PARENTS NURTURING PATTERN, SELF-EFFICACY, AND LEARNING MOTIVATION EFFECT TO ACCOUNTING LEARNING ACHIEVEMENT

PENGARUH POLA ASUH ORANG TUA, SELF-EFFICACY DAN MOTIVASI BELAJAR TERHADAP PRESTASI AKUNTANSI

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Abstract

The objective of this research for knowing: (1) The effect of parents nurturing pattern to accounting learning achievement. (2) The effect of self-efficacy on accounting learning achievement. (3) The effect of learning motivation to accounting learning achievement. (4) The effect of Parents nurturing pattern, self-efficacy and learning motivation to accounting learning achievement. This research belongs to ex-post facto and population research. The population is 60 students from accounting department SMK Muhammadiyah 2 Yogyakarta. The Questionnaires has been tested for validity and reliability before research was conducted. This research used simple and multiple regression to test the hypothesis. The results of this research are: (1) There is a positive effect of Parents nurturing pattern on accounting learning achievement as 34%. (2) There is not an effect of self-efficacy on accounting learning achievement. (3) There is not an effect of self-efficacy on accounting learning achievement. (4) There is a positive effect of Parents nurturing, self-efficacy and learning motivation as simultaneous on accounting learning achievement as 46%.

Keywords: Parents Nurturing Pattern, Self-Efficacy, Learning Motivation, Accounting Learning Achievement

Abstrak

Penelitian ini bertujuan untuk mengetahui: (1) Pengaruh pola asuh orang tua terhadap prestasi belajar akuntansi. (2) Pengaruh self-efficacy terhadap prestasi belajar akuntansi. (3) Pengaruh motivasi belajar terhadap prestasi belajar akuntansi jurusan akuntansi SMK Muhammadiyah 2 Yogyakarta. (4) Pengaruh pola asuh orang tua, self-efficacy dan motivasi belajar terhadap prestasi belajar akuntansi. Penelitian ini termasuk ke dalam penelition ex-post facto dan penelitian populasi. Populasi dari penelitian ini adalah 60 siswa jurusan akuntansi SMK Muhammadiyah 2 Yogyakarta. Kuisioner telah di uji validitas dan reliabilitasya sebelum penelitian dilaksanankan. Hasil dari penelitian ini adalah: Terdapat pengaruh yang positif dari pola asuh orang tua terhadap prestasi belajar akuntansi sebesar 34%. (5) Tidak terdapat pengaruh self-efficacy terhadap prestasi belajar. (6) Terdapat pengaruh yang positif dari motivasi belajar terhadap prestasi belajar akuntansi sebesar 43%. (7) Terdapat pengaruh yang positif dari pola asuh orang tua, self-efficacy dan motivasi belajar terhadap prestasi belajar akuntansi sebesar 46%.

Kata Kunci : Pola Asuh Orang Tua, Self-Efficacy, Motivasi Belajar, Prestasi Belajar Akuntasi

INTRODUCTION

Indonesia'education can be conducted as formal, nonformal, and informal. Formal education is conducted in school from basic, middle until high education level. Nonformal education conducted in courses, unofficial organizations, and early childhood education. While informal education is education that appears unconsciously in families and environments (Undang-Undang No 20:2003).

Those three ways of education are expected to reach the national education goal. Formal education particularly is learning and teaching process in a classroom. Learning and teaching activities have to be effective and efficient. Effective learning indicates the tendency of learning that focus on students development and empowerment. Learning is not only focused on student ability to mastering the competence but internalizing the competence to practice in daily life (Mulyasa, 2003: 149). While efficient is improving a learning quality, shorten the learning time, decreasing cost without decrease the quality and compare between effort and result (Muhibin Syah, 2016:125).

Generally, education is conducted in a family environment, school, and society. Family's environment can be called as the first place of someone behavior formation (Udau, 2013:72). The basic value will be socialized in a family environment. In another word, the family becomes one of a factor that influences children behavior. The differentiation of student's behavior will be seen in the classroom in learning and teaching process. It can be shown with attitude and response students (e.g., active, responsive, passive, unresponsive and hyperactive).

This condition will raise the difficulty of the teacher to choose appropriate teaching methods. Based on observation during a practice of teaching on 20th July to 10th September 2016.

SMK Muh 2 Yogyakarta is located on Tukangan Street number 2, Tegal Panggung, Danurejan, Yogyakarta. It has three departments, there are Accounting, Office Administration, Computer and Networking Technical.

