

EFFECT OF TEACHERS' TEACHING PERFORMANCE, PARENTS' ATTENTION, AND LEARNING FACILITIES ON LEARNING MOTIVATION OF ACCOUNTING INSTITUTIONS XII AKL SMK N 1 GODEAN 2021/2022

Tri Aprilianto.

*Prodi Pendidikan Akuntansi, Universitas Negeri Yogyakarta
triaprilianto.2017@student.uny.ac.id*

Ani Widayati S.Pd., M.Pd., Ed.D.

*Staf Pengajar Jurusan P. Akuntansi Universitas Negeri Yogyakarta
ani_widayati@uny.ac.id*

Abstract: Effect of Teachers' Teaching Performance, Parents' Attention, and Learning Facilities on Learning Motivation of Accounting Institutions XII AKL SMK N 1 Godean 2021/2022. This study aims to determine the effect of: 1) Teachers' Teaching Performance on Learning Motivation of Student Institution Accounting Practicum Class XII Accounting and Finance Institution SMK Negeri 1 Godean Academic Year 2021/2022; 2) Parents' Attention to Learning Motivation for Student Institution Accounting Practicum Class XII Accounting and Finance at SMK Negeri 1 Godean Academic Year 2021/2022; 3) Learning Facilities for Learning Motivation of Student Institutions Accounting Practicum Class XII Accounting and Finance Institutions SMK Negeri 1 Godean Academic Year 2021/2022; and 4) Teachers' Teaching Performance, Parents' Attention, and Learning Facilities together on Motivation to Learn Accounting Practicum for Class XII Student Institutions in Accounting and Finance at SMK Negeri 1 Godean for Academic Year 2021/2022. This research is an ex post facto type of research with a population of 49 students of class XII Accounting and Finance at SMK Negeri 1 Godean for the Academic Year 2021/2022. Methods of data collection using a questionnaire. The validity of the instrument is proven by the Product Moment Correlation formula, while the reliability is estimated using the Cronbach Alpha formula. Prerequisite test of data analysis includes linearity test, multicollinearity test, and heteroscedasticity test. The data analysis technique used simple regression analysis and multiple regression analysis. The results of this study indicate: 1) There is a positive effect of Teachers' Teaching Performance on Learning Motivation for Institutional Accounting Practicum with a value of $r_{x_1y}=0,671$; $r^2_{x_1y}=0,450$; Sig.= 0,000; 2) There is a positive influence of Parents' Attention on Learning Motivation for Institutional Accounting Practicum with a value of $r_{x_2y}=0,404$; $r^2_{x_2y}=0,163$; Sig.=0,004; 3) There is a positive influence of Learning Facilities on Learning Motivation of Institutional Accounting Practicum with a value of $r_{x_3y}=0,424$; $r^2_{x_3y}=0,180$; Sig.=0,002; and 4) There is a positive effect of Teachers' Teaching Performance, Parents' Attention and Learning Facilities together on Learning Motivation of Institutional Accounting Practicum with a value of $R_{y(123)}=0,683$; $R^2_{y(123)}=0,466$; Sig.=0,000. The amount of the Effective Contribution of the three independent variables on the Learning Motivation of Institutional Accounting Practicum is 46.65% and the Teachers' Teaching Performance variable provides the largest contribution with a value of 40.06%.

Keywords: Institutional Accounting Practicum Learning Motivation, Teachers' Teaching Performance, Parents' Attention, Learning Facilities, SMK Negeri 1 Godean

INTRODUCTION

The Covid-19 virus has spread rapidly in various parts of the world and has an impact on various sectors of human life. The Indonesian government has taken steps to deal with it with various policy instruments, including in the education sector. Through the Ministry of Education, Culture, Research, and Technology (Mendikbudristek), the government issued Circular Letter Number 4 of 2020 concerning the Implementation of Education Policies in the emergency period of the spread of the virus. The Minister of Education and Culture urges various educational institutions to implement physical distancing, which implies that they do not carry out face-to-face learning but instead conduct online or online learning. The impact of the implementation of these policies indirectly affects the motivation of students. The results of research on online learning in Finland explained that “Students complained of heavy workloads and fatigue. Some students lost motivation” (Niemi, 2020). High school students in Finland complain of heavy workloads, fatigue, and some students begin to lose motivation to participate in online learning. Not much different from in Indonesia, according to a survey conducted by Saiful Munjani Research and Consulting (SMRC) showing that there are 92% of students in Indonesia experiencing various

problems in participating in online learning during the Covid-19 pandemic. In line with these data, the research conducted by Cahyani (2020) presented the results with the analysis of Mann Whitney U of questionnaire data from 344 SMA/SMK/MA/Equivalent students. It can be seen that students' learning motivation decreases during online learning. The research data shows that there are problems in the learning process at the secondary school level during the Covid-19 pandemic. Vocational High School as a secondary school that is closely related to practical activities certainly has its own challenges in dealing with the problems of online learning.

In general, students in SMK still consider online learning to be less effective to be applied in vocational education. Vocational education applies more practical learning approaches than theoretical learning (Erliana et al, 2021: 57-65). In online learning, students who study alone may have less spontaneous interactions, as well as concerns about the effectiveness of their learning (Jhon-Chao, 2021). One of the practical learning in Vocational Schools, especially majoring in Accounting and Financial Institutions, is learning accounting. The implementation of online learning in the accounting learning process has decreased in quality when compared to face-to-face learning (Emilia et al, 2021). There are various factors that cause a decrease in

student motivation in the implementation of online learning, namely: (1) difficulty maintaining concentration during learning; (2) tend to experience boredom; (3) do not understand the material presented by the teacher; (4) students have difficulty obtaining learning resources; (5) difficulties in the internet network; (6) lack of assistance from parents which affects the success in implementing online learning during the Covid-19 pandemic (Noviansyah, 2021). The researcher also encountered the same thing when conducting pre-research interviews with students majoring in Accounting Education at UNY who carried out educational practices at SMK Negeri 1 Godean.

