



THE INFLUENCE OF LEARNING INTEREST AND TEACHER'S TEACHING METHOD ON LEARNING ACHIEVEMENT OF GOVERNMENTAL ACCOUNTING

PENGARUH MINAT BELAJAR DAN METODE MENGAJAR GURU TERHADAP PRESTASI BELAJAR PRAKTIKUM AKUNTANSI LEMBAGA

Olivia Puspita Ningrum

Accounting Education Study Program, Yogyakarta State University
oliviapuspita.2019@student.uny.ac.id

Siswanto

Lecturer in Accounting Education Department, Yogyakarta State University
siswanto@uny.ac.id

Abstract

This study aims to determine: (1) The Influence of Learning Interest on Learning Achievement of Governmental Accounting; (2) The Influence of the Teacher's Teaching Method on Learning Achievement of Governmental Accounting; (3) The Influence of Learning Interest and Teacher's Teaching Method on Learning Achievement of Governmental Accounting. This research type is ex-post facto with the subjects 107 student class XI AKL at SMK Negeri 1 Godean. Data collection techniques used were questionnaires, observation sheets, and documentation. The data analysis technique used is simple regression and multiple regression analysis. The results of the study show that: (1) There is a positive and significant influence Learning Interest on Learning Achievement of Governmental Accounting with a correlation coefficient (r_{x_1y}) of 0.441; the coefficient of determination ($r^2_{x_1y}$) is 0.195. (2) There is a positive and significant influence Teacher's Teaching Method on Learning Achievement of Governmental Accounting with a correlation (r_{x_2y}) of 0.421; the coefficient of determination ($r^2_{x_2y}$) is 0.178. (3) There is a positive and significant influence Learning Interest and Teacher's Teaching Method together on Learning Achievement of Governmental Accounting with a correlation coefficient ($r_{y(1,2)}$) of 0.490; the coefficient of determination ($r^2_{y(1,2)}$) is 0.240.

Keywords: *Learning Achievement, Governmental Accounting, Learning Interest, Teacher's Teaching Method*

Abstrak

Penelitian ini bertujuan untuk mengetahui: (1) Pengaruh Minat Belajar terhadap Prestasi Belajar Praktikum Akuntansi Lembaga; (2) Pengaruh Metode Mengajar Guru terhadap Prestasi Belajar Praktikum Akuntansi Lembaga; (3) Pengaruh Minat Belajar dan Metode Mengajar Guru secara bersama-sama terhadap Prestasi Belajar Praktikum Akuntansi Lembaga. Penelitian ini merupakan jenis penelitian ex-post facto dengan subjek penelitian adalah seluruh Siswa kelas XI AKL SMK Negeri 1 Godean Tahun Ajaran 2022/2023 dengan jumlah 107 siswa. Teknik pengumpulan data yang digunakan adalah kuesioner, lembar observasi, dan dokumentasi. Teknik analisis data yang digunakan ialah analisis regresi sederhana untuk hipotesis pertama dan kedua serta analisis regresi ganda untuk hipotesis ketiga. Hasil penelitian menunjukkan bahwa: (1) Terdapat pengaruh positif antara Minat Belajar terhadap Prestasi Belajar Praktikum Akuntansi Lembaga dengan koefisien korelasi (r_{x_1y}) sebesar 0,441; koefisien determinasi ($r^2_{x_1y}$) sebesar 0,195. (2) Terdapat pengaruh positif antara Metode Mengajar Guru terhadap Prestasi Belajar Praktikum Akuntansi



Lembaga dengan koefisien korelasi (rx_{2y}) sebesar 0,421; koefisien determinasi (r^2x_{2y}) sebesar 0,178. (3) Terdapat pengaruh positif Minat Belajar dan Metode Mengajar Guru secara bersama-sama terhadap Prestasi Belajar Praktikum Akuntansi Lembaga dengan koefisien korelasi ($ry_{(1,2)}$) sebesar 0,490; koefisien determinasi ($r^2y_{(1,2)}$) sebesar 0,240.

Kata Kunci: *Prestasi Belajar, Praktikum Akuntansi Lembaga, Minat Belajar, Metode Mengajar Guru*

INTRODUCTION

Education is an essential part of various fields of life that aims to improve the quality of human life. The National Education System, as referred to in Law Number 20 of 2003 Article 3, states that the mission of national education is to develop the potential of students to become human beings who believe and fear God Almighty, have a noble character, healthy, knowledgeable, capable, creative, independent and become citizens of a democratic and responsible country. The importance of education in Indonesia is marked by the existence of a 12-year compulsory education program which means that everyone must at least complete their education at the secondary education level or the Senior High School (SMA)/Vocational High School (SMK)/Madrasah Aliyah (MA) level.

