

**PENGARUH EFIKASI DIRI, MOTIVASI BELAJAR, DAN
PARTISIPASI SISWA TERHADAP PRESTASI BELAJAR AKUNTANSI
DASAR SISWA KELAS X SMKN 1 PURBALINGGA**

**THE EFFECT OF SELF-EFFICACY, LEARNING MOTIVATION,
AND STUDENT PARTICIPATION ON ESSENTIAL ACCOUNTING
LEARNING ACHIEVEMENT STUDENTS CLASS X IN SMKN 1
PURBALINGGA**

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Abstrak: Pengaruh Efikasi Diri, Motivasi Belajar, dan Partisipasi Siswa terhadap Prestasi Belajar Akuntansi Dasar. Tujuan penelitian ini adalah untuk mengetahui pengaruh: (1) efikasi diri terhadap prestasi belajar akuntansi dasar; (2) motivasi belajar terhadap prestasi belajar akuntansi dasar; dan (3) partisipasi siswa terhadap prestasi belajar akuntansi dasar. Penelitian ini merupakan penelitian korelasional dengan metode ex-post facto. Populasi penelitian adalah siswa kelas X Kompetensi Keahlian Akuntansi dan Keuangan Lembaga. Teknik pengambilan sampel menggunakan rumus slovin dan teknik proportional random sampling. Data dikumpulkan melalui kuesioner dan dokumentasi. Metode analisis yang digunakan adalah analisis regresi ganda. Hasil penelitian menunjukkan bahwa: (1) efikasi diri tidak memiliki pengaruh yang signifikan terhadap prestasi belajar akuntansi dasar dengan t-statistik $< t\text{-tabel}$ ($1,124 < 1,983$) dan nilai signifikansi sebesar $0,264 > 0,05$; (2) motivasi belajar memiliki pengaruh yang signifikan terhadap prestasi belajar akuntansi dasar dengan nilai t-statistik $> t\text{-tabel}$ ($3,053 > 1,983$) dan nilai signifikansi sebesar $0,003 < 0,05$; (3) partisipasi siswa tidak memiliki pengaruh yang signifikan terhadap prestasi belajar akuntansi dasar dengan nilai t-statistik $< t\text{-tabel}$ ($1,413 < 1,983$) dan nilai signifikansi sebesar $0,161 > 0,05$.

Kata kunci: prestasi belajar, efikasi diri, motivasi belajar, partisipasi siswa

Abstract: The Effect of Self-Efficacy, Learning Motivation, and Student Participation on Essential Accounting Learning Achievement. This study aims to determine the effect of: (1) self-efficacy on essential accounting learning achievement; (2) learning motivation on essential accounting learning achievement; (3) student participation on essential accounting learning achievement. This study is correlational research with the Ex-Post Facto method. The research object was class X of Accounting and Finance Department at SMK Negeri 1 Purbalingga. The sampling technique used proportional random sampling. Data were collected using questionnaires and documentation. To analyze the research data used multiple regression analysis. The results showed that: (1) self-efficacy had no significant effect on learning achievement with the value of t-statistic $< t\text{-table}$ ($1,124 < 1,983$) and the P-value is $0,264 > 0,05$; (2) learning motivation had a significant effect on learning achievement with the value of t-statistic $> t\text{-table}$ ($3,053 > 1,983$) and the P-value is $0,003 > 0,05$; (3) student participation had no significant effect on learning achievement with the value of t-statistic $< t\text{-table}$ ($1,413 < 1,983$) and the P-value is $0,161 > 0,05$.

Keywords: learning achievement, self-efficacy, learning motivation, student participation

INTRODUCTION

Education as a way to improve the quality of human resources has various levels ranging from basic education, secondary education, and higher education. According to article 18 paragraph (1) of Law No. 20 of 2003 concerning the national education system, it is stated that secondary education is a continuation of basic education. Vocational High School (SMK) is one form of secondary education that prepare students to work in certain fields, one of which is Accounting and Finance fields.