This research focuses on accounting department which contains first, second and third grades. Accounting department contains sixty students. The observation has conducted in accounting department on first and second class. The condition of a student in the classroom especially in first and second grade was not effective and efficient for the learning process. The students did activities that disturb learning process. They talked unrelated topic with accounting subject, slept, focused on a mobile phone. The student also did not do the task and difficult to understand instruction of task that given by the teacher.

Based on observation during teaching practice, 62% students of second grade did not submit the task and about 20% students who did the task but with incorrect instruction. This problem indicated that students who motivation is low. Although, teachers have already used several teaching methods to teach and also give motivation with reward. A child who has motivated to learn something will struggle to learn well and

diligent, with the expectation to get the good result (Hamzah B Uno, 2004: 28). It defines that student who has a good motivation will do the best to reach the best goal in learning.

Beside of motivation problem, the student also has the low self-confidence to did the tasks or assignment and examinations. According to student statements, by interviewed 10 students in second-grade students said they can't do the task. They often complained when teacher giving assessments and examination. In the other hand, a teacher had been giving easy questions of examinations and simple assignments.

They were depended on friends answer and cheating in an examination. This condition can be called that self-efficacy of students is low. Self-efficacy is a conviction of someone that he can find the ways to reach the goal and belief that the way can deliver him to reach the goal (Ali and Asrori 2014: 204).

According to observation, 82% of students of second and first grade did not reach the Minimum Mastery Criteria (KKM) in the daily

examination. It indicated that student' learning achievements were low. They have to reach 75 scores in the examination. It was not difficult for students to reach 75 scores because the questions that have been given by teacher were had explained by teacher

According to Arifin (2016:12), achievement as indicator quality of knowledge that mastering of a student. Achievement of student can be measured with the result of the examination. A score of examination as an indicator of understanding about accounting material that has been taught by a teacher, when the student gets an unsatisfied result in the examination, it can be concluded that most of the competencies haven't reached. It becomes a serious problem for students, school, and generally education. The focus of research is finding the relation between factors which affected low of learning achievement of students and how it can give influence to achievement.

Problems identification are a (1) lack of students learning motivation which are shown in class activities while learning and teaching the process.

Lack of learning achievements of students. Self-efficacy of the student is low. The type of Parents nurturing pattern of student's Parents in accounting department SMK Muhammadiyah 2 Yogyakarta academic year 2016/2017 does not yet know. The effect of Parents nurturing pattern, self-efficacy and learning motivation to learning achievement on accounting department SMK Muhmmadiyah 2 Yogyakarta academic year 2016/2017 does not yet know.

The research objectives are knowing the effect of parent nurturing pattern, self-efficacy and learning motivation effect to accounting learning achievement as partial variable and simultaneous variables. This research hope will give benefit for theoretical and practical advantages. Theoretical advantage is expected to increase knowledge and become reference about parents nurturing pattern, self-efficacy, and accounting learning motivation. While practical benefit for the researcher is to improve knowledge. The researcher can improve knowledge. The researcher can apply

the theory which has been given in lecture and Increasing experience for becoming a teacher. School can consider for many problems that caused decreasing learning achievement.

The teacher can improve the quality of learning while students can improve learning motivation and accounting learning achievement. Parents can apply the best parenting style to increase accounting learning achievement. The research formulation are How is the effect of parents nurturing pattern to accounting learning achievement on accounting department SMK Muhammadiyah 2 Yogyakarta academic year 2016/2017.

RESEARH METHOD
Type of Research

Based on variable appearance this research belongs to ex-post facto research (i.e., research which have variables happened before research). However, according to how the research do, this research belong to coloration research or relationship research which is to know the level of relationship between two variables or more without doing some manipulation and changing the data (Arikunto, 2013:17).

Location and Time of Rea-search

This research was conducted in SMK Muh 2 Yogyakarta which is located in Tukangan Street number 2 on January, 20th 2017.

Research Subject

This research belongs to population research that takes data of 65 students and Parents of accounting department SMK Muhammadiyah 2 Yogyakarta academic year 2016/2017 with detail description 24 students from X class, 24 Students from XII class and 17 students from XII class.

Procedure

This research collected the data of parent nurturing pattern, self-efficacy and learning motivation variables by gave the quisionnaire to students and took students report card as data of learning achievemet variable. the quessionaire did vaidity and reliability first before reseach was conducted. The next step was computing the data to concluded the research result.

Data, Instrument and Data Colecting Tehnique

Data

Data was calulated to define mean, median, and modes. The category was defined by calculated mean ideal and standart deviation ideal. Distribution frequency table and histogram was a tool to know the class distribution of data.