From the results of the interview on October 17, 2021, the researchers concluded that there were various conditions related to students' learning motivation with one another. The resource person explained that some students showed good learning motivation and some indicated low learning motivation. Students who show low motivation to learn are explained by the resource persons with indicators of student activity or attitudes during online learning. Students with low indications of motivation show an attitude that they rarely attend online meetings, are often late in submitting assignments and are less enthusiastic about online learning. Based on reports from the Education Practicum activities in class XII

students of Accounting and Finance Institutions of SMK Negeri 1 Godean, that the obstacles in implementing the learning of the Institutional Accounting Practicum subjects are that there are differences in the level of understanding and activeness of students during teaching and learning activities as well as signal and environmental constraints. Students who are less supportive cause students to be less motivated to learn, unable to take part in learning, and being late in collecting assignments. Referring to the results of the mid-semester assessment in class XII AKL 1, the percentage of students achieving the minimum passing criteria is 67% of students. This shows that there are still 33% of students indicated to have low motivation in participating in learning. The student's attitude can be caused by various factors, ranging from the role of the teacher, the role of parents, and the availability of learning facilities to support the online learning process.

The teacher acts as a factor that can affect the motivation of students in learning. The role of a teacher in assisting students during the learning process is called the Teachers' teaching performance. Teachers' Teaching performance is the work performance of teachers in carrying out their duties and responsibilities in providing tutoring that contains knowledge and skills that will lead to increased student achievement (Rodriguez et al, 2014). The

ability of a teacher to convey knowledge in online learning plays a crucial role. Because teachers must be able to adapt the learning process to existing conditions while maintaining quality in delivering material so that students can be enthusiastic in participating in the learning process. So the high or low enthusiasm of students of SMK Negeri 1 Godean majoring in Accounting and Financial Institutions in participating in online learning can be influenced by how the role of the teacher in the learning process is. Apart from the role of the teacher, the motivation of students is also influenced by factors from the role of parents in providing support during online learning.

Parents should realize the importance of paying attention to children as students when learning online. Slameto (2010: 105) explains that attention is an activity carried out by a person in relation to the selection of stimuli that come from the environment. During the process of growth and development, a child needs attention from parents. Parents want their children to grow up smart, intelligent, and useful for society. This goal can be achieved if the child is successful in the learning process at school. However, from the results of the interviews, the interviewees explained that there are conditions where parents actually do not give understanding and attention to children when learning online. Some students of SMK Negeri 1 Godean who rarely participate in

online learning when asked, reasoned that they had an interest at home. Starting from being asked by parents to look after their younger siblings to someone who is having problems with family members. These empirical findings further strengthen that there are problems for students during online learning. The online learning process offers flexibility in carrying out learning activities, but on the one hand, students must be able to divide their time between the role of a student during learning and the role of a child at home. This should not be a problem as long as parents give their children proper attention and understanding during online learning. Because parents' attention can have an influence on the motivation of students in participating in learning. Then in addition to the role of teachers and parents, in the success of online learning, of course, a supporting factor is needed, namely learning facilities.

Learning facilities play an important role during the implementation of online learning. According to Arikunto and Yuliana (2008:274) learning facilities are all things needed in the teaching and learning process, both movable and immovable so that the achievement of educational goals can run smoothly, regularly, effectively and efficiently. With the application of online learning, learning facilities can be an obstacle in its implementation. Because every student at SMK Negeri 1 Godean has different

facilities from one another. Some students do not even have the devices to participate in online learning. Several others also complained about network connectivity in participating in online learning, especially in areas with minimal internet signal. The availability of learning facilities such as gadgets, laptops, and data quotas as well as internet networks are very important in the implementation of online learning. The availability or not of learning facilities can affect the motivation of students in participating in the online learning process.

Based on the various descriptions described above, the learning motivation of students in SMK can be influenced by various factors ranging from the role of the teacher, the role of parents and the availability of learning facilities. Therefore, researchers are interested in knowing more about the influence of Teachers' Teaching Performance, Parents' Attention, and Learning Facilities on Learning Motivation for Accounting Practicum for Class XII students of Accounting and Finance Institutions SMK Negeri 1 Godean Academic Year 2021/2022.

LITERATURE REVIEW

Understanding the Motivation to Learn Institutional Accounting Practicum

Motivation according to Suprihatin (2015: 74) is "strength, encouragement, need,

enthusiasm, pressure, or psychological mechanisms that encourage a person to achieve certain achievements". Motivation can be interpreted as an effort to move, direct and maintain a person's behavior so that he is encouraged to act in doing something so as to achieve certain results or goals (Purwanto, 2007: 72). This understanding of motivation is in line with the definition of Oemar Hamalik (2004: 158) which states that motivation is "a change in energy within a person which is characterized by the emergence of feelings and reactions to achieve goals". According to Uno (2012) concluded from several psychologists mentioning motivation as a hypothetical construct used to explain the desire, direction of intensity, and constancy of goal-directed behavior. Based on this explanation, it can be concluded that motivation is the urge to do something to achieve the set goals. Then when it is associated with the learning process, it is known as learning motivation..

Learning motivation is the entire driving force in students that causes learning activities that ensure the continuity of learning activities that provide direction for learning activities so that the goals desired by the learning subject can be achieved (Sardiman, 2014). In line with this understanding, Winkel (2005: 160), states that learning motivation is the overall psychic driving force in students that causes learning

activities to achieve a goal. Uno (2012: 18) explains that learning motivation is "internal and external encouragement to students who are learning to make changes in behavior in learning". From these various understandings, it can be concluded that learning motivation is the entire psychic driving force that exists in individual students who can provide encouragement to learn in order to achieve the goals of learning. Learning motivation is an important factor during the learning process, including in Institutional Accounting Practicum learning.