Accounting is part of economics that deals with the intricacies of bookkeeping that occur in an agency or company (Dahlan, 1994:16). Accounting is a related subject from beginning to end, and essential accounting is one of the first subjects that must be understood before moving on to the next accounting level. Students in the Accounting and Finance Department must have a good thought and reasoning process accompanied by a thorough attitude.

One way to measure the success of the learning process is through learning achievement. After going through a series of learning activities within a certain period, the abilities obtained by students during learning are measured with relevant

instruments. The result of the measurement of the student is called learning achievement. For students, learning achievement is very important because it can be a picture of the level of success they get during the learning process. Learning achievement is also important for teachers as an indicator that measures the success of the learning process.

At the beginning of 2020, the world of education was faced with a serious problem with the Covid-19 pandemic. Covid-19 is an infectious disease caused by viruses such as MERS and SARS that attack the respiratory system. Covid-19 was first discovered in Wuhan, Hubei, China. This pandemic condition affects all aspects of human life starting from the fields of technology, economy, politics, and education is no exception. The impact of the Covid-19 pandemic on the educational aspect is that learning is not done face-to-face but becomes distance learning online from their respective homes.

Based on the Circular of the Ministry of Education and Culture Number 4 of 2020 concerning the Implementation of Education Policies in the Emergency Period for the Spread of Corona Virus Disease (COVID-19), the learning process is carried out online through the implementation of Learning from Home. The application of

online learning, the interaction between teachers and students as well as the principle of complete learning, are less than optimal (Waruwu, 2020), and the quality of online learning has a positive and significant influence on learning outcomes (Santoso, 2009).

One of the factors that influence the potential for student development in achieving learning achievement is self-efficacy (Sihaloho, 2018). Self-efficacy is a form of a person's belief in their ability to succeed in doing something (Bandura, 1997). Bandura also stated that self-efficacy can affect the cognitive aspects of an individual and is related to the individual's achievement. People with high self-efficacy will set high standards of success and have a strong commitment to achieving them. Individuals with high self-efficacy will have higher learning achievements than individuals with low self-efficacy. Individuals with high self-efficacy will assume their best efforts will bring good results as well.

In addition to self-efficacy, in the learning process motivation is also one of the factors needed. Wina Sanjaya (Emda, 2017) says that the motivational learning process is one of the most important dynamic aspects. Motivation has always been an interesting topic in the world of education. Students who have good or high

learning motivation will have good learning achievements.

The next factor that can influence learning achievement is student participation in learning. According to Keith Davis (Sastroputro, 1989) states that participation is the mental and emotional involvement of a person in a group situation that encourages him to contribute to the group to achieve goals and be responsible for the business concerned. According to Mc Keachie (1997), humans are individuals who are always filled with curiosity in their lives. The higher the participation, the higher the curiosity of students in the lesson.

At SMK Negeri 1 Purbalingga, especially in class X, majoring in Accounting, there are indications of problems with learning achievement. From the results of initial observations, it is known that the final score of the Essential Accounting subject for several individuals is still below the Minimum Graduation Criteria (KKM) of 80. A few students also scored only in the range of 80-85. Students are expected to have learning outcomes that exceed the KKM. Low learning outcomes that occur can be caused by internal and external conditions of students during learning.

During observations and interviews with teachers of Essential Accounting

subjects, problems were found in students who were not honest in doing assignments and tests. This is an indication of the low level of students' self-efficacy. In theory, self-efficacy is indicated by the individuals' confidence in his abilities. This cheating habit indicates that students do not believe in their abilities and do not try to challenge themselves to go beyond the limits of difficult words. Especially in conditions of online learning, the implementation of tests and semester exams cannot be fully supervised by the teacher. Teachers often found answers sent by students for assignments or tests are the same as answers belonging to other students.

