

THE EFFECT OF PARENTING STYLE, EMOTIONAL QUOTIENT, LEARNING READINESS, AND LEARNING STYLE ON THE LEARNING ACHIEVEMENT OF FINANCIAL ACCOUNTING IN GRADE X ACCOUNTING STUDENT AT SMK NEGERI 1 YOGYAKARTA ACADEMIC YEAR OF 2015/2016

PENGARUH POLA ASUH ORANG TUA, KECERDASAN EMOSIONAL, KESIAPAN BELAJAR, DAN GAYA BELAJAR TERHADAP PRESTASI BELAJAR AKUNTANSI KEUANGAN SISWA KELAS X AKUNTANSI SMK NEGERI 1 YOGYAKARTA TAHUN AJARAN 2015/2016

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Abstract

This research aims to determine: (1) the effect of Parenting Style on the Learning Achievement of Financial Accounting, (2) the effect of Emotional Qoutient on the Learning Achievement of Financial Accounting, (3) the effect of Learning Readiness on the Learning Achievement of Financial Accounting, (3) the effect of Learning Readiness on the Learning Achievement of Financial Accounting, (4) the effect of Learning Style on the Learning Achievement of Financial Accounting, (5) the effect of Parenting Style, Emotional Qoutient, Learning Readiness, and Learning Style together on the Learning Achievement of Financial Accounting. The population of this research students of Grade X Accounting Student at SMK Negeri 1 Yogyakarta academic Year of 2015/2016 as many as 63 students. Data were collected by questionnaire and documentation method. Data prerequisites analysis test include linierity test, and multicolinierity test. Data analysis technique are simple regression and multiple regression. The results of this research are: (1) There are positive and significant affect of Parenting Style on the Learning Achievement of Financial Accounting. (2) There are positive and significant affect of Emotional Qoutient on the Learning Achievement of Financial Accounting. (3) There are positive and significant affect of Learning Readiness on the Learning Achievement of Financial Accounting. (4) There are positive and significant affect of Learning Style on the Learning Achievement of Financial. (5) There are simultaneously positive and significant affect of Parenting Style, Emotional Qoutient, Learning Readiness, and Learning Style on the Learning Achievement of Financial Accounting.

Keyword: Parenting Style, Emotional Qoutient, Learning Readiness, Learning Style, Learning Achievement of Financial Accounting

Abstrak

Penelitian ini bertujuan untuk mengetahui (1) Pengaruh Pola Asuh Orang Tua terhadap Prestasi Belajar Auntansi Keuangan, (2) Pengaruh Kecerdasan Emosional terhadap Prestasi Belajar Auntansi Keuangan, (3) Pengaruh Kesiapan Belajar terhadap Prestasi Belajar Auntansi Keuangan, (4) Pengaruh Gaya Belajar terhadap Prestasi Belajar Auntansi Keuangan, (5) Pengaruh Pola Asuh Orang Tua, Kecerdasan Emosional, Kesiapan Belajar, dan Gaya Belajar secara bersama-sama terhadap Prestasi Belajar Auntansi Keuangan. Populasi dalam penelitian ini adalah siswa kelas X Akuntansi SMK Negeri 1 Yogyakarta tahun ajaran 2015/2016 yang berjumlah 63 siswa. Data dikumpulkan dengan menggunakan metode angket dan metode dokumentasi. Uji Prasyarat analisis data meliputi uji linieritas, dan uji multikolinieritas. Teknik analisis data yang digunakan adalah analisis regresi sederhana, dan regresi ganda. Hasil penelitian ini menunjukkan bahwa: (1) Terdapat pengaruh positif dan signifikan Pola Asuh Orang Tua terhadap Prestasi Belajar Akuntansi Keuangan. (2) Terdapat pengaruh positif dan signifikan Kecerdasan Emosional terhadap Prestasi

Belajar Akuntansi Keuangan. (3) Terdapat pengaruh positif dan signifikan Kesiapan Belajar terhadap Prestasi Belajar Akuntansi Keuangan. (4) Terdapat pengaruh positif dan signifikan Gaya Belajar terhadap Prestasi Belajar Akuntansi Keuangan yang ditunjukkan dengan nilai. (5) Terdapat pengaruh positif dan signifikan Pola Asuh Orang Tua, Kecerdasan Emosional, Kesiapan Belajar, dan Gaya Belajar secara bersama-sama terhadap Prestasi Belajar Akuntansi Keuangan.