Referring to Permendikbudristek regarding the Curriculum Structure of SMK/MAK, it is stated that the Practicum Subjects of Accounting for Institutions/Regional Agencies are included in the curriculum taught to students of class XI and XII of SMK in the Accounting and Financial Institutions expertise program. Kieso (2007: 9) explains the notion of accounting as "the whole process of identifying, recording, and communicating economic events". During the learning process of the Institute's Accounting Practicum, students are expected to be able to complete the government accounting cycle and be able to prepare local government financial reports. Learning motivation has an effect on the achievement of the learning objectives. Based on the description above, it can be concluded that the motivation for

learning institutional accounting practicum is an urge to do something that arises from internal or external factors that are manifested in an action to carry out learning activities on the subject of the Institutional Accounting Practicum in order to achieve the learning objectives that have been set. Students should have a strong motivation, so that the goals that have been set can be achieved optimally.

Understanding Teachers' Teaching Performance

The definition of performance is explained by Rusman (2014: 50) as "performance". Performance is a translation of the word performance (Job Performance), etymologically, performance comes from the word to perform which means to display or carry out while the word performance means "The act of performing; execution". Smith in (Mulyasa, 2005: 136) also states that performance is "output drive from processes, human or otherwise". Performance or performance is defined as the result of work, or the implementation of work tasks (Westra et al. 1977:246).

Performance is a universal concept which is the operational effectiveness of an organization, part of the organization, and its employees based on predetermined standards and criteria. Performance is a person's ability to do a certain job, assessed based on

predetermined standards (Khan, Shah, & M, 2012). A person's performance is influenced by several factors such as: ability, capacity, help, incentive, environment, and validity (Notoatmodjo, 1998: 31). From the various explanations above, it can be concluded that performance is the embodiment of a person's behavior with a work result orientation. One of the performances contained in the educational perspective is the teaching performance of a teacher.

Teaching is "an effort to organize the environment in relation to students and teaching materials that lead to the learning process" (Usman, 2006: 6). On the one hand, Slameto (2015: 32) argues that teaching is "an activity to try to help, guide someone to get, change or develop skills, attitudes, ideals, awards, and knowledge". Teaching is guiding how students learn (Gimbert, Bol, & Wallace, 2007). Furthermore, teaching is defined as a situation or situation where the teacher provides knowledge to students (Thomas & Sarah, 2008). Teaching is not just a process of delivering material, but rather the cultivation of various values that occur in interactions between teachers and students. In relation to teacher performance, the behavior in question is the Teachers' activities in the learning process. Teachers' Teaching performance is the work performance of teachers in carrying out their duties and responsibilities in providing

tutoring that contains knowledge and skills that will lead to increased student achievement (Rodriguez, Capelleras, & Garcia, 2014).

Law of the Republic of Indonesia Number 20 of 2003 concerning the National Education System, article 39 paragraph 2, states that educators are professionals in charge of planning and implementing the learning process, assessing learning outcomes, conducting guidance and training as well as conducting research and community service, especially for students. educators at universities. The teacher as an educator is responsible for supporting student learning motivation through providing warmth, involvement, and support during the learning process. In this study, the Teachers' teaching performance is the students' perception of the Teachers' teaching performance. Therefore, teachers are expected to have good teaching competencies or abilities, be able to establish communication with students, and provide direction or motivation both inside and outside the learning process that can increase students' learning motivation.

Based on the explanation above, it can be concluded that Teachers' Teaching Performance is an activity or result carried out by the teacher in the learning process to plan learning, carry out learning activities, and assess student learning outcomes.

Understanding Parents' Attention

Attention according to the Big Indonesian Dictionary (KBBI) is looking long and thorough, while careful is careful and thorough, while thorough means full of accuracy. Ghazali in Slameto (2010: 56) explains that attention is an elevated activity of the soul, the soul is solely focused on an object (object or thing). Kartini Kartono (1996: 111) explains that attention is a general reaction of the organism and consciousness that causes increased activity, concentration power and limited awareness of one object. Sumadi Suryabrata (2004: 14), explains the notion of attention as a lot of awareness that accompanies an activity that is carried out. Baharuddin (2007: 178) attention is the concentration or concentration of all individual activities aimed at a set of objects. For example, a person is paying attention to an object, this means that all of the person's activities are devoted or concentrated on the object. Based on these various opinions, it can be concluded that attention is a concentration that causes an increase in individual activity towards a certain object that provides stimulation to individuals, so that individuals care about objects that provide stimulation. The individuals referred to in this study are parents in giving attention to their children.

In Kamus besar bahasa Indonesia (KBBI) it is stated that what is meant by parents are

people who are respected (respected) in the village, elders. Parents are a component of a family consisting of father, mother, and are the result of a legal marriage bond that can form a family. Parents are responsible for educating, nurturing, guiding their children to prepare them to live in society.

Based on the understanding of attention and parents above, it can be concluded that parents' attention is the concentration or concentration of parents on their children which causes an increase in parents' activities aimed at their children, especially in meeting needs both physically and non-physically.

Understanding Learning Facility

In the Big Indonesian Dictionary, facilities are everything that can make things easier (fluency of tasks and so on) or convenience. (Great Indonesian Dictionary). Learning facilities consist of infrastructure and learning facilities (Daryanto, 2008:51). According to etymologically, infrastructure is a tool that is indirectly related to achieving educational goals, while learning facilities are tools that are directly related to the learning process in order to achieve educational goals.

Learning facilities are indispensable in the teaching and learning process, both learning facilities at school and at home. Each component of the learning facility has

its own function. Learning facilities for students are usually sourced from schools and parents. Fulfillment of learning facilities is important in education. Because the existence of learning facilities can support the learning process so that it can run effectively and efficiently. According to Djamarah (2006: 46) Facilities are everything that makes it easier for students. According to Popi Sopiati (2010: 73) Facilities are facilities and infrastructure that must be available to launch educational activities in schools. Facilities can be in the form of equipment, materials, and furniture that are directly used for the education process in schools, including buildings, study rooms, learning media, tables and chairs. Meanwhile, infrastructure is a facility that indirectly supports the educational process, including school grounds, school parks, and roads leading to schools. Learning facilities that support student learning activities will make the teaching and learning process fun and obtain the expected learning outcomes.

