Djamarah and Zain (2013: 124), "The use of learning media is a way for teachers to use teaching tools as intermediaries to convey instructional materials in the teaching and learning process to facilitate the achievement of these teaching objectives". Learning media can be used in learning activities such as power points, videos, pictures and other media can make it easier for teachers to convey material. A teacher must be able to choose the right learning media according to the learning material and make variations to attract students' attention. Based on observations, Introduction to Accounting subject teachers only use reference books as learning media. Teachers rarely use learning media such as pictures, videos, power points, mind maps, and others. Based on the results of interviews, students feel less interested in participating in the learning process because teachers only use textbooks and rarely use LCD facilities etc, as well as whiteboards that have been provided by the school. The use of learning media is less than optimal, making students less enthusiastic during learning. This causes negative student perceptions of the use of learning media used by teachers. Negative perceptions will lead to negative actions as well. This can be seen from the attitude of students in the class who pay less attention to the teacher's explanation. Students are less interested in learning activities so they prefer to do other activities outside of learning, such as chatting with

friends and playing cellphones. Thus it can be said that students have a negative perception of the Teacher's Teaching Method and the Use of Learning Media, which is thought to have an impact on Introduction to Accounting Learning Achievement, which is still less than optimal.

As a party that interacts directly with students, teachers should use various appropriate learning methods and media to make it easier for students to absorb learning material. Each individual has different abilities between one in translating information or messages. So that the learning methods and media used by the teacher cause different perceptions from within students. If students have a positive perception of the teacher's teaching methods and the use of learning media, students will be excited, active, and concentrate during the teaching and learning process. Sugihartono et al (2012: 9) explain that positive actions arise when someone perceives something positively and vice versa.

In addition, one of the internal factors that can affect Accounting Learning Achievement is student's learning motivation. Student's learning motivation is an internal drive that changes student behavior and affects learning activities. According to Khodijah (2014: 150) student's learning motivation is a driving force that changes the energy in a person into a form of real activity. Encouragement from within students creates passion, enthusiasm and concentration in learning activities so that

teaching and learning activities are more directed and have the opportunity to obtain high Introduction to Accounting Learning Achievement. Every student has different student's learning motivations, low student's learning motivation is an obstacle for students in achieving learning achievement. Based on observations, student's learning motivation in class X AKKL at SMK Negeri 1 Yogyakarta is still relatively low. Students look less excited when participating in learning activities. Not infrequently, students are seen yawning and sleeping in class. In addition, students lack focus and concentration during teaching and learning activities. This can be seen when the teacher asks questions to students but they do not answer or respond the questions. Low student's learning motivation can also be seen in students' discipline in collecting assignments. Based on interviews with Introduction to Accounting teachers, students lack enthusiasm and encouragement in doing assignments. Many students do not work on assignments from the teacher, and it is not uncommon for students to just copy answers from friends who have done it. Low student's learning motivation is thought to be one of the factors that class X students of AKKL at SMK Negeri 1 Yogyakarta have not achieved Introduction to Accounting Learning Achievement optimally.

Based on the background of the problems above, to find out the effect of these factors on Introduction to Accounting Learning

Achievement, the researcher is interested in conducting research with the title " The Influence of Student's Perceptions of Teacher's Teaching Methods, The Use of Learning Media, and Student's learning motivation on Introduction to Accounting Learning Achievement of Class X AKKL at SMK Negeri 1 Yogyakarta Academic Year 2021/2022".

## **METHODS**

### **Research Type and Design**

This research is an ex post facto research, where this research examines events that have occurred by uncovering existing data to determine the factors that caused the event to occur (Arikunto, 2013: 17). The approach used in this research is quantitative because the data collected is analyzed using statistical tools whose results are in the form of numbers (Arikunto, 2013: 27)

### **Place and Time of Research**

This research was conducted at SMK Negeri 1 Yogyakarta which is located on Jl. Kementrian Kidul No. 35, Pringgokusuman, Gedong Tengen, Yogyakarta City, Yogyakarta Special Region. This research was conducted in March-May 2022.