Kata Kunci: *Pola Asuh Orang Tua, Kecerdasan Emosional, Kesiapan Belajar, Gaya Belajar, Prestasi Belajar Akuntansi Keuangan*

INTRODUCTION

Education is needed in every part of life. Therefore, the quality improvement of education is very important to produce human resources with certain qualities. This would increase the economic growth and quality of life of a country.

Vocational high school is one of educational institutions in Indonesia which aimed to prepare graduates in accordance with the needs in the world of business and industry. Education is oriented on ability, creativity and skill, so that the graduates will be ready to enter the world of work and capable of developing professional attitudes in the field of their jobs. This is in line with the Law of National Education System No. 20 year of 2003 Paragraph 15.

SMK Negeri 1 Yogyakarta is a vocational high school with the goal of creating graduates with certain skill, one of them is the accounting expertise, which demanded the students to master accounting and become professional accountants. This school using School Based Curriculum (*KTSP* – Indonesia), with standard of minimum completeness

on financial accounting was 75. While based on observation held in December 2015 found that as much as 32% from 64 student in Grade X Accounting Student academic year of 2015/2016 did not passed the minimum completeness criteria of final tests of first semester of Financial Accounting subject.

The learning result measurement on education subject is aimed to know how far behavior change works on students after the learning process. The measurement by the teacher commonly uses the test as the instrument. The result is in the form of number or statement that reflects the subject mastery level of student, which is known as learning achievement (Sugihartono, et.al., 2007:130).

Learning achievement of financial accounting can be affected by many factors. Slameto (2010:54), the factors effecting learning achievement are divided into two; (1) internal, namely; phsicological, phsycal, and fatigue factors; and (2) external factors, namely; family, school, and society factors.

Parenting Style is an external factor. Parenting style is attitude style used to build relation with the children. There are three kinds of parenting styles namely authoritarian, authoritative and permissive (Sugihartono, et.al., 2007:31). Further, Bloom argues the home environment is a most powerful factor in determining the level of school achievement of students, student interest in school learning and learning achievement (Brockdorf, 1990:11).

Emotional Quotient is the psychological factors. Emotional Quotient (EQ) is not based on the intelligence of a child, but something called personal character. Goleman stated in children psychology research, have been proved that the children who has high emotional quotient will be more confident, happier, popular and successful at school. They also have more ability in controlling their emotion, maintaining good relations with others, handling stress and having a good mental health. Children with high emotional quotient are considered as diligent students by the teacher and favorite students by their friends at school (Mar'at 2009:172). Goleman (2005:403) there are five parameters of emotional quotient namely; (1) identifying emotion; (2) managing emotion; (3) using emotion productively; (4) empathy; and (5) relationship. Based on on observation held

in December 2015 found that students could not control emotional quotient as evidenced by the fact that there were still students who cut off the class at the time of lesson took place, besides there were also students who not excited when the teacher was explaining

Learning Readiness conditions before learning activity (Nasution, 2006: 179). Learning Readiness is also internal factor influence Learning Achievement. According Slameto (2010:113) explained that readiness is the entire condition of a person who made it ready to give response/answer with particular way toward a situation. Djamarah (2002:25) mentioned the factors that effect learning readiness namely (1) Physical condition; (2) Psychological condition, and; (3) Materiil condition. Based on observation held in December 2015 found that low student learning readiness in the study. This was proven by the fact that there were still many students who did the homework when the lesson took place, some students had not read the material that would be delivered and some students forgot to bring the textbook.

Learning Style is the ability to understand and receive the lesson influences the result reached by the student in learning process. Serife (2008:709) stated, learning style was the composite of cognitive, affective, and psychological

factors that serve as relatively stable of how a learner perceives, interacts with, and responds to the learning environment (Flores, 2010: 16). According to DePorter and Hernacki (2005: 112), there were three kinds of learning style namely visual, audithorial and kinesthetic learning styles.

Based on the problems above, researcher interested to conduct research with the title “The Effect of Parenting Style, Emotional Quotient, Learning Readiness and Learning Style on the Learning Achievement of Financial Accounting in Grade X Accounting Student at SMK Negeri 1 Yogyakarta Academic Year of 2015/2016”.