In addition to the problem of cheating, students are also less enthusiastic about learning. Students seem to have no motivation in learning as seen from the low fighting power of students in working on practice questions. Not a few students complain about difficult questions before trying to work on them. Students also already have the idea that accounting is a difficult subject to understand. During 1 semester, out of 4 existing classes, on average 5 out of 36 students were found late for assignments/tests and did not even submit assignments at all. The teacher must repeatedly remind students regarding the collection of assignments that students should already be aware of their duties in

learning. Students have no enthusiasm to get the best grades or results for themselves. This indicates that students have low motivation for learning.

The next thing that becomes a challenge in the learning process is low student participation. During online learning, it is very difficult to carry out learning with complete students. The average student attendance is only 70% of the entire meeting. Around 2-3 students have even only attended lessons for 4 times outside of daily tests and semester exams. Students are also less responsive during the learning process so it is difficult to assess student participation.

Based on the problem description above, researcher interested to arranged research to determine the effect of self-efficacy, learning motivation, and student participation on students' essential accounting learning achievement.

LITERATURE REVIEW

Learning Achievement

According to Benjamin Bloom learning achievement are behavior change which includes three domains, namely the cognitive, affective, and psychomotor. Learning achievement is a change in attitudes and actions that describe the knowledge and skills obtained by students,

and to be able to obtain scores, tests are used on subjects first (Alfiah, 2013). Learning achievement is one of the goals to be achieved in a learning process. The results of the evaluation assessment are then documented in a grade list book by the subject teacher and homeroom teacher as a school administration file.

Ahmadi (2004) states that learning achievement is influenced by internal and external factor. Internal factor consisting of physical factors and psychological factors. Meanwhile, external factors consisting of social factor, cultural factors, physical environmental factor, and spiritual or security environmental factor.

Self-Efficacy

According to Bandura (1997), self-efficacy is a person's belief in his ability to exercise some form of control over himself and the environment that influences him to achieve a certain goal. Self-efficacy according to Ormrod (2009) is a person's self-confidence that he can complete a certain task or achieve a certain goal.

Self-efficacy consist of 3 aspects as magnitude, strength, and generality (Bandura, 1997). Magnitude relates to the level of task difficulty faced by individual. Strength refers to the level of strength or individual stability in the beliefs they have in completing academic tasks. And

generality relates to the range of mastery of the task faced by the individual.

Learning Motivation

Learning motivation can be interpreted as the entire driving force from within the individual that creates, encourages, and provides direction for learning activities to achieve the learning goals themselves (Sardiman, 2016). Motivation is the driving force in doing a job and comes from within and outside the individual (Dalyono, 2012). The motivation that comes from within the individual is called intrinsic motivation, and motivation that comes from outside the individual is called extrinsic motivation.

Sardiman (2016) also suggests the characteristics of individuals who have high learning motivation, namely: 1) diligent in facing task or work continuously; 2) tenacious in facing difficulties; 3) show great interest in various learning problems; 4) prefers to work alone and independent; 5) get bored quickly with routine task; 6) can defend his opinion; 7) not easy let go their beliefs; 8) enjoy finding and solving problems.

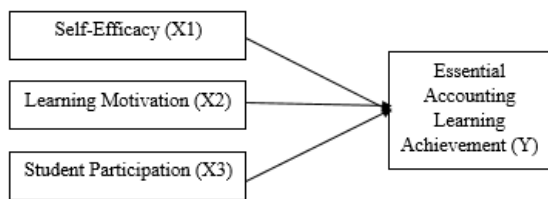
Student Participation

Keith Davis (Sastroputro, 1989) explains that participation is a form of a person's involvement in a group mentally

and emotionally which encourages him to help the group in achieving its goals and is responsible for the business concerned. Student participation in learning often also interpreted as student involvement in planning, implementing, and evaluating learning (Mulyasa, 2009).

Indicators that can be used as a measure of student participation are students actively participate in lessons, students actively ask and answer questions, and students actively doing and collecting assignments given (Febriani, 2013).