In online learning, learning facilities are fundamental. Because the implementation or failure of learning can depend on the availability or not of adequate learning facilities in the online learning process. If the Learning Facilities are complete, students will be comfortable in learning because what is needed to support their learning is available. On the other hand,

if the available learning facilities are incomplete, students will have difficulty in the learning process so that it can interfere with student learning motivation. According to Slameto (2013: 67) "Learning facilities are learning tools used by teachers at the time of teaching and used by students in receiving the subject matter being taught".

Based on the description above, Learning Facilities are various learning facilities and infrastructure that can be used and facilitate the learning process in various forms that are used either directly or indirectly in the learning process

RESEARCH METHODS

Research Design

This research is an ex post facto type of research, namely research conducted to examine events that have occurred and there is no treatment of the variables. Arikunto (2013: 17) states that "ex post facto research or past research examines variables whose events have occurred before the study". The approach used in this study is a quantitative approach that analyzes data with statistical tools in the form of numbers. This study aims to reveal the effect of the variables of Teachers' Teaching Performance, Parents' Attention, and Learning Facilities on the Variables of Learning Motivation in Institutional Accounting Practicum subjects.

Place and Time of Research

The research was carried out at SMK Negeri 1 Godean with the address at Kowan, Sidoagung, Kapenewon Godean, Sleman Regency, Yogyakarta Special Region 55564. The time of the research was carried out starting in September 2021.

Research Population

The definition of population is put forward by Sugiyono (2015: 80) as a generalization area consisting of objects/subjects that have certain qualities and characteristics determined by researchers to be studied and then drawn conclusions. The subjects in this study were students of class XII in Accounting and Finance of SMK Negeri 1 Godean for the Academic Year 2021/2022 which consisted of 3 classes and a total of 108 students.

The research instrument was distributed to all respondents as many as 108 students, then it was found that the rate of return of the instrument from the respondents or the rate of response in this study was 45.37% or 49 students

Data Collection Techniques

The data collection technique used in this research is to use a questionnaire (questionnaire). Questionnaire is a data collection technique that is carried out by giving a set of questions or written statements to respondents to answer (Sugiyono, 2015: 142). In this study, questionnaires were used to obtain direct data from respondents regarding the variables of Teachers'

Teaching Performance, Parents' Attention, Learning Facilities and Learning Motivation for Institutional Accounting Practicum subjects.

Research Instruments

The research instrument according to Sugiyono (2015: 148) is "a tool used to measure the observed natural and social phenomena". The instrument used in this study was a questionnaire sheet. Research Using a closed questionnaire, namely a questionnaire that chooses one answer that has been provided. The development of this research instrument is based on the variables to be studied. From these variables, operational definitions are given, and then the indicators to be measured are determined. The indicators are then translated into questions or statements. The measurement of the questionnaire used a Likert Scale which was modified into four alternative answers to determine the instrument score and avoid hesitant answers from respondents and the need for quantitative analysis. Respondents put a tick (√) in the available column.

Trial of Research Instruments

Instrument trials were carried out before being used in research with the aim of obtaining reliable information. The researcher chose SMK Negeri 1 Tempel as the place for the instrument testing. A total of 44 students of class XII Accounting at SMK Negeri 1 Tempel were included in the trial of the research instrument which was held on

Friday, November 26, 2021. SMK Negeri 1 Tempel was chosen because geographically it is not far from the research site and has characteristics and distribution of students that are not much different. After obtaining data through a questionnaire, the next step is to conduct an analysis to determine the level of validity and reliability of the instrument.

The validity of the research instrument is calculated to obtain validity in the data that occurs on the object with data that can be collected in the study. In proving the validity of the instrument, the formula used is the Product Moment Correlation (Karl Pearson).

The decision making criteria to determine is valid if r_{count} is greater than or equal to r_{table} at a significance level of 5%. If the obtained r_{count} is smaller than r_{table} at a significance level of 5%, the statement in question is invalid. Valid statement items are used as data collectors in this study. From the results of the research instrument trials that have been carried out on 44 students of class XII Accounting at SMK Negeri 1 Tempel, the results of the validity of the research instrument for the variable Y Motivation for Learning Institutional Accounting Practicum have 2 statements that do not meet the validation, the variable X₁ Teachers' Teaching Performance has 4 points. a statement that does not meet the validation, the variable X₂ Parents' Attention there is 1 item statement that does not meet

the validation and the variable X₃ Learning Facilities 1 item statement that does not meet the validation. Then the invalid statement items were not included in the research data processing.

Instrument reliability is calculated to determine the consistency of the research instrument in collecting research data. An instrument can be said to be reliable if the instrument when used to measure the same phenomenon at different times will show the same results. In estimating the reliability of the instrument, the Cronbach Alpha formula is used.

If the alpha coefficient is greater than r_{table} with a significance level of 5%, then the questionnaire is declared reliable. On the other hand, if the alpha coefficient is smaller than r_{table} with a significance level of 5%, then the questionnaire is declared unreliable.

An instrument is said to be reliable if it has a reliability or reliability coefficient of 0.6 or more. Thus, if the alpha is less than 0.6 then it is declared unreliable or vice versa if the alpha is greater than or equal to 0.6 is declared reliable. In this study, researchers used the help of statistical applications to calculate the level of reliability. The results of the estimation of the reliability of the research instrument are summarized in the table as follows:

Var.	Alpha Coefficient	Reability Level
Y	0,819	Very High
X ₁	0,915	Very High
X ₂	0,904	Very High

X ₃	0,914	Very High
----------------	-------	-----------

(source: primary data processed)

Data Analysis Technique

1. Data Description

The data obtained from the field is then processed and then presented in the form of a data description of each variable, both independent and dependent variables. The data analysis in question includes the presentation of the Mean, Median, Mode, frequency distribution table, histogram, and trend category table for each variable

2. Analysis Prerequisite Test

a. Linearity Test

The linearity test was carried out to determine whether or not there was a direct relationship between the independent variable (X) and the dependent variable (Y) and to determine whether or not there was a change in the X variable followed by a change in the Y variable. The linearity test used the formula as proposed by Hadi (2004 : 13).