RESEARCH METHOD

Research Type

This research is the kind of *ex post facto* research, a research on variables that had happened before the research conducted (Arikunto, 2010:17). Research was conducted in flashback to know the factors which were causing the cases without giving treatment and or manipulating variables studied.

Research Setting

This research was applied in Grade X Accounting Student at SMK Negeri 1 Yogyakarta, with the address on Jln. Kemetiran Kidul No. 35 Yogyakarta. This research was held on October-November 2016.

Research Population

In this research the population was 63 students in Grade X Accounting Student at SMK Negeri 1 Yogyakarta.

Data Collection Technique

The technique of collecting data in this causal comparative research was using questionnaire and documentation.

Research Instrument

Research instrument was a tool used for measuring an event observed. Instrument used in this research was questionnaire. The measurement of questionnaire used linkert scale.

Instrument Test

Valid and reliable instrument was the requirement to obtain the valid and reliable result of the research. This trial of instrument was held in Grade X Accounting Student at SMK Negeri 7 Yogyakarta as many as 32 students. The instrument test in this research used; (1) Validity Test, and (2) Reliability Test.

Data Analysis Tenique

Data analysis used in this study is (1) Data Description, (2) Prerequisite Analysis Test; linearity test, and multicollinearity test, (3) Hypothesis Test namely simple and multiple linier regression analysis.

RESEARCH RESULT

Data Description

Learning Achievement of Financial Accounting

Data related to the variable Learning Achievement of Financial Accounting in this research was collected from the Last Examination of second semester in Grade X Accounting with the number of 63 students. The tendency category of Learning Achievement of Financial Accounting was as follows.

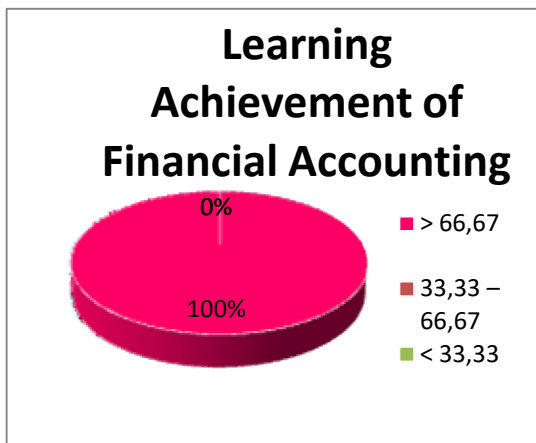


Figure 1. Pie Chart of Learning Achievement of Financial Accounting

Based on the result, could be concluded that the Learning Achievement of Financial Accounting was in the high category.

Parenting Style

Data of variable parenting style collected from questionnaire with 18 questions, distributed to 63 respondents.

The tendency category of variable Parenting Style, could be figured in the pie chart below.

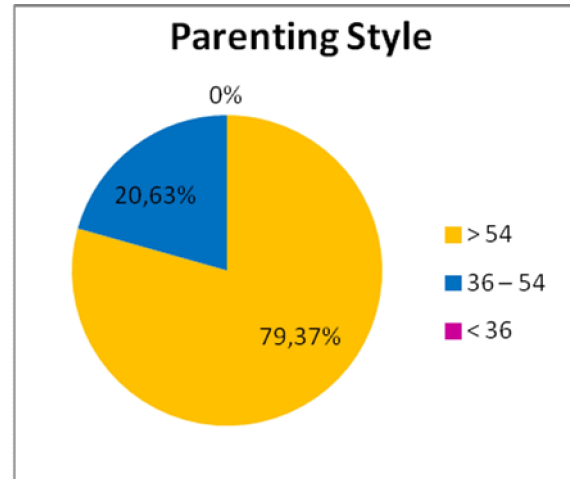


Figure 2. Pie Chart of Parenting Style

Based on the result, could be concluded that Parenting Style was in the high category.

Emotional Quotient

Data of variable Emotional Quotient was collected from questionnaire with 15 questions, distributed to 63 respondents. The tendency category of variable Emotional Quotient, could be figured in the pie chart below.