### **Research Subject**

The population used in this study were all students of class X Accounting and Finance Institutions (AKKL) of SMK Negeri 1

Yogyakarta, totaling 70 students. With details as follows.

Table 1. Total Student Population AKKL  
Class X

Number	Class	Total
1	X AKKL 1	36
2	X AKKL 2	34
Amount of Student		70

Source: SMK Negeri 7 Yogyakarta, 2022

The instrument trial was carried out at SMK Negeri 1 Yogyakarta on 32 students of class XII AKKL SMK Negeri 1 Yogyakarta.

### Data Collection Technique

The data collection techniques used in this study are questionnaires and documentation. The questionnaire is a data collection technique that is done by giving a set of questions or written statements to be answered by the respondent. The questionnaire can be used as a measuring tool for social and psychological phenomena. In this study, questionnaires were used to Student Perceptions of Teacher Teaching Methods, Student Perceptions of Learning Media, and Student's Learning Motivation. Documentation is written items used to obtain information about the variables under study. The documentation technique in this study was used to collect data on Introduction to Accounting subjects in the form of a collection of Odd Semester Final Assesment (PAS).

### Research Interment

The research instrument is a tool used

to measure the observed natural and social phenomena (Sugiyono, 2011: 102). This study uses a research instrument in the form of a questionnaire. This research questionnaire uses measurements with a Likert scale, namely four dimensions with a value range of 1 to 4.

#### 1. Analysis of Prerequisite Test

##### a. Normality Test

The normality test is carried out to determine whether the data is normally distributed or not. The normality test was carried out using the Kolmogrov-Smirnov test. To determine whether the residual value is normally distributed or not, the criteria are if the Asymp. Sig  $\geq$  0.05 then the residual value is normally distributed.

##### b. Linearity Test

The linearity test is used to determine whether there is a linear relationship between each independent variable (X) and the dependent variable (Y). The criterion used is if the linearity more than 0.05, then the influence of the independent variable on the dependent variable is linear

##### c. Multicollinieraity Test

Multicollinearity test is used to determine whether or not multicollinearity occurs between one independent variable and another independent variable. If the

tolerance value  $> 0.10$  and the VIF value  $< 10$ , it can be concluded that there is no multicollinearity between the independent variables in the regression equation. If the tolerance value  $< 10\%$  and the VIF value  $> 10$ , it can be concluded that there is multicollinearity between the independent variables in the regression equation.

d. Heteroscedasticity Test

According to Ghozali (2018: 137) the heteroscedasticity test aims to test whether in the regression model there is an inequality of residual variances from one observation to another. If the Sig value.  $< 0.05$ , it indicates heteroscedasticity, and vice versa if the Sig value.  $> 0.05$  then heteroscedasticity does not occur.

2. Hypothesis Test

Hypothesis testing in this study used multiple regression analysis. Hypothesis testing in this study used multiple regression analysis. Multiple regression analysis is used to test the relationship between more than one independent variable simultaneously with the dependent variable. This technique was used to test the hypothesis, namely to test the relationship between Students' Perceptions on Teacher Teaching

Methods, Use of Learning Media, and Student's Learning Motivation on the Introduction to Accounting Learning Achievements.

## FINDINGS AND DISCUSSION

### Findings

1. Analysis of Prerequisite Test

a. Normality Test

Based on the results of the normality test, the calculated Sig. value is 0.200 for all variables. This value is greater than the predetermined 0.05 significance level, so it can be interpreted that variables in this research data are normally distributed.

b. Linearity Test

The results of the linearity test in the table above can be seen that sig. Deviation for each variable is greater than 0.05. These results indicate that the relationship between each independent variables namely Students' Perceptions on Teacher Teaching Methods, Use of Learning Media, and Student's Learning Motivation on the Introduction to Accounting Learning Achievements is linear.

c. Multicollinearity Test

Based on the results of the multicollierity test, it can be concluded that all variables have a tolerance value above 0.1 and a



VIF value below 10 so that the regression model in this study does not occur multicollinearity.

d. Heteroscedasticity Test

Based on the results of heteroscedasticity, the Sig. Count for each variable, are greater than 0.05 so it can be concluded in the

regression model in this study that there is no variance from the residuals in one observation to another or there are no symptoms of heteroscedasticity