If F_{count} is less than or equal to F_{table} , it means that the relationship between criteria and predictors is linear and if F_{count} is greater than F_{table} , it means that the relationship between criteria and predictors is not linear with a significance level of 5%.

b. Multicollinearity Test

Multicollinearity test is used to determine whether there is multicollinearity between one independent variable and another independent variable. The statistical technique used is the Product Moment Correlation.

If the correlation coefficient between the independent variables is less than or equal to 0.800, then there is no multicollinearity between the independent variables so that the regression test can be continued

c. Heteroscedasticity Test

According to Sunyoto (2010: 100), in the multiple regression equation it is necessary to test whether or not the variance of the residuals is the same for one observation with another observation. This heteroscedasticity test is used to assess whether there is an inequality of variance from the residuals for all observations in the linear regression model. The requirement to proceed to the regression analysis must be met with the condition that there is no heteroscedasticity. If the value of Sig. <0.05, it indicates the occurrence of heteroscedasticity. On the other hand, if the value of

Sig. > 0.05 then there is no heteroscedasticity

3. Hypothesis Testing

a. Simple Regression Analysis

This analysis is used to test the first, second, and third hypotheses namely, to determine whether the hypothesis is accepted or rejected and to determine the magnitude of the influence between each independent variable and the dependent variable

b. Multiple Regression Analysis

Multiple regression analysis was used to test the independent variables together on the dependent variable. This analysis is used to test the fourth hypothesis of Effect, Teachers' Teaching Performance, Parents' Attention, and Learning Facilities together on Learning Motivation on Accounting Practicum subjects for Class XII Student Institutions at SMK Negeri 1 Godean for the Academic Year 2021/2022.

RESEARCH RESULT AND DISCUSSION

Analysis Prerequisite Test Results

1. Linearity Test

Var.	F _{count}	F _{table}	Sig.
X ₁ -Y	0,587	1,890	0,892
X ₂ -Y	1,202	1,890	0,325

X ₃ -Y	1,545	1,930	0,145
Description	Linear		

(source: primary data processed)

Based on the table above, it shows that the F_{count} for each variable is smaller than F_{table} with a significance level of 5% and the value of Sig. more than or equal to 0.05. This applies to all independent variables to the dependent variable, so it can be concluded that all independent variables have a linear relationship to the dependent variable.

2. Multicollinearity Test

Var.	X ₁	X ₂	X ₃
X ₁	1,000	0,488	0,466
X ₂	0,488	1,000	0,642
X ₃	0,466	0,642	1,000
Description	Multicollinearity does not occurs		

(source: primary data processed)

Based on the table above, it shows that the three independent variables have a correlation value of < 0.800, so it can be concluded that there is no multicollinearity between the independent variables

3. Heteroscedasticity Test

ANOVA		
Model	F	Sig.
Regression	1,729	0,174

(source: primary data processed)

Var.	Sig.	Description
X ₁	0,650	There is no heteroscedasticity
X ₂	0,521	
X ₃	0,174	

(source: primary data processed)

Based on the table above, the F value is 1.729 with Sig. 0.174 and the value of Sig. of the three independent variables is

greater than 0.05, it can be concluded that there is no heteroscedasticity between the independent variables

Research Hypothesis Test Results

1. First Hypothesis Test: The Effect of Teachers' Teaching Performance on Learning Motivation for Student Institution Accounting Practicum Class XII Accounting and Finance Institutions SMK Negeri 1 Godean Academic Year 2021/2022.

Based on the results of simple regression analysis, the correlation coefficient r_{xly} is 0.671, which is positive, meaning that Teachers' Teaching Performance has a positive influence on the Learning Motivation of Institutional Accounting Practicum. The value of the coefficient of determination r^2_{xly} is 0.450 which indicates that the teaching performance of teachers has an influence on the learning motivation of the Accounting Practicum for Class XII Accounting Students and the Institute of SMK Negeri 1 Godean for the Academic Year 2021/2022 by 45%, while 55% is determined by other variables not examined in this study. The regression model using a mathematical model can be written as follows.

$$Y = 0,627X_1 + 24,409$$

The regression model means that every one unit increase in the score of X_1 or Teachers' Teaching Performance, it

will increase by 0.627 units on Y or Institutional Accounting Practicum Learning Motivation.

The results of this study are reinforced by research conducted by Nia Tiansari (2019). The results showed that there was a positive effect of Teachers' Teaching Performance on Learning Motivation in Accounting Basics with $Y=0,467X_2+39,294$; correlation coefficient (r_{x2y}) of 0.369; and the coefficient of determination (r^2_{x2y}) is 0.136. Teaching Performance Teachers provide a relative contribution of 14.2% and an effective contribution of 8.8%.

The results of this study are supported by the opinion of Siregar and Nara (2014: 53-55) that the Teachers' efforts in teaching students have an effect on student learning motivation. Teachers have an important role and are managers who are in the classroom so they must have the ability to manage and motivate students, especially in learning activities. In the implementation of online learning, teachers should be able to innovate by using interesting teaching methods and utilizing learning media in the learning process which of course is also adjusted to the capabilities and abilities of students in accessing these media. The use of interesting teaching methods and the selection of varied learning media will raise students'

learning motivation. In this case, a good Teachers' teaching performance will increase the motivation of good students' learning as well.

Thus, it can be concluded that the better the teaching performance of the teacher, the better the effect on increasing the learning motivation of the Institutional Accounting Practicum.

2. Second Hypothesis Test: The Influence of Parents' Attention on Learning Motivation for Student Institution Accounting Practicum Class XII Accounting and Finance Institutions SMK Negeri 1 Godean Academic Year 2021/2022.