Framework



Picture 1: Framework

Self-efficacy is an internal factor of an individual/student to determine learning outcomes. There is a positive influence between self-efficacy and learning achievement (Muklis, Sanhadi, & Chotimah, 2016). With high self-efficacy, students will be encouraged to make maximum efforts in achieving a goal. With maximum effort and confidence, students can go through the learning process and do assignments well to achieve good achievements. On the other hand, students with low self-efficacy tend

not to believe in their abilities so they are not optimal in achieving learning achievement. With high self-efficacy, students will have high self-confidence and are increasingly motivated to get good learning outcomes/achievements. But, according to study by Ryan Hidayat dkk. (2017). there also found that self-efficacy has no significant effect on learning achievement.

Other factor that influence student achievement is learning motivation. There was a significant effect between learning motivation on learning achievement (Laksono, 2009). There are often cases where students have low achievement not because of their low abilities, but because the motivation to learn in these students is low so they do not try their best and exert all their abilities. Motivation comes from within and outside students and affects student achievement. Strong or weak motivation to learn in students will affect learning activities and ultimately have an impact on achievement. Motivation encourages the learning process, so it must be continuously strengthened to achieve optimal results.

Student participation relates to the extent to which students are involved and how much they contribute to a learning process. The thing to note is student participation in the planning,

implementation, and evaluation of learning. Student participation in SMK Negeri 1 Purbalingga is still relatively low and affects learning achievement. Because participation is also a benchmark for the final assessment of students. The level of student participation in learning activities is influenced by external factors as well as themselves and has an impact on their learning achievement. There is a positive influence between student participation on learning achievement (Sakdiyah, 2006). Students with low levels of participation will get less than optimal learning achievement compared to students who have high participation in learning.

METHODS

This study uses a causal research design with a quantitative approach to explain the effect of self-efficacy, learning motivation, and student participation on essential accounting learning achievement. The population in this study was 142 students of class X of the Accounting and Finance Department at SMK Negeri 1 Purbalingga for the year 2021-2022. The sample calculation in this study uses the Slovin formula and the number of samples used in this study are 106 students.

Data collection technique used in this study are questionnaires and documentation. The questionnaire used in

this study was closed questionnaires using Likert scale with four answer options given to students. Meanwhile the documentation method was used to obtain data on the names and grades of class X of the Accounting and Finance Department. Essential accounting learning achievement measured using the average value of the odd semester final report.

The self-efficacy variable measured using the aspect developed by Bandura (1989) as magnitude, strength, and generality. The learning motivation variable measured using the indicators developed by Sardiman (2016) as diligent in facing task, tenacious in facing difficulties, prefers to work alone, get bored quickly with routine task, can defend their opinion, uneasy to let go what they believe, and pleased to find and solved questions. And the student participation variable measured using indicators developed by Elly Febriyani as attendance, attention to learning, actively asking and answer questions, also doing and collecting assignments given.

Instrument trial test done by separate trial test on 33 students in class X Accounting Department of SMK Negeri 2 Magelang. The instrument were tested using validity test and reliability test. Validity test shows the degree of accuracy between the data that occurs on the object and the data collected by correlate the item scores with

the totals of the item (Sugiyono, 2016). Reliability test is an extent to which measurement results using the same object will produce the same data (Sugiyono, 2016).

The validity test uses Pearson's Product Moment correlation formula with 33 respondent and the significance level of 5%. From those numbers, it is known that the r table value was 0,344. The r_{xy} value of each items consulted with the r table value. Based on the validity test, it is known that 10 statements are invalid. 5 invalid statements invalid are statement number 18, 24, 40, 49, and 50 from self-efficacy variable. Statements 13, 19, and 20 from learning motivation variable are invalid. Meanwhile statement number 15 and 28 from student participation variable are invalid.