2. Hypothesis Test

The following are the results of Multiple Linear Regression

Table 2. Summary of the Result of Multiple Regression Analysis

Variable	Constant	Regression Coefficient	Value $r^2_{y(1,2,3)}$	Value F		Sig
				F count	F table	
Student's Perceptions of Teacher's Teaching Methods		0.783				0.001
Student's Perceptions about The Use of Learning Media	16.389	0.589	0.577	30.045	2.740	0.018
Student's Learning Motivation		-0.237				0.019

Source: Primary data, 2022

The regression equation can be obtained as follows:

$$Y = 16.389 + 0.783X_1 + 0.589X_2 - 0.237X_3$$

From the results of hypothesis testing in the table above, it can be seen:

1) First Hypothesis Testing

The coefficient is positive so it can be concluded that Student's Perceptions of Teacher's Teaching Method on Introduction to Accounting Learning Achievement has a positive relationship. The Sig. Test value of 0.002 which is smaller than the Level of Significant

(0.05), this shows that Student's Perceptions of Teacher's Teaching Method has a significant effect on Introduction to Accounting Learning Achievement.

2) Second Hypothesis Testing

The coefficient is positive so it can be concluded that Student's Perceptions about The Use of Learning Media on Introduction to Accounting Learning Achievement has a positive relationship. the Sig. Test value of 0.018 which is smaller than the Level of Significant (0.05), this shows that Student's Perceptions about The Use of Learning Media has a significant effect on Introduction to Accounting Learning Achievement.

3) Third Hypothesis Testing

The coefficient is negative so it can be concluded that Learning Motivation on Introduction to Accounting Learning Achievement has a nrgative relationship. The Sig. Test value of 0.019 which is smaller than the Level of Significant (0.05), this shows that Learning Motivation has a significant effect on Introduction to Accounting Learning Achievement.

The R square value of 0.577 means that Student's Perceptions of Teacher's Teaching Methods, The Use of Learning Media, and Student's Learning Motivation variable simultaneously provide an effective contribution of 57.7%. Based on

the results of multiple regression analysis that the amount of Relative Contribution (SR) and Effective Contribution (SE) of each independent variable to the dependent variable are as follows:

Table 3. Effective Contribution and Relative Contribution

No	Variable	Effective Contribu tion	Relative Contribu tion
1	Student's Perception of Teacher's Teaching Method	60.4%	34.9%
2	Students' Perceptions about the Use of Learning Media	42.4%	24.5%
3	Student's Learning Motivation	-2.8%	-1.7%
	<b>Total</b>	<b>100%</b>	<b>57,7%</b>

Source: Primary data, 2022

The relative contribution value for the variable Student Perceptions about Teacher Teaching Methods is 34.9%, Student Perceptions about the Use of Learning Media is 24.5% , the variable of Student's Learning Motivation is -1.7%. While the value of the effective contribution of the variable Student Perceptions about Teacher Teaching Methods is 60.4%, Student Perceptions about the Use of Learning Media 42.4%, Student's Learning Motivation -2.8% to the coefficient of

determination obtained from the multiple regression test results, while collectively giving an effective contribution of 57,7% of the achievement of Introduction to Accounting Learning Achievement.

## **Discussion**

### **1. The influence of Students' Perceptions of Teachers' Teaching Methods on Introduction to Accounting Learning Achievements**

The results of this study indicate that there is a positive and significant influence of Students' Perceptions of Teachers' Teaching Methods on Introduction to Accounting Learning Achievements of Class X AKKL at SMK Negeri 1 Yogyakarta Academic Year 2021/ 2022. The results of multiple regression analysis with one predictor showed a regression coefficient ( $r_{x1y}$ ) of 0.783. The significance value is 0.001 at the 5% level, this indicates that the  $p < 0.05$ . Based on these results, it can be concluded that there is a positive and significant effect on Student Perceptions of Teacher Teaching Methods on Learning Achievement in Introduction to Accounting for Class X AKKL at SMK Negeri 1 Yogyakarta, Academic Year 2021/2022.