Based on the results of simple regression analysis, the correlation coefficient r_{x_2y} is 0.404, which has a positive value, meaning that parents' attention has a positive influence on the learning motivation of the Institutional Accounting Practicum. The value of the coefficient of determination $r^2_{x_2y}$ is 0.163 which indicates that Parents' Attention has an influence on the Motivation to Learn Accounting Practicum for Class XII Student Institutions in Accounting and Finance at SMK Negeri 1 Godean for the Academic Year 2021/2022 by 16.3% while 83.7% is determined by other variables. which were not investigated in the study. The regression model using a

mathematical model can be written as follows.

$$Y = 0,305 X_2 + 42,070$$

The regression model means that for every one unit increase in the X_2 score or Parents' Attention, it will increase by 0.305 units on Y or Institutional Accounting Practicum Learning Motivation.

The results of the study are in accordance with the theoretical study, namely the better the parents' attention, the better the student's learning motivation. According to Sukardi (2008:234) Assistance from parents' in children's learning is needed. It aims to monitor the development of children's learning and will also help foster a spirit of learning in children. Parents' who care about supervising their children's learning at home can also help overcome other learning difficulties so that it will also affect children's learning motivation during learning. Parents' Attention is an activity carried out by parents to children in the form of concentrating psychological energy on activities carried out by children. The results of this study are in accordance with the opinion of Slameto (2015:54-72) that one of the external factors that can influence learning is parents. It is also reinforced by Khodijah (2014:60) that parenting patterns, provided learning

facilities, attention, and motivation are learning support that parents must provide for children's learning success.

Another study that supports the results of this study is research from an international journal conducted by Ibtisam Halawah (2006), entitled The Effect of Motivation, Family Environment and Student Characteristics on Academic Achievement. The study showed that the family environment had the highest influence on students' academic achievement. The role of parents as the main party in a family can affect a child's motivation to excel.

In this case, good parents' attention will increase good student learning motivation as well sanas

3. **Third Hypothesis Test:** The Effect of Learning Facilities on Learning Motivation for Student Institution Accounting Practicum Class XII Accounting and Finance Institutions SMK Negeri 1 Godean Academic Year 2021/2022.

Based on the results of simple regression analysis, the correlation coefficient r_{x_3y} of 0.424 is positive, which means that Learning Facilities have a positive influence on the Learning Motivation of Institutional Accounting Practicum. The value of the coefficient of determination $r^2_{x_2y}$ is 0.180 which

indicates that Learning Facilities have an influence on the Learning Motivation of the Accounting Practicum for Class XII Student Institutions in Accounting and Finance of the SMK Negeri 1 Godean Institution for the Academic Year 2021/2022 by 18% while 82% is determined by other variables not examined in this study. The regression model using a mathematical model can be written as follows.

$$Y = 0,370 X_3 + 31,925$$

The regression model means that for every one unit increase in the X_3 score or Learning Facilities, it will increase by 0.370 units on Y or Institutional Accounting Practicum Learning Motivation.

Based on the theoretical study, there are internal and external factors that can influence learning motivation. Learning facilities are one of the external factors that affect student learning motivation. Cepi Safrudin (2016: 117) states that facilities are everything that is in the form of objects or objects that can directly and indirectly facilitate the implementation of activities in achieving a learning goal. Based on the aspects of Learning Facilities proposed by Slameto (2013: 63) students who get complete learning facilities both at school and from parents will find it easier and more comfortable to study, such as

comfortable study rooms, equipment to support complete accounting learning, and easy access to information about accounting material that will make students comfortable in learning so that the material studied will be more easily understood by students.

Thus students who have good learning facilities will affect the student's learning motivation.

4. **Fourth Hypothesis Test:** The Influence of Teachers' Teaching Performance, Parents' Attention, and Learning Facilities Together on Motivation to Learn Accounting Practicum for Class XII Student Institutions in Accounting and Finance at SMK Negeri 1 Godean Academic Year 2021/2022.

Based on the results of multiple regression analysis, the correlation coefficient $R_{y(123)}$ of 0.683 is obtained which is positive, which means that Teachers' Teaching Performance, Parents' Attention, and Learning Facilities together have a positive influence on the Learning Motivation of Institutional Accounting Practicum. The value of the coefficient of determination $R^2_{y(123)}$ is 0.466 which indicates that Teachers' Teaching Performance, Parents' Attention, and Learning Facilities together have a contributing influence on the Learning Motivation of Accounting Practicum for Class XII

Accounting Students and Institutions of SMK Negeri 1 Godean for the Academic Year 2021/2022 by 46.6% while 53.4% is determined by other variables not examined in the study. The regression model using a mathematical model can be written as follows.

$$Y = 0,558X_1 + 0,024X_2 + 0,110X_3 + 19,908$$

The regression model shows that the regression coefficient value is positive at 0.558, which means that if the Teachers' Teaching Performance (X_1) increases by one unit, the value of Institutional Accounting Practicum Learning Motivation (Y) will increase by 0.558 units with the assumption that X_2 and X_3 remain. The value of the positive regression coefficient is 0.024, which means that if Parents' Attention (X_2) increases by one unit, the value of Institutional Accounting Practicum Learning Motivation (Y) will increase by 0.024 units with the assumption that X_1 and X_3 remain. The regression coefficient value is positive at 0.110, which means that if Learning Facilities (X_3) increase by one unit, the value of Learning Motivation for Institutional Accounting Practicum (Y) will increase by 0.110 units with the assumption that X_1 and X_2 remain. The influence of the three independent variables is strengthened by the relative contribution

and effective contribution of the three independent variables. Teaching Performance Teachers provide a relative contribution of 85.96%, Parents' Attention provides a relative contribution of 2.69%, and Learning Facilities provide a relative contribution of 11.46%. The effective contribution given by the variable of Teachers' Teaching Performance is 40.06%, Parents' Attention provides an effective contribution of 1.25%, and Learning Facilities provides an effective contribution of 5.34%. The total effective contribution is 46.65%, which means that the Teachers' Teaching Performance, Parents' Attention and Learning Facilities together provide an effective contribution of 46.65% to the Learning Motivation of the Institute's Accounting Practicum.