The results from the instrument trial are then tested for reliability test. The reliability test of the questionnaire in this study used the Cronbach's Alpha formula with the significance level of 5%. The results of the calculation of the Cronbach's Alpha correlation coefficient are then interpreted with the following guidelines for interpreting the correlation coefficient:

Table 1: Reliability Test Guidelines

Interval	Relation Strength
0,00 – 0,199	Very low or very weak

Interval	Relation Strength
0,200 – 0,399	Low or weak
0,400 – 0,599	Moderate or sufficient
0,600 – 0,799	High or strong

The reliability test result showed that the three instruments were quite reliable. The results can be seen in the table below:

Table 2: Reliability Test Results

Variables	Cronbach's Alpha Value	Relation Strength
Self-Efficacy	0,953	Very Strong
Learning Motivation	0,911	Very Strong
Student Participation	0,936	Very Strong

Before analyzing data using multiple regression analysis, researcher conducted the classic assumption test such as normality tes, linearity test, multicollinearity test, and heteroscedasticity test on data collected. The data from each variable analyzed must be distributed normally (Sugiyono, 2016). The normality test will be carried out using the Kolmogorov-Smirnoff with the value of Sig. (2-tailed) must be more than 0.05 for the data declared as normally distributed data. The linearity test used the Test For Linearity with the significance level of 5%. If the results of the Deviation From Linearity value > 0.05 , it can be concluded that the relationship between variables is linear. The linearity test is used to see whether the significance of the model is correct or not (Ghozali, 2011). With the provision that if

the VIF value of each independent variable is less than 10, then the independent variables are free from the problem of multicollinearity. Heteroscedasticity test is carried out using the Glesjer Test, if the correlation coefficient is more than 0,05 there is no symptomp of heteroscedasticity. The regression equations are as follows:

$$Y = a + b_1X_1 + b_2X_2 + b_3X_3$$

Information:

- Y = Coefficient of Learning Achievement
- a = Constant
- b₁, b₂, b₃ = Coefficient Regression
- X₁ = Self-Efficacy Variable
- X₂ = Learning Motivation Variable
- X₃ = Student Participation Variable

The t-test is used to test one of the hypotheses in the study using multiple linear regression analysis. The t-test was used to partially test each variable. The significance level used are 5%. If the t statistic < t table it can be said there is no influence of independent variable on dependent variable. But,if the t statistic > t table it can be said there is an influence of independent variable on dependent variable.

FINDINGS AND DISCUSSION

Findings

1) Data Research Description

The population in this study is class X students of the Accounting and Finance Department Department of SMK Negeri 1 Purbalingga in the 2021/2022 academic year who are studying Essential accounting. Based on the existing criteria, 144 students fit the research criteria by taking a sample of 106 students. From 106 students, only 10 students were male respondent. The data can be seen below:

Table 3: Respondents Description by Gender

Gender	Frequency	Percentage
Male	10	9,4%
Female	96	90,6%
Total	106	100%

Based on the table above, it is known that there are fewer male respondents than female respondents. Male respondents were only 10 students with a percentage of 9.4%, while female respondents were 96 students with a percentage of 90.6%.

Based on class categories, respondent divided into 4 class, X AKL 1, X AKL 2, X AKL 3, and X AKL 4. Respondent characteristic of each class can be seen on the table below:

Table 4: Respondent Description by Class

Class	Frequency	Percentage
X AKL 1	25	23,6%
X AKL 2	26	24,5%
X AKL 3	30	28,3%
X AKL 4	25	23,6%
Total	106	100%

Based on the table above, it is known that the respondents were spread fairly evenly in the four study groups. In class X AKL 1 there are 25 students with a percentage of 23.6%, class AKL 2 as many as 26 students with a percentage of 24.5%, AKL 3 with 30 students have the largest percentage of 28.3%, and class AKL 4 has many as 25 students with a percentage of 23.6%.

2) Variable Research Description

Variable data on essential accounting learning achievement was obtained from the list of students' essential accounting scores in the last odd semester. From the results of the analysis with the help of SPSS 25.0, the lowest score is 76, the highest score is 93, the mean = 83,87. The results' summary of essential accounting learning achievement analysis can be seen on the table below:

Table 5: Learning Achievement Tendencies

Category	Frequency	Percentage	Results
>80	94	89%	Optimal
<80	12	11%	Not Optimal
Total	106	100%	

Based on the table above, the variable tendencies of the essential accounting learning achievement can be seen that as many as 94 (89%) students' scores are optimal, but as many as 12 (11%) students' scores are still not optimal.