The results of this study are reinforced by the theory put forward by Wina Sanjaya (2011: 147) which states that the teaching method is the method used to implement

the plans that have been prepared so that the goals can be achieved optimally. The teaching method used by the teacher can lead to different perceptions among students. According to Jalaluddin Rakhmat (2011: 50), perception is information obtained from experience about objects, events, or relationships after translating or interpreting messages. Students' perceptions of the teacher's teaching methods will affect student behavior during the learning process. If students have a good perception, students will pay attention to the teacher's explanation and play an active role during the learning process so that the learning material will be delivered properly. This will have an impact on increasing Introduction to Accounting Learning Achievement. Meanwhile, students who have a bad perception of the teacher's teaching method do not pay attention to the teacher's explanation and are passive during the learning process, so the material will not be conveyed properly. This can cause a decrease in Introduction to Accounting Learning Achievement. Students' Perceptions about Teacher Teaching Methods must be changed in a positive direction to be able to improve Introduction to Accounting Learning Achievement. This can be done by making variations and selecting teacher teaching methods that are following student

characteristics, teacher abilities, materials and learning objectives.

The results of this study are reinforced by research conducted by Melly Yovitasari with the title "The Influence of Student Perceptions About Teacher Teaching Methods, Student's Learning Motivation, and Peer Environment on Financial Accounting Learning Achievements of Class XI Accounting Students at SMK Negeri 7 Yogyakarta in the 2017/2018 Academic Year". The results of this study indicate that there is a positive influence on Student Perceptions about Teacher Teaching Methods on Financial Accounting Learning Achievement of Class XI Accounting Students at Smk Negeri 7 Yogyakarta in the 2017/2018 Academic Year as indicated by the regression equation  $Y = 0.882X_1 + 17.777$ ; correlation coefficient  $r_{x_1y} = 0.799$ ; and coefficient of determination  $r^2_{x_1y} = 0.638$ . In addition, it is also supported by research conducted by Putri Rahmawati with the title "The Influence of Student Perceptions About Teacher Teaching Methods, Learning Independence, and Student's Learning Motivation on Financial Accounting Learning Achievements in Class XI Accounting at SMK Negeri 1 Godean in the 2018/2019 Academic Year". The results of this study indicate that there is a positive influence on Student Perceptions about Teacher Teaching

Methods on Financial Accounting Learning Achievement in Class XI Accounting at SMK Negeri 1 Godean for the 2018/2019 Academic Year as indicated by the regression equation  $Y = 1.592X_1 + 7.629$ ; correlation coefficient  $r_{x_1y} = 0.910$ ; and the coefficient of determination  $r^2_{x_1y} = 0.829$

2. The influence of Students' Perceptions of the Use of Learning Media on the Students' Introduction to Accounting learning achievement

The results of this study indicate a positive and significant influence on students' perceptions of the use of learning media on the students' Introduction to Accounting learning achievement in Class X AKKL at SMK Negeri 1 Yogyakarta Academic Year 2021/ 2022. The results of Multiple regression analysis with one predictor showed a regression coefficient ( $r_{x_2y}$ ) of 0.589. Significance value of 0.018 at the 5% level indicates that the significance value of  $p < 0.05$ . Based on these results, it can be concluded that there is a positive and significant effect on Student Perceptions about the Use of Learning Media on Introduction to Accounting Learning Achievements of Class X AKKL at SMK Negeri 1 Yogyakarta in the 2021/2022 Academic Year

The results of this study are reinforced by the theory put forward by Djamarah and

Zain (2013: 124) which states that the use of learning media is the teacher's way of using learning tools as intermediaries to deliver instructional materials in the teaching and learning process so as to make it easier to achieve learning objectives. The use of learning media raises different perceptions among students. Sugihartono et al (2012: 9) state that positive actions will usually appear if we perceive something positively and vice versa negative actions will usually appear if we perceive something negatively. Positive perceptions about the use of learning media can lead to positive actions during the teaching and learning process. Students are more interested and enthusiastic to participate in learning activities to improve Introduction to Accounting Learning Achievement. On the other hand, if students have a negative perception about the use of learning media, they will feel bored and tend to pay less attention to the teacher's explanation. Students are less interested in participating in teaching and learning activities so they prefer to do other activities outside of learning such as chatting with friends and playing cellphones, which can negatively impact Introduction to Accounting Learning Achievement. Students' Perceptions about the Use of Learning Media must be changed in a positive direction in order to be able to improve

Introduction to Accounting Learning Achievement. This can be done by maximizing the use of learning media and making variations in the use of learning media.