The results of this study are reinforced by the opinion of Hamalik (2004: 162) which states that learning motivation is influenced by intrinsic and extrinsic factors. These factors include Teachers' Teaching Performance, Parents' Attention, and Learning Facilities. If these various factors have a positive impact, it will also have a positive effect on increasing Institutional Accounting Practicum Learning Motivation.

CONCLUSION AND SUGGESTION

Conclusion

1. There is a positive effect of Teachers' Teaching Performance on Learning Motivation for Accounting Practicum for Class XII Student Institutions in Accounting and Finance at SMK Negeri 1 Godean for the Academic Year 2021/2022. This is indicated by the correlation coefficient r_{x1y} of 0.671, the coefficient of determination r^2_{x1y} of 0.450, which means that Teachers' Teaching Performance has a positive effect of 45% on the Learning Motivation of Institutional Accounting Practicum.
2. There is a positive influence of Parents' Attention on Learning Motivation for Accounting Practicum for Class XII Student Institutions in Accounting and Finance at SMK Negeri 1 Godean for the Academic Year 2021/2022. This is indicated by the correlation coefficient r_{x2y} of 0.404, the coefficient of determination r^2_{x2y} of 0.163, which means that parents' attention has a positive effect of 16.3% on the learning motivation of the Institutional Accounting Practicum.
3. There is a positive effect of Learning Facilities on Learning Motivation for Accounting Practicum for Class XII Student Institutions in Accounting and

Finance at SMK Negeri 1 Godean for the Academic Year 2021/2022. This is indicated by the correlation coefficient r_{x3y} of 0.424, the coefficient of determination r^2_{x3y} of 0.180, which means that Learning Facilities have a positive effect of 18% on the Learning Motivation of Institutional Accounting Practicum.

4. There is a positive influence on Teachers' Teaching Performance, Parents' Attention and Learning Facilities together on Motivation to Learn Accounting Practicum for Class XII Student Institutions in Accounting and Finance for SMK Negeri 1 Godean Academic Year 2021/2022. This is indicated by the correlation coefficient $R_{y(123)}$ of 0.683, the coefficient of determination $R^2_{y(123)}$ of 0.466, which means Teachers' Teaching Performance, Parents' Attention, and Learning Independence have a positive effect of 46.6% on Institutional Accounting Practicum Learning Motivation

Research Implications

Based on the results of the discussion and conclusions drawn in this study, the following implications can be presented:

1. It has been proven that Teachers' Teaching Performance has a positive effect on Learning Motivation for Accounting Practicum for Class XII Student Institutions in Accounting and

Finance at SMK Negeri 1 Godean for the Academic Year 2021/2022. The results of this study indicate that the better the Teachers' teaching performance, the better the effect on the learning motivation of the Institute's Accounting Practicum. Therefore, teachers need to pay attention to the learning methods used and provide variations in the use of learning media to make it more interesting and motivate students.

2. It has been proven that Parents' Attention has a positive effect on Learning Motivation for Student Institution Accounting Practicum Class XII Accounting and Finance of SMK Negeri 1 Godean Academic Year 2021/2022. The results of this study indicate that if the parents' attention is getting better, the students' motivation to study accounting practicum will increase. Therefore parents need to provide support to students.
3. It has been proven that learning facilities have a positive effect on learning motivation for student institutions of class XII Accounting and Finance Practicum Accounting and Finance of SMK Negeri 1 Godean Academic Year 2021/2022. The results of this study indicate that to increase the learning motivation of the Institutional Accounting Practicum in students, it can be done by providing adequate learning

facilities to students, both facilities from the school and from parents.

4. It has been proven that Teachers' Teaching Performance, Parents' Attention and Learning Facilities together have a positive effect on Learning Motivation for Accounting Practicum for Class XII Student Institutions in Accounting and Finance at SMK Negeri 1 Godean for the Academic Year 2021/2022. The results of this study indicate that to increase the learning motivation of the Institute for Accounting Practicum in students, it can be done by seeking to improve the conditions of Teachers' Teaching Performance, Parents' Attention, and Learning Facilities in a good and positive direction

Suggestion

Based on the results of the research discussion, conclusions and implications of the research above, some suggestions that can be given are as follows:

1. For Students
 - a. From research data originating from the Questionnaire on Motivation to Learn Institutional Accounting Practicum, statement number 14 (I studied the material for the Institute's Accounting Practicum before the teacher explained.) has the lowest total score of answers. In this case, it is necessary to improve
2. For Teachers
 - a. From the research data that comes from the Teachers' Teaching Performance questionnaire, the negative item statement number 4 (Teachers deliver the Institutional Accounting Practicum material too quickly) has the lowest number of answers scores. In this case, the
- b. From the research data that comes from the Questionnaire of Parents' Attention, statement number 4 (Parents help me in overcoming learning difficulties) has the lowest number of answer scores. In this case, efforts need to be made to increase parents' attention to students. Parents of students at home should be able to become facilitators for students in learning assistance

the preparation of students before participating in good Institutional Accounting Practicum learning. For example, students can take advantage of the time the day before learning by opening the learning materials that will be studied during the Institutional Accounting Practicum learning, so students during learning already have the material provided so that they can be more enthusiastic when studying Institutional Accounting Practicum.

teacher is expected not to be too fast in delivering the material for the Institute's Accounting Practicum. Before continuing the learning, the teacher may be able to ask the students in advance what material they have not mastered.

- b. From the research data that comes from the Teachers' Teaching Performance questionnaire, statement number 10 (Teachers let students who have not collected the Institute's Accounting Practicum assignments) has the lowest number of answer scores. In this case, especially in online learning, teachers should pay more attention to the student learning process. Teachers can also motivate students who have not submitted assignments so that students feel cared for even though learning is done online.