Data on self-efficacy variables were obtained from questionnaires that had been distributed to the respondents with as many as 45 statements. The questionnaire was prepared using a Likert scale with 4 alternative scores of answers with the lowest score was 90, the highest score was 166, the mean was 132,30. The results' summary of self-efficacy variable analysis as follows:

Table 6: Self-Efficacy Tendencies

Range	Frequency	Percentage	Category
$X \geq 136$	41	38,7%	Very High
$113 \leq X < 136$	57	43,8%	High
$90 \leq X < 113$	8	7,5%	Low
$X < 90$	0	0	Very Low
Total	106	100%	

The table above shows that in the very high category was 38,7%, in the high category was 43,8%, and in the low category was 7,5%, and no respondents at very low category. Thus, it can be concluded that the respondent's

perception of the self-efficacy variable is quite good because the majority of respondents scored in the high category.

Learning motivation variable data was obtained from questionnaires that have been distributed to respondents with as many as 22 statements. The questionnaire was prepared using a Likert scale with 4 alternative scores of answers with the lowest score was 41, the highest score was 83, the mean was 62,89. The results' summary of learning motivation variable analysis as follows:

Table 7: Learning Motivation Tendencies

Range	Frequency	Percentage	Category
$X \geq 66$	37	35%	Very High
$55 \leq X < 66$	53	50%	High
$44 \leq X < 55$	15	14,1%	Low
$X < 44$	1	0,9%	Very Low
Total	106	100%	

The table above shows that in the very high category was 35%, the high category was 50%, in the low category was 14,1%, and the very low category was 0,9%. Thus, it can be concluded that the respondent's perception of the learning motivation variable is quite good because the majority of respondents scored in the high category.

Student participation variable data obtained from questionnaires that have been distributed to respondents as many as 26 statements. The questionnaire was prepared using a Likert scale with 4 alternative scores of answers with the lowest score was 41, the highest score was 96, the mean was 79,01. The results' summary of learning motivation variable analysis as follows:

Table 8: Student Participation Tendencies

Range	Frequency	Percentage	Category
$X \geq 78$	61	57,6%	Very High
$65 \leq X < 78$	37	34,9%	High
$52 \leq X < 65$	7	6,6%	Low
$X < 52$	1	0,9%	Very Low
Total	106	100%	

The table above shows that in the very high was 57,6%, the high category was 34,9%, in the low category was 6,6%, and the very low category was 0,9%. Thus, it can be concluded that the respondent's perception of the student participation variable is quite good because the majority of respondents scored in the high category.

3) Classic Assumption Test Results

Normality Test

Based on the normality test, the result of the Kolmogorov-Smirnoff Z score was 0,056 and the significance

value (Asymp. Sig. 2-tailed) was 0,200 > 0,05. Based on the basis of decision making, the value shows the data of the research variables normally distributed.

Linearity Test

Based on the results of the linearity test, each research variable has a Sig Deviation from Linearity more than 0,05. Thus, it can be concluded that all the variables in this study meet the linearity requirement.

Multicollinearity Test

Based on the multicollinearity test, it known that each variable has VIF value less than 10 and the Tolerance value more than 0,1. This shows that there is no multicollinearity between each research independent variable.

Heteroscedasticity Test

Based on the heteroscedaticity test, each independent variable has significance value greater than 0,05. From this result, it can be concluded that there are no heteroscedasticity symptoms in research data.