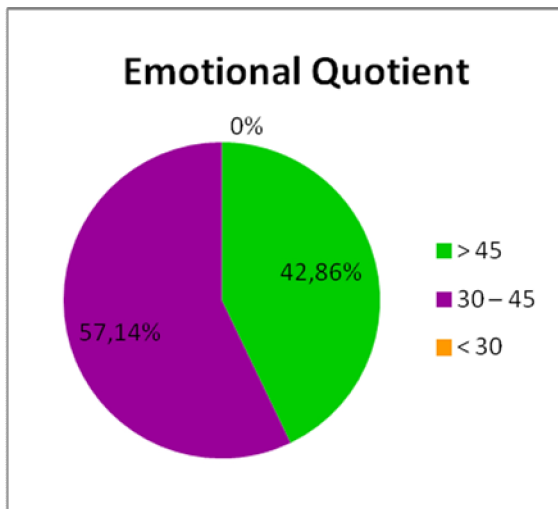


Figure 3. Pie Chart of Emotional Quotient

Based on the result, could be concluded that Emotional Quotient in the medium category.

Learning Readiness

Data of variable Learning Readiness was collected from questionnaire with 17, distributed to 63 respondents. The tendency category of variable Learning Readiness, could be figured in the pie chart below.

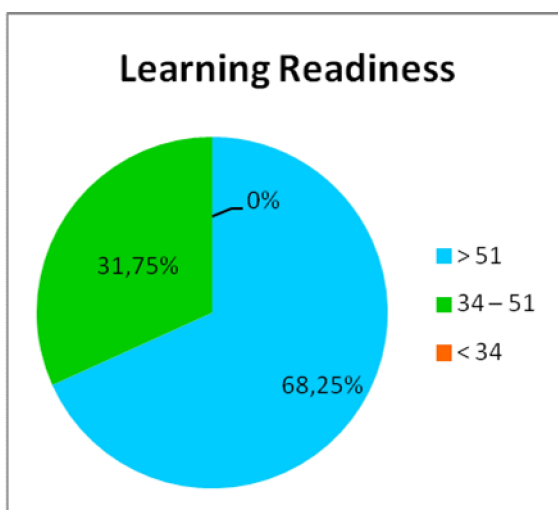


Figure 4. Pie Chart of Learning Readiness

Based on the result, it could be concluded that Learning Readiness was in the high category.

Learning Style

Data of variable Learning Style was collected from questionnaire with 17 questions, distributed to 63 respondents. The tendency category of variable Learning Style, could be figured in the pie chart below.

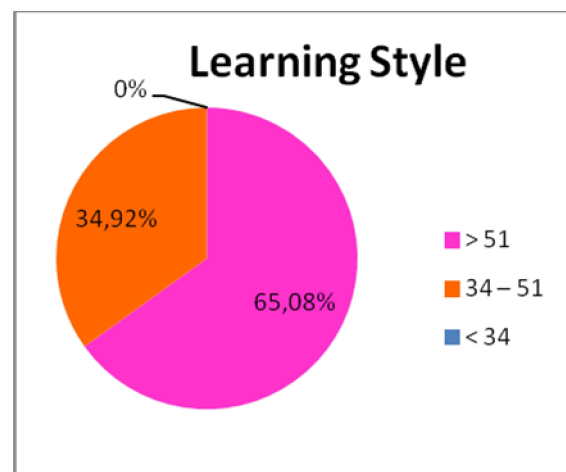


Figure 5. Pie Chart of Learning Style

Based on the result, it could be concluded that the Learning Style was in the medium category.

The Test of Prerequisite Analysis

1. Linearity Test

Linearity test result by using SPSS version 23 for Windows. Linearity test could be determined by using coefficient

F. Coefficient F in this analysis is the nominal of coefficient F on the Deviation line from Linearity which is figured in ANOVA Table.

Table 1. The Result of Linearity Test

Variable	F _{count}	F _{table}	Sig
X ₁ – Y	1,715	2,53	0,071
X ₂ – Y	1,567	2,53	0,119
X ₃ – Y	1,031	2,53	0,444
X ₄ – Y	1,537	2,53	0,122

From the table above can be conclude that all of variable are positive linierity. It shows that sig. more than 0,05, or F_{count} more than F_{table}.

2. Multicollinearity Test

Multicollinearity test is used as the requirement of square regression. Multicollinearity test analysis can be observed by tolerance value and variance inflation factor. If tolerance > 0,10 and Variance Inflation Factor (VIF) < 10 so that can be concluded there is not multicollinearity.