Instrument

The research used questionnaire and documentation (Student Report Card) to collect the data. The questionnaire has tested on SMK Muhammadiyah 1 Yogyakarta, accounting department as 32 students on 10 January 2017.

Data Analysis Tehnique

The data analysis technique consists of descriptive, prerequisite analysis test, and hypothesis test. Prerequisite anylisi technique consist of multicolinearity, linearity and heteroscedastiity. The hypotesist test consit of simple and multiple regression. The steps to make a simple and multiple regression are making the equation, defininng the coeficient correlation and the last is defining teterminant coeffiient.

RESULT AND DISCUSSION

1. Desrptive Test

a. Accounting Learning Achievement

The maximum score of learning achievement is 85 and the minimum score is 85. Most of the students get 77 scores, it belongs to the medium category of the score. The mean is 80.27 with standard deviation 1.858. According to the category of achievement, accounting score all of the students belong to competence category on rank B level.
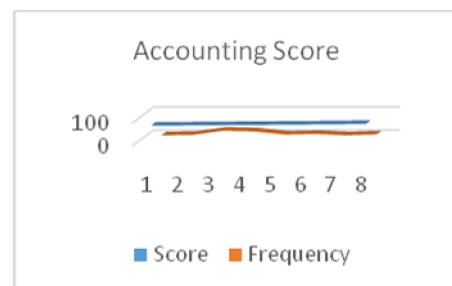

Figure 1. Line Chart of Accounting Achievement

b. Parents Nurturing Pattern

The most Parents of accounting student SMK Muhammadiyah 2 Yogyakarta has parenting style permissive as 47%. The authoritarian

type has 30%. The lowest is authoritative that have the percentage as 23%. So the conclusion, type of Parents nurturing pattern in accounting department SMK Muhammadiyah 2 Yogyakarta is mostly permissive.
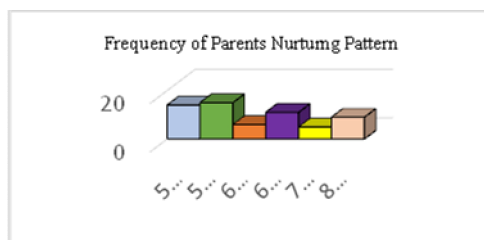

Figure 2. Histogram of Parents Nurturing Pattern Frequency

Table 1. Categorize of Parents Nurturing Pattern Type

Category	Frequency	Percent
Permissive	28	46.7
Authoritarian	18	30.0
Authoritative	14	23.30
Total	60	100.0

Source: Data Processing

c. Self-Efficacy

Self-efficacy of students belong to medium, according to mean ideal calculated as 48%. The self-efficacy of accounting student as 30% is high and 22% belongs to the low category of self-efficacy.

It can be concluded that self-efficacy of accounting student on

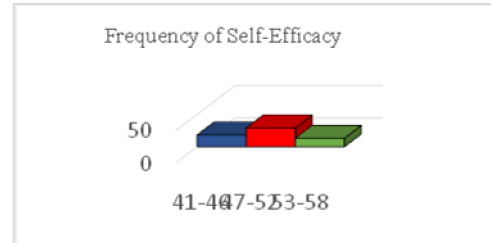SMK Muhammadiyah 2 Yogyakarta belongs to medium level.

Figure 3. Histogram of Self-Efficacy

Table 2. Category of Self-Efficacy

Category	Frequency	Percent
Low	18	30
Medium	29	48.3
High	13	21.7
Total	60	100.0

Source: Data Processing

d. Learning Motivation

The learning motivation of students as 45% belongs to low. The 25 % of accounting students belong to the middle. The 40 % of student have high motivation. It can be concluded that most of the student of accounting department is SMK Muhammadiyah 2 belongs to low.
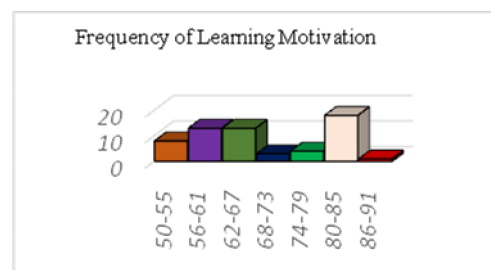