4) Hypotesis Test Results

The multiple regression analysis results can be seen on the table below:

Table 9: Multiple Regression Analysis Results

Variable	Coefficients	t-statistic	Sig.
Self-Efficacy (X1)	0,039	1,124	0,264
Learning Motivation (X2)	0,162	3,053	0,003
Student Participation (X3)	0,069	1,413	0,161
Constant	63,123		
R ²	0,356		
F _{statistic}	18,820		
Sig	0,000		

From the results of the regression analysis, multiple regression equation are as follows:

$$Y = 18,820 + 0,039X_1 + 0,162X_2 + 0,069X_3$$

From the equation above, Y was Essential Accounting Learning Achievement variable. The constant value has a positive value of 18,820. A positive value means that there is a directional influence between the independent variables and the dependent variable. Number 18,820 shows that if all the independent variables has a constant value or in this study a value of 1%, then the learning achievement value is 18,820. The coefficient regression of self-efficacy value is 0,039 shows a positive influence between self-efficacy and learning achievement. It means that if the self-efficacy variable increases 1% then learning achievement will also

increases 0,039 unit with assumption that the rest of the variables are constant. The coefficient regression of learning motivation value is 0,162 shows a positive influence between learning motivation and learning achievement. It means that if the learning motivation variable increases 1% then learning achievement will also increase 0,162 unit with assumption that the rest of the variables are constant. The coefficient regression of student participation value is 0,069 shows a positive influence between student participation and learning achievement. It means that if the student participation variable increases 1% then learning achievement will also increase 0,069 unit with assumption that the rest of the variables are constant.

The analysis results above shows that: 1) there is no effect of self-efficacy on essential accounting learning achievement with t-statistic $1,124 < 1,983$ and the significance value $0,264 > 0,05$. 2) there is an effect of learning motivation on essential accounting learning achievement with t-statistic of $2,053 > 1,983$ and the significance value of $0,003 < 0,05$. 3) there is no effect of student participation on essential accounting

learning achievement with t-statistic of $1,143 < 1,983$ and the significance value of $0,161 > 0,05$.

Based on the table, it also can be seen that the coefficient of determination (R^2) is 0,356, then in this regression model the self -efficacy variable, learning motivation, and student participation explains the learning achievement of essential accounting at 35,6%. While the remaining 64,4% is influenced by other factors that are not present in this study.

Discussion

The Effect of Self-Efficacy on Essential Accounting Learning Achievement

From the results of the regression analysis conducted, the regression coefficient value was positive 0,039 which indicated a positive influence of self -efficacy on learning achievement. If self-efficacy increase, students learning achievement will also increase. However, from a significance value of 0,264 which is more than 0,05 which means that the self-efficacy variable has no significant effect on essential accounting learning achievement. Then the hypothesis which states the influence of self-efficacy on the learning achievement of essential accounting students in class X of Accounting and Financial Department at SMK Negeri 1

Purbalingga is not acceptable. The self-efficacy variable has an insignificant positive influence on essential accounting learning achievement of students in class X of Accounting and Financial Department at SMK Negeri 1 Purbalingga.

These results are in line with research conducted by Ryan Hidayat et al (2020) which states that self -efficacy does not significantly affect the learning achievement of essential accounting. In learning, self-efficacy or students' beliefs in themselves in dealing with the situations or tasks given are important. According to Kreitner and Kinachi (2003), high self-efficacy also needs to be accompanied by a high level of cognition to be able to achieve maximum results. From the research shows the average student has a quite good level of perception in self-efficacy. However, the level of perception on self-efficacy has not been proven significantly affects the learning achievement of essential accounting students in class X Accounting and Finance Department at SMK Negeri 1 Purbalingga.

The Effect of Learning Motivation on Essential Accounting Learning Achievement

From the results of the regression analysis conducted, the regression coefficient value was positive 0,162 which

indicated the positive influence of learning motivation on learning achievement. Then the significance value of 0,003 which is smaller than 0,05 means that the learning motivation variable has a significant influence on essential accounting learning achievement. Then it can be concluded, the hypothesis that states the influence of learning motivation on the learning achievement of essential accounting students in class X of Accounting and Finance Department at SMK Negeri 1 Purbalingga is accepted and learning motivation significantly influences the learning achievement of essential accounting.