The results of this study are reinforced by research conducted by Fajriati Fatimah Az-Zahra (2019) with the title "The Influence of Students' Perceptions of Teacher Teaching Methods and the Use of Learning Media on Student Achievement in the Subjects of Management of Facilities and Infrastructure for Class XI Department of Office Administration at SMK Negeri 1 Sukoharjo Academic Year 2018/2019". The results of this study indicate that Student Perceptions about the Use of Learning Media have a significant effect on Learning Achievement in Class XI Management of Facilities and Infrastructure, Department of Office Administration, SMK Negeri 1 Sukoharjo, 2018/2019 Academic Year. The value of  $t_{count}$  evidences this  $(3.898) > t_{table}(1.989)$  which states  $H_0$  is rejected and  $H_a$  accepted at a significance level of 5%.

In addition, it is also supported by research conducted by Laras Ayu Shima (2020) with the title "The Influence of Perceptions on Utilization of Learning Media and Student's Learning Motivation on Learning Achievement of Muhammadiyah High School Students in Banjarsar Surakarta". The results of this

study indicate that there is a positive influence on the perception of the use of learning media on student achievement at SMA Muhammadiyah Se-Banjarsari Surakarta as indicated by the regression equation  $Y = 0.434X_1 + 4.496$ ; correlation coefficient  $r_{x_1y} = 0.875$ ; and the coefficient of determination  $r^2_{x_1y} = 0.720$ . The results showed that Learning Facilities had a positive and significant effect on the Learning Achievement of Spreadsheet class X Accounting and Finance Institutions of SMK Negeri 7 Yogyakarta Academic Year 2021/2022, which was indicated by a regression coefficient value of 0.932. This shows that the direction of change that occurs in Spreadsheet Learning Achievement has changed. If the Learning Facility increases by one unit, the Spreadsheet Learning Achievement value will increase by 0.932 units. In addition, the value of 0.932 shows a positive value, so it can be interpreted that the better the Learning Facilities, the better the Spreadsheet Learning Achievement will be. Learning Facilities has a t-count of 3.027 where this figure is greater than the t table of 1.667 and the t-count probability value ( $0.004 < \text{Level of Significant } (0.05)$ ).

### 3. The influence of Student's Learning Motivation on Learning Achievement in Introduction to Accounting

The results of this study indicate that there is a positive and significant influence

on Student's Learning Motivation on Learning Achievement in Introduction to Accounting for Class X AKKL at SMK Negeri 1 Yogyakarta in the 2021/2022 Academic Year. The results of multiple regression analysis with one predictor showed a regression coefficient ( $r_{x_3y}$ ) of -0.237. The significance value is 0.019 at the 5% level, this indicates that the  $p < 0.05$ . Based on these results, it can be concluded that there is a negative and significant influence on Student's Learning Motivation on Introduction to Accounting Learning Achievement for Class X AKKL at SMK Negeri 1 Yogyakarta in the 2021/2022 Academic Year.

The results of this study are strengthened by the theory put forward by Slameto (2013: 54), which states that learning achievement can be influenced by internal factors and external factors, one internal factor that can affect learning achievement is Student's Learning Motivation. According to Khodijah (2014: 150-151) student's learning motivation is a driving force that changes the energy within a person into the form of real activities. Encouragement from within students creates passion, enthusiasm and concentration in learning activities so that teaching and learning activities are more focused and have the opportunity to obtain high Introduction to Accounting Learning Achievements.