Figure 4. Histogram of Learning Motivation Distribution

Table 3. Category of Learning Motivation

Category	Frequency	Percent
low	27	45
Medium	9	15
High	24	40
Total	60	100.0

Source: Data Processing

2. Prerequsite Test

a. Linearity

Linearity test function is to knowing the linear relation between variable of independent and dependent. There are two required, to recognize the relation. The first one is comparing Fount and Ftable, Fount has to smaller than Ftable. The another requirement is significance has to more than 5%. The result of linearity test by using statistic tools will be shown in the following table

Table 5. Linearity Test of Variables

Variables	df	variable	F_{count}	Significance
(X_1) to Y	26:32	1,860	1,254	0,825
(X_2) to Y	14:44	1,834	1,210	0,603
(X_3) to Y	25:33	1,849	0,751	0,768

Source: Data Processing

The result is shown that the Fable is bigger than Fcount. The significance also more than 5% (0.05). It can be concluded that all

variables of independent (Parents nurturing pattern, Self-Efficacy and Learning Motivation Effect) have a linear relation with the dependent variable

b. Multicolinearity

Multicollinearity test is to know the relation or multicollinearity between variable. There are two requirements, tolerance has to smaller than 0,10 and VIF value has to smaller than 10.

Table 6. Multicolinearity Result

Variables	Result	
	Tolerance	VIF
Parrent Nurturing Pattern (X_1)	(	
	.524	.908
Self-efficacy (X_2)	(	
	.423	.312
Learning Motivation (X_3)	(	
	.585	.710

Source: Data Processing

According to the table, the value of tolerance all of the variables is smaller than 0.10 and value of VIF is smaller than 10. It can be concluded that it does not have multicollinearity between variable.

b. Heteroscedasticity

Table 7. Heterosedasticity Result

Variable	Coefficient	significant
Parrent Nurturing Pattern (X_1)	-0.008	0.365
Self-efficacy	0.024	0.571

(X_2)		
Learning Motivation (X_3)	0.019	0.418

Source: Data Processing

According to the table, the value of coefficient is smaller than 0.05. The significant value also bigger than 0.05 for all variables. The conclusion, there is no heteroscedasticity in the regression.

H1: Parents Nurturing Pattern Has Effect On Accounting Learning Achievement

Parents nurturing pattern has a positive effect on accounting learning achievement with the equation $Y= 73.469+0.103$ X_1. The equation means that the increasing of 1 variable of Parents nurturing pattern will increase accounting learning achievement as 0.103. If the value of Parents nurturing pattern is 0, accounting learning achievement has value 73.469. The value of R^2 of Parents nurturing pattern is 0.466. It can be concluded that Parents nurturing pattern has influenced the accounting learning achievement as 47%, the 53% is influenced by another variable outside the research.

Parents nurturing pattern according to Baumrid is Parents activity that influences children behavior outcomes. Accounting learning achievement belongs to one of the children aspects from behavior outcomes. It similar to the research that was conducted by Isni Agustiawati (2012), that Parents nurturing pattern has an effect on accounting learning achievement.

H2: Self-Efficacy Has Not An Effect On Accounting Learning Achievement

Self-efficacy has not an effect on accounting learning achievement because the value of r_{count} is 0.162. The value of r_{count} is smaller than r_{table}. The r_{table} is 0.245. So the Ha is rejected. The equation is $Y= 75.569 +0.76$ X_2. The increasing of 1 self-efficacy will increase accounting learning achievement as 0.76. The value of accounting learning achievement is 75.569 when the self-efficacy is 0.the result is similar with research that has conducted by Sugiyana (2015), revealed that self-efficacy was not had an effect on learning achievement. The hypothesis

is rejected because the theory has explained that the higher self-efficacy of someone will raise a higher learning achievement. In this research student learning achievement on competence level but the self-efficacy belongs to medium.

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H3: Parents Nurturing Pattern Has Effect On Accounting Learning Achievement

Learning motivation has a positive effect on accounting learning achievement is shown with the value of r_{count} is 0.653. The value of r_{count} is bigger than $r_{teble.}$ It is shown with the equation Y= 73.139+0.104X_3, when learning motivation increased 1 accounting learning achievement will increase 0.104. The value of accounting learning achievement is 73,139 when the learning motivation value is 0. The value of R^2 is 0.427. The value effect of learning motivation to accounting learning achievement as 47%, another is influenced by other factors outside the research. Learning motivation give the possitive pressure to children behhaviour for studying more. The result is similar with research that was conducted by Citra Yuliastuti (2007), learning motivation has an effect to acccounting learning achievement.