Table 2. The Result of Multicollinierity Test

Variable	VIF	Tolerance
X ₁	1,981	0,505
X ₂	2,091	0,478
X ₃	2,823	0,354
X ₄	2,709	0,369

From the table above can be concluded that there is no multicollinierity on each variable.

1. Discussion

The Effect of Parenting Style On The Learning Achievement of Financial Accounting

The following was the summary of simple regression test;

Table 3. The Result of Simple Regression of X₁ – Y

Information	Coefficient
Correlation Coefficient	0,406
Determination Coefficient	0,164
t _{count}	3,465
t _{table}	1,998
Coefficient	0,246
Constant	63,633
Sig.	0,001

The regression equation of one predictor can be stated in the following equation;

$$Y = 0,246 X_1 + 63,633$$

The equation shows that the number of coefficient X₁ is 0,246 which if Parenting Style (X₁) increased 1 point, the Learning Achievement of Financial Accounting (Y) will increase 0,246 point. Correlation coefficient (r_{x₁y}) is 0,406, determination coefficient (r²_{x₁y}) is 0,164, and t_{count} is 3,465 more than t_{table} in the significant level 5% as much as 1,998. It can be concluded that there is positive effect and significance of Parenting Style on the Learning Achievement of Financial Accounting in Grade X Accounting Student at SMK Negeri 1 Yogyakarta academic year of 2015/2016.

It can be concluded that the higher Parenting Style in the student learning process, the higher Learning Achievement of Financial Accounting will be. Parenting Style is an external factor effected on the Learning Achievement. According Sugihartono, et.al. (2007: 31) stated Parenting Style is a manner used for maintaining relationship with the children. The right parenting style, for the children, will build positive effect on the student learning attitude and responsibility, so that the better the parenting style is, the higher learning achievement would be reached. The statement is in parallel with the research conducted by Khasanah year of 2016, that there are positive effect Parenting Style on the Accounting Learning Achievement, which indicate value of $t_{count} > t_{table}$ that is $2,101 > 1,984$.

The Effect of Emotional Quotient On The Learning Achievement of Financial Accounting

The following is the simple regression test;

Table 4. The Result of Simple Regression of X2 – Y

Information	Coefficient
Correlation Coefficient	0,501
Determination Coefficient	0,251
t_{count}	4,519
t_{table}	1,998
Coefficient	0,460
Constant	56,681
Sig.	0,000

The regression equation of one predictor can be stated in the following equation;

$$Y = 0,460 X_2 + 56,681$$

This equation shows that the number of coefficient X_2 is 0,460 which means if Emotional Quotient (X_2) increased 1 point, the Learning Achievement of Financial Accounting (Y) will increase 0,460 point. Correlation coefficient (r_{x_2y}) is 0,501, determination coefficient ($r^2_{x_2y}$) is 0,251, and t_{count} is 4,519 more than t_{table} in the significant level 5% as much as 1,998. It can be concluded that there is positive effect and significance of Emotional Quotient on the Learning Achievement of Financial Accounting in Grade X Accounting Student at SMK Negeri 1 Yogyakarta academic year of 2015/2016.

The higher the Emotional Quotient in the learning process, the higher Learning Achievement of Financial Accounting would become. This is strengthen by Mustaqim (2004:154) who stated that emotional quotient has a tendency on the ability to understand the feeling of each and others, the ability to motivate himself and in the relationship with other people. Emotional Quotient is very important in the process and success of learning because it is not only about intelligence but also emotional. This statement is in line with the reasearch conducted by Widyaningsih year of 2013

which stated that there are positive effect Emotional Quotient on the Learning Achievement of Financial Accounting, indicated with value of $t_{count} > t_{table}$ is $7,570 > 1,983$.

The Effect of Learning Readiness On The Learning Achievement of Financial Accounting

The following is the simple regression test;

Table 5. The Result of Simple Regression of $X_3 - Y$

Information	Coefficient
Correlation Coefficient	0,475
Determination Coefficient	0,226
t_{count}	4,218
t_{table}	1,998
Coefficient	0,360
Constant	58,679
Sig.	0,000

The regression equation of one predictor can be stated in the following equation;

$$Y = 0,360 X_3 + 58,679$$

The equation shows that the number of coefficient X_3 is 0,360 which means if Learning Readiness (X_3) increased 1 point, the Learning Achievement of Financial Accounting (Y) will increase 0,360 point. Correlation coefficient (r_{x_3y}) is 0,475, determination coefficient ($r^2_{x_3y}$) is 0,226, and t_{count} is 4,218 more than t_{table} in the significant level 5% as much as 1,998. It can be concluded that there is positive

effect and significance of Learning Readiness on the Learning Achievement of Financial Accounting in Grade X Accounting Student at SMK Negeri 1 Yogyakarta academic year of 2015/2016.