3. For Other Researchers

- a. This study provides the Effective Contribution (SE) of the three independent variables to the dependent variable of 46.65%. This shows that there are still 53.35% of other factors that can affect the Learning Motivation of Institutional Accounting Practicum but were not examined in this study. It is hoped that in further research, further

research can be carried out regarding other factors such as Learning Media, Learning Independence, Student Aspirations and so on.

- b. What can be done to overcome the limitations of research related to the weakness of the questionnaire is to conduct interviews with respondents (using samples) to get better data. In addition, efforts are made to be able to meet face-to-face (if conditions allow) when respondents fill out questionnaires and increase the number of rates of response

DAFTAR PUSTAKA

- Pusdiklat Pegawai Kementerian Pendidikan dan Kebudayaan. "Surat Edaran Mendikbud No 4 Tahun 2020 Tentang Pelaksanaan Kebijakan Pendidikan Dalam Masa Darurat Penyebaran Corona Virus Disease (Covid-19)," 24 Maret 2020.
- Niemi, H. M. (2020). A case study of students' and teachers' perceptions in a Finnish high school during the COVID pandemic. *International Journal of Technology in Education and Science (IJTES)*, 4(4).
- Cahyani, Adhetya. (2020). Motivasi Belajar Siswa SMA pada Pembelajaran Daring di Masa Pandemi Covid-19. *Jurnal Pendidikan Islam*, 3(1), 138.
- Erliana, Hilma et al. (2021). Vocational Students' Perception of Online Learning During the Covid-19 Pandemic: *Jurnal Pendidikan Teknologi dan Kejuruan*, Volume 27, Nomor 1, 57-65.
- Jhon, C., Yi, F.& Jian, H. (2021). Procastination Predict Online Self Regulated Learning and

- Online Learning Ineffectiveness During the Coronavirus Lockdown. *Journal Personality and Individual Differences*, 174. DOI: <https://doi.org/10.1016/j.paid.2021.110673>
- Emilia, J., Ismanto, B., & Luhsasi, D. (2021). Evaluasi Implementasi Pembelajaran Daring pada Pembelajaran Akuntansi Perusahaan Dagang di Masa Pandemi Covid-19. *Jurnal Kependidikan: Jurnal Hasil Penelitian dan Kajian Kepustakaan di Bidang Pendidikan, Pengajaran dan Pembelajaran*, 7(3), 663-671.
- Noviansyah, Wahyu dan Mujiono, Catur (2021). "Analisis Kesiapan dan Hambatan Siswa SMK dalam Menghadapi Pembelajaran Daring di Masa Pandemi": *Jurnal Studi Guru dan Pembelajaran*, Volume 4, Nomor 1, Januari-April 2021
- Rodriguez, A. M., Capelleras, J. L., & Garcia, V. G. (2014). Teaching Performance: Determinants of the student assessment. *Academia Revista Latinoamericana de Administracion*, III (27), 401-418.
- Suprihatin, Siti. (2015). Upaya Guru dalam Meningkatkan Motivasi Belajar. *Jurnal Pendidikan Ekonomi*. Vol. 03 (1). 73-82.
- Purwanto, Ngalim. (2007). *Psikologi Pendidikan*. Bandung: PT Remaja Rosdakarya.
- Hamalik, Oemar. (2004). *Proses Belajar Mengajar*. Jakarta: Bumi Aksara.
- Uno, Hamzah B. (2012). *Teori Motivasi dan Pengukurannya*. Jakarta: Bumi Aksara
- Sardiman. (2014). *Interaksi & Motivasi Belajar Mengajar*. Jakarta: PT Raja Grafindo Persada.
- Winkel.WS (2005). *Bimbingan dan Konseling di Institusi Pendidikan*. Yogyakarta: Media Abadi.
- Kieso, dkk. (2007). *Pengantar Akuntansi Edisi 7*. Jakarta: Salemba Empat.
- Rusman. (2014). *Model-model Pembelajaran: Mengembangkan Profesionalisme Guru*. Jakarta: PT Rajagrafindo Persada.
- Westra, P. (1997). *Pengantar Ilmu Administrasi dan Manajemen*. Jakarta: Balai Pustaka
- E. Mulyasa. (2005). *Menjadi Guru Profesional*. Bandung: PT. Remaja Rosda Karya
- Notoatmodjo, Soekidjo. (1998). *Pengembangan Sumber Daya Manusia*. Jakarta: PT Rineka Cipta.
- Khan, A., Shah, I., & M, K. S. (2012). Teacher Stress, Performance & Resources the Moderating Effect of Resources on Stress and Performance. *International Review of Social Science and Humanities*, II (2), 21-29.
- Thomas, S. D., & Sarah, R. C. (2008). Out of Field Teachers and Student Achievement. *Public Finance Review*, I (36), 7-32.
- Gimbert, B., Bol, L., & Wallace, D. (2007). The Influence of Teacher Preparation on Student Achievement and the Application of National Standards by Teachers of Mathematics in Urban Secondary School. *Educating and Urban Society*, I (40), 91-117.
- Rodriguez, A. M., Capelleras, J. L., & Garcia, V. G. (2014). Teaching Performance: Determinants of the student assessment. *Academia Revista Latinoamericana de Administracion*, III (27), 401-418.
- Kartini Kartono, (1996) *Metodologi Research Social*, Alumni Bandung, Bandung
- Suryabrata, Sumadi. (2004). *Metodologi Penelitian*. Yogyakarta: Pustaka Pelajar.
- Daryanto. (2008). *Evaluasi Pendidikan*. Jakarta: Rineka Cipta.
- Sopiatin, Popi. (2010). *Manajemen Belajar Berbasis Kepuasan Siswa*. Bogor: Ghalia Indonesia
- Djamarah, Syaiful Bahri, (2006). *Strategi Belajar Mengajar*. Jakarta: PT Rineka Cipta