H4: Parents Nurturing Pattern, Self-Efficacy and Learning

Motivation Have Effect On Accounting Learning Achievement

There is a positive effect between Parents nurturing pattern, self-efficacy and learning motivation effect to accounting learning achievement as simultaneous. The value of r_{count} is 0,676. It belongs to high correlation with the equation $Y= 0.039X_1+0.045X_2+0.023X_3+70.250$.

The meaning of equation is the increasing Parents nurturing pattern, self-efficacy and learning motivation as 1 will increase accounting learning achievement according to beta coefficient each variable with another variable is the table or fixed. It is not a value of all variable, the value of learning motivation is 70.250. The value of R^2 is 0,428. The effect of Parents nurturing pattern, self-efficacy and learning motivation effect to accounting learning achievement as 43% another is influenced by another factor. Learning motivation gives the highest relative and effective contribution as 70.1% and 33%. Self-efficacy have the lowest relative and effective contribution to accounting learning achievement as 2.9% and 2%. Parents nurturing pattern have 27% relative contribution and 11% effective contribution.

CONCLUSION AND RECOMMENDATION

Conclusion

Learning motivation gives the highest relative and effective contribution as 70.1% and 33%. Self-efficacy have the lowest relative and effective contribution to accounting learning achievement as 2.9% and 2%. Parents nurturing pattern have 27% relative contribution and 11% effective contribution.

Parents nurturing pattern variable mostly belongs to a permissive type. Parents have parenting style permissive as 47%. The authoritarian type has 30%. The lowest is authoritative that have the percentage as 23%. So the conclusion, type of Parents nurturing pattern in accounting department SMK Muhammadiyah 2 Yogyakarta is mostly permissive.

The regression equation is $Y= 73.469+0.103 X1$. The value of r is 0.580. It belongs to high correlation. The value is r_{count} is bigger than r_{table}.

It can be concluded that Parents nurturing patterns have the effect to accounting learning achievement.as 37%.

Self-efficacy of students belong to medium, according to mean ideal calculated as 48%. The self-efficacy of accounting student as 30% is high and 22% belongs to a low category of self-efficacy. It can be concluded that self-efficacy of accounting student in SMK Muhammadiyah 2 Yogyakarta belongs to medium level. The regression equation is $Y= 75.569 +0.76 X_2$ and r_{count} value is 0.162. The value is r_{count} is smaller than r_{table}. So, self-efficacy has not an effect on accounting learning achievement.

Learning motivation of students as 45% belongs to low. The 25 % of accounting students belong to the middle. The 40 % of student have high motivation.it can be concluded that most of the student of accounting department is SMK Muhammadiyah 2 Yogyakarta have low motivation. The regression equation is $Y= 73.139+ 0,104X_3$ the value of r_{count} is 0.563.

It is related to the strong effect of correlation. The r_{count} is bigger than r_{table}. It can be concluded that learning motivation has the effect to accounting learning achievement as 43%.

Parents nurturing pattern, self-efficacy and learning motivation as simultaneous have an effect on accounting learning achievement with equation $Y=0.039X_1+0.045X_2+0.23X_3 +70.250$ and have r value 0.676 its belong to strong effect.

The value of adjusted R^2 is 0.457. So the effect of all variable is 43% on accounting learning achievement. 57% is an effect from another variable outside the research.

Recommendation

Teachers have to increase student motivation because according to this research students' motivation is low. Learning motivation also has a positive strong effect on learning achievement, so it becomes the essential part to increase learning achievement.

Parents have to give a best parents nurturing pattern to increasing student achievement because parents

nurturing have a positive strong effect on accounting learning achievement

Student have to increase their accounting learning achievement score from B level to A level (very competence) The school is suggested to conduct Parents nurturing socialization to inform the best parenting style. It can help the Parents to know the way of good parenting style for the children because Parents nurturing pattern has the strong effect on learning achievement.

Student have to increase the ability in accounting subject with reading the inspiration and accounting book to increase the motivation because the motivation have strong effect on accounting achievement

Parents have to evaluate the parenting nurture to make student achievement better.The teacher has to develop the best teaching method to increases the motivation of students and define some minutes while teaching and learning process to motivation time. Teachers also can suggest their students to following the competition in accounting subject to raising up student motivation.

According to The limitedness of this reaseach is parents nurturing pattern variable just measured with the student perspective. It could happen because the questionnaire is not return to the researcher. It makes the data can be calculated and analyzed. The second limitedness is subject of reseach was just collected 60 students, although the proposal mentioned 65 students. To other researcher have to continue this research and make the better research.

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