These results are in line with research conducted by Indrati Endang Mulyaningsih (2014) which states that learning motivation has a significant effect on essential accounting learning achievement. Learning motivation is the driving force of the individual to provide the direction of learning activities to achieve the learning goals themselves. High learning motivation will affect student learning outcomes or achievement. In line with the past studies that strengthen the results of this study, learning motivation affects the high and low learning achievement of student. If the motivation to learn essential accounting students is high, it will get students a high learning achievement. Therefore, students

who want to have high learning achievement need to have high learning motivation as well.

The Effect of Student Participation on Essential Accounting Learning Achievement

From the results of the regression analysis conducted, the regression coefficient value was 0,069 which indicated the positive influence of student participation on learning achievement. If participation increases by 1 unit, then learning achievement will increase by 0,069 units. However, the significance value of 0,161 which is more than 0,05 means that the student participation variable has no significant effect on essential accounting learning achievement. Then the hypothesis which states the influence of student participation on the learning achievement of essential accounting students in class X of Accounting and Finance Department at SMK Negeri 1 Purbalingga is not acceptable. The student participation variable has an insignificant positive influence on the essential accounting learning achievement of students in class X of Accounting and Financial Department at SMK Negeri 1 Purbalingga.

These results are not in line with research conducted by Efa M. Sakdiyah (2006) which states that student

participation has a significant effect on learning achievement in essential accounting. Student participation is a form of student involvement in the learning process. The form of student involvement can be seen from the attention of students giving to learning, activeness in the discussion process in the classroom, also through student involvement in carrying out the assignments given. Student participation needs to be always reviewed from the process of planning, implementing, and evaluating learning. In online learning conditions, student participation cannot be fully seen from the presence only, but also students' attention to learning when delivering material by the teacher. In addition, there needs to be a strong encouragement from various sources to realize the maximum results of the student participation, including the results of learning achievement. In this study, student participation has not been proven to significantly affect student achievement. Students need to increase their participation, especially paying attention to essential accounting learning to improve their learning achievement.

CONCLUSION AND SUGGESTION

Conclusion

The conclusion that can be drawn from the research are: 1) There is no significant

effect of self-efficacy on essential accounting learning achievement students in class X of Accounting and Finance Department at SMK Negeri 1 Purbalingga for year 2021/2022 with a significance value $0,264 > 0,05$. 2) There is a significant positive influence of learning motivation on essential accounting learning achievement students in class X of Accounting and Finance Department at SMK Negeri 1 Purbalingga for year 2021/2022 with a significance value of $0,003 < 0,05$. 3) There is no significant influence on student participation on essential accounting learning achievement students in class X of Accounting and Finance Department at SMK Negeri 1 Purbalingga for year 2021/2022 with a significance value $0,161 > 0,05$.

This research has been conducted and carried out according to scientific procedures, however, it still has limitations, among others: 1) Data collection techniques using a closed questionnaire so respondents can not provide answers according to the actual situation. This also allows different perception between researchers and respondents on the statements submitted. 2) There are many factors that affect the essential accounting learning achievement students in class X of Accounting and Finance Department at SMK Negeri 1 Purbalingga, whereas in this study only

raised three variables, self-efficacy, learning motivation, and student participation. This study only shows the influence of these three variables on learning achievement without knowing the effect of other factors that could affect.

The suggestions that proposed are as follows: 1) Students should increase knowledge and understanding of essential accounting subjects independently given the majority of learning conditions online. 2) Students should repeat the material that has been taught by the teacher by reading or working on practice questions. 3) Students should maintain a conducive learning environment and pay attention to the material from the teacher. 4) The teacher should make the results of this study to be taken into consideration related to the problem of learning achievement, so that student learning achievement is more optimal than existing. 5) The teacher should do varied learning to improve self-efficacy, learning motivation, and student participation in learning achievement of essential accounting. 6) It is better to examine the factors or other variables that affect the learning achievement of essential accounting in more depth.

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