The results of this study are strengthened by research conducted by Melly Yovitasari with the title "The Influence of Students' Perceptions About Teacher Teaching Methods, Student's learning motivation, and Peer Environment on Financial Accounting Learning Achievements of Class XI Accounting Students at SMK Negeri 7 Yogyakarta in the 2017/2018 Academic Year". The results of this study indicate that there is a positive influence of Student's Learning Motivation on learning achievement in financial accounting for students of class XI Accounting at SMK Negeri 7 Yogyakarta in the 2017/2018 academic year as indicated by the regression equation  $Y = 1.056X_2 + 11,371$ ; correlation coefficient  $r_{x_2y} = 0.730$ ; and coefficient of determination  $r^2_{x_2y} = 0.533$ . In addition, it is also supported by research conducted by Putri Rahmawati with the title "The Influence of Student Perceptions About Teacher Teaching Methods, Learning Independence, and Student's Learning Motivation on Financial Accounting Learning Achievements in Class XI Accounting at SMK Negeri 1 Godean in the 2018/2019 Academic Year". The results of this study indicate that there is a positive influence of Student's Learning Motivation on Financial Accounting Learning Achievement in Class XI Accounting at SMK Negeri 1

Godean for the 2018/2019 Academic Year which is indicated by the regression equation  $Y = 0.931X_3 + 29.390$ ; correlation coefficient  $r_{x_3y} = 0,532$ ; and coefficient of determination  $r^2_{x_3y} = 0.283$ .

## CONCLUSION

Based on the results of the analysis and discussion regarding the analysis of factors that affect Introduction to Accounting Learning Achievement which includes Students' Perceptions on Teacher Teaching Methods, Use of Learning Media, and Student's Learning Motivation. The following conclusions can be drawn.

1. There is a positive and significant influence of Students' Perceptions of Teachers' Teaching Methods on Introduction to Accounting Learning Achievements of Class X AKKL at SMK Negeri 1 Yogyakarta Academic Year 2021/ 2022. The results of multiple regression analysis with one predictor showed a regression coefficient ( $r_{x_1y}$ ) of 0.783. The significance value is 0.001 at the 5% level, this indicates that the  $p < 0.05$ .
2. The results of this study indicate a positive and significant influence on students' perceptions of the use of learning media on the students' Introduction to Accounting learning achievement in Class X AKKL at SMK Negeri 1 Yogyakarta Academic Year 2021/ 2022. The results of Multiple regression analysis with one predictor

showed a regression coefficient ( $r_{x_2y}$ ) of 0.589. Significance value of 0.018 at the 5% level indicates that the significance value of  $p < 0.05$ .

3. The results of this study indicate that there is a negative and significant influence on Student's Learning Motivation on Learning Achievement in Introduction to Accounting for Class X AKKL at SMK Negeri 1 Yogyakarta in the 2021/2022 Academic Year. The results of multiple regression analysis with one predictor showed a regression coefficient ( $r_{x_3y}$ ) of -0.237. The significance value is 0.019 at the 5% level, this indicates that the  $p < 0.05$ .

From the discussion and conclusions that have been described, the following suggestions are given.

1. For teachers

Based on the data obtained from filling out the questionnaire, to improve students' Accounting Learning Achievement can be achieved optimally, teachers should apply various teaching methods such as group discussions, presentations, group work, and others. Thus, students have a positive perception of the teacher's methods and do not feel bored and saturated during learning. Teachers are expected to master teaching methods well according to the criteria of students, learning materials, situations and the ability of the teacher himself to create a pleasant atmosphere.

In addition, teachers can make creative learning innovations by utilizing learning media such as power points, mindmaps, videos, and others so that students are more interested in participating in learning activities

2. For student

Based on the data obtained from filling out the questionnaire, to improve Financial Accounting Learning Achievement, students should take advantage of free time to study financial accounting and look for information on the latest financial accounting material even though the teacher has not delivered the material. During the learning process, students should pay attention to the teacher, actively ask questions, exchange information with friends, and dare to express opinions.

3. For further researchers

The results of this study indicate that Student Perceptions of Teacher Teaching Methods, Use of Learning Media and Student's Learning Motivation simultaneously affect Introduction to Accounting Learning Achievement by 73.90%, which means that there is still a 26.10% influence of other factors not examined in this study. Therefore, further research is expected to examine other factors that affect Introduction to Accounting Learning Achievement.



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