The higher Learning Readiness, the higher Learning Achievement of Financial Accounting would become. It is strengthen by Nasution (2006: 179) that Learning Readiness is conditions before the learning activity. Prayitno (1997: 13) stated that the good learning preparation will make the student be ready to learn, so it will be easy for the student to concentrate during the learning process. The statement is in parallel to the research conducted by Rahmattika (2011) stated there are positive effect of Learning Readiness on the Learning Achievement of Economics Accounting. This is indicated from value of $t_{count} > t_{table}$ is $5,306 > 1,662$.

The Effect of Learning Style On The Learning Achievement of Financial Accounting

The following is the simple regression test;

Table 6. The Result of Simple Regression of $X_4 - Y$

Information	Coefficient
Correlation Coefficient	0,540
Determination Coefficient	0,292
t_{count}	5,015
t_{table}	1,998
Coefficient	0,400

Information	Coefficient
Constant	56,083
Sig.	0,000

The regression equation of one predictor can be figured in the equation below.

$$Y = 0,400 X_4 + 56,083$$

The equation shows that the number of coefficient X_4 is 0,400 which means if Learning Style (X_4) increase 1 point, the Learning Achievement of Financial Accounting (Y) will increase 0,400 point. Correlation coefficient (r_{x_4y}) is 0,540, determination coefficient ($r^2_{x_4y}$) is 0,292, and t_{count} is 5,015 more than t_{table} in the significant level 5% as much as 1,998. It can be concluded that there is positive effect and significance of Learning Style on the Learning Achievement of Financial Accounting in Grade X Accounting Student at SMK Negeri 1 Yogyakarta academic year of 2015/2016.

The higher Learning Style, the higher Learning Achievement of Financial Accounting would become. It is strengthenend by DePorter and Hernacki (2005: 110) who stated that Learning Style is a combination of how a person absorbs and manages and also maintains information. If a person is familiar with the Learning Style, he might be able to help himself in learning quickly and easily. The statement is in line with the research conducted by Selpia year of 2015 which

stated that there are positive effect Learning Style on the Learning Achievement of Financial Accounting, it is indicated in value $t_{count} > t_{table}$ is $0,509 > 0,195$.

The Effect of Parenting Style, Emotional Quotient, Learning Readiness And Learning Style Simultaneously On The Learning Achievement Of Financial Accounting

The following is the result of multiple regression;

Table 7. The Multiple Regression Result

Information	Coefficient
X_1	0,015
X_2	0,219
X_3	0,036
X_4	0,248
$R_{x(1,2,3,4)y}$	0,577
$R^2_{x(1,2,3,4)y}$	0,333
F_{count}	7,235
F_{table}	2,53
Constant	51,512
Sig.	0,000

The regression equation of four predictor can be figured as follows;

$$Y = 0,015X_1 + 0,219X_2 + 0,036X_3 + 0,248 X_4 + 51,512$$

Correlation coefficient ($R_{x(1,2,3,4)y}$) is 0,577, determination coefficient ($R^2_{x(1,2,3,4)y}$) is 0,333, and F_{count} is 7,235 more than F_{table} in the significant level 5% as much as 2,53. It can be concluded that there is positive effect of Parenting Style, Emotional Quotient, Learning Readiness and Learning Style simultaneously on the

Learning Achievement of Financial Accounting in Grade X Accounting Student at SMK Negeri 1 Yogyakarta academic year of 2015/2016.

The higher Parenting Style, Emotional Quotient, Learning Readiness, and Learning Style, the higher Learning Achievement of Financial Accounting would become. This research is strengthened by the theory conducted by Slameto (2010: 54) which stated that there are factors affected the learning achievement which involved into two those are external and internal factors. Parenting style is an external factor, meanwhile Emotional Quotient, Learning Readiness, and Learning Style are internal factors.

This statement is in line with the research conducted by Khasanah (2016) which stated that there is positive and significant effect of Parenting Style on the Accounting Learning Achievement in Grade XI Social Science Student at SMA Negeri Jumapolo academic year of 2015/2016. The research conducted by Widyaningsih (2013) which stated that there is positive and significant effect of Emotional Quotient on the Learning Achievement of Financial Accounting in Grade XI Accounting Student at SMK Negeri 1 Godean academic year of 2012/2013. The research conducted by Rahmattika (2011) which stated that there is positive and significant effect of

Learning Readiness on the Accounting Learning Achievement in Grade XI Social Science at SMA Negeri 5 Tegal academic year of 2009/2010. The research conducted by Selpia (2015) which stated that there is positive and significant effect of Learning Style on the Accounting Learning Achievement in Grade X Accounting Student at SMK Negeri 7 Yogyakarta academic year of 2014/2015.

The research conducted by the researcher is supporting the four studies that Parenting Style, Emotional Quotient, Learning Readiness and Learning Style simultaneously have the positive and significant effect on the Learning Achievement of Financial Accounting. This research result can be concluded that the fourth hypothesis is accepted.

CONCLUSION AND SUGGESTION

Conclusion

1. There are positive and significant affect of Parenting Style on the Learning Achievement of Financial Accounting in Grade X Accounting Student at SMK Negeri 1 Yogyakarta Academic Year 2015/2016. Based on the result of correlation coefficient (r_{x1y}) is 0,406 and determination coefficient (r^2_{x1y}) is 0,164, value of t_{count} (3,465) > t_{table} (1,998) on significant level of 5%.

2. There are positive and significant affect of Emotional Quotient on the Learning Achievement of Financial Accounting in Grade X Accounting Student at SMK Negeri 1 Yogyakarta Academic Year 2015/2016. Based on the result of correlation coefficient (r_{x2y}) is 0,501 and determination coefficient (r^2_{x2y}) is 0,251, value of t_{count} (4,519) > t_{table} (1,998) on significant level of 5%.
3. There are positive and significant affect of Learning Readiness on the Learning Achievement of Financial Accounting in Grade X Accounting Student at SMK Negeri 1 Yogyakarta Academic Year 2015/2016. Based on the result of correlation coefficient (r_{x3y}) is 0,475 and determination coefficient (r^2_{x4y}) is 0,226, value of t_{count} (4,218) > t_{table} (1,998) on significant level of 5%.
4. There are positive and significant affect of Learning Style on the Learning Achievement of Financial Accounting in Grade X Accounting Student at SMK Negeri 1 Yogyakarta Academic Year 2015/2016. Based on the result of correlation coefficient (r_{x4y}) as much as r 0,54 and determination coefficient (r^2_{x4y}) was 0,292, value t_{count} (5,015) > t_{table} (1,998) on the significant level 5%.
5. There are positive and significant affect of Parenting Style, Emotional Quotient, Learning Readiness, and Learning Style simultaneously on the Learning Achievement of Financial Accounting in Grade X Accounting Student at SMK Negeri 1 Yogyakarta Academic Year 2015/2016. Based on the result of correlation coefficient ($r_{x(1,2,3,4)y}$) as much as 0,577 and determination coefficient ($r^2_{x(1,2,3,4)y}$) is 0,333, value of F_{count} (7,235) > F_{table} (2,53) on significant level of 5%. Meanwhile, Relative Contribution on Parenting Style 29,52%, Emotional Quotient 20,92%, Learning Readiness 25,08%, and Learning Style 24,48%. Effective Contribution on the Parenting Style 9,83%, Emotional Quotient 6,97%, Learning Readiness 8,35%, and Learning Style 8,15%. Parenting Style, Emotional Quotient, Learning Readiness and Learning Style simultaneously have effective contribution on the Learning Achievement of Financial Accounting as much as 33,3%.

Suggestion

1. The teacher have good relationship with the parents for motivate students, in order to strengthened their interests on learning accounting.

2. The teacher motivate students to manage emotion and use the emotion productively such always be positive on anything happened.
3. The teacher motivate students to read the next material, even though there is no homework or test, so that they could consulting the difficult material and be ready in learning financial accounting.
4. The teacher could give task by group, so students can use the time with friends for playing and learning group at once.

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