SMK is a form of secondary education that trains students in specific fields and for particular skills. One of the expertise concentrations in Vocational High Schools based on the Decree of the Head of the Educational Standards, Curriculum, and Assessment Agency of the Ministry of Education, Culture, Research, and Technology Number 024/H/KR/2022 is Business and Management with the Marketing Expertise Program; Office Management and Business Services Expertise Program; and Accounting and Finance Institutional Expertise Program. Munandar (2019, pp. 75-76) said that SMK plays a role in improving the quality of Human Resources in Indonesia so that they can compete with others from developed countries worldwide. The Accounting and Finance Institutional Program will produce an Accountant. Accountants are recognized as essential in determining the future, strengthening and maintaining economic stability.

Based on data from <https://dikpora.jogjapro.go.id/>, nine vocational high schools in Sleman Regency have Negeri status and offer various skills programs. More specifically, of the nine schools with an Accounting and Finance Institution Expertise Program, namely SMK Negeri 1 Godean, SMK Negeri 1 Tempel, and SMK Negeri 1 Depok. Looking at the LPMPPT data regarding the Top 1000 schools for 2020 & 2021 based on UTBK scores, it is known that the ranking of SMK Negeri 1 Godean is below SMK Negeri 1 Tempel and SMK Negeri 1 Depok. Whereas in 2022, SMK Negeri 1 Godean did not enter the Top 1000. This drop in ranking can be a benchmark for problems with student achievement. Therefore, the researcher chose SMK Negeri 1 Godean as the research location.

SMK Negeri 1 Godean used the Merdeka Curriculum in the Accounting and Finance Institution Expertise Program, especially in Class XI. Based on the Structure of the Merdeka Curriculum, it is known that Subjects are divided into 2, namely General and Vocational. Vocational Subjects it is divided into nine subs, namely (1) Vocational Mathematics; (2) English; (3) Informatics; (4) Natural and Social Science Projects; (5) Fundamentals of the Skills Program; (6) Concentration of Accounting Expertise; (7) Creative and Entrepreneurial Projects; (8) Field Work Practices; and (9) Elective Subjects. The Concentration of Accounting Expertise in Class XI is divided into five compulsory subjects. These subjects include (1) Business Economics and Tax Administration; (2) Accounting Practicum for Service, Trade, and Manufacturing Companies; (3) Governmental Accounting; (4) Financial Accounting; and (5) Computer Accounting.



This research focused on Subjects of Governmental Accounting because there were problems regarding learning achievement. Even though the subject is included in the Concentration of Accounting Expertise and students must understand. Governmental Accounting Subjects will also be tested in the School Examination and used as a benchmark for the success of school output in the Accounting and Finance Institutional Expertise Program. In this subject, students are taught to record financial accounting systems and village financial accounting structures, record financing receipts and financing disbursements in the village and prepare financial reports. This is in line with the opinion of Alfin & Listiadi (2021, p. 59), which states that the Governmental Accounting contains material on the accounting recording system that applies in local and village governments. More specifically, Sari et al (2020, p. 65) explained that in class XI, this subject focuses more on preparing regional government financial reports, especially Regional Apparatus Organizations. Therefore, Learning Achievement in Governmental Accounting is very important.

Learning Achievement of Governmental Accounting discloses learning outcomes and students' abilities in these subjects after completing learning activities. Learning achievement is an indicator of educational success expressed in the form of scores or numbers obtained from the results of tests given by teachers based on the competencies learned. According to Syah (2017, p. 139), learning achievement is the level of success of students in achieving the goals set in a program. Learning achievement can measure the success of a teaching and learning process. This is in line with the opinion expressed by Rosyid et al (2019, p. 9) state that learning achievement is the result of a learning activity and changes achieved by students and expressed in the form of symbols, numbers, letters, or sentences that can reflect the learning outcomes that have been achieved by each student in a certain period. High or low learning achievement can represent whether students can understand learning well or not. Another opinion was put forward by Helmawati (2018, p. 36) that learning achievement is the result of learning. Achievements are obtained from evaluation or assessment. High or low learning achievement can represent whether students can understand learning well. The standard for assessing student achievement used at SMK Negeri 1 Godean follows the reference to the Decree of the Minister of Education, Culture, Research and Technology of the Republic of Indonesia No. 21 of 2022 concerning the Assessment Standards for Early Childhood Education, Basic Education and Secondary Education which is 100%.

Based on the documentation of Middle Semester Assessment and Final Semester Assessment grades, it is known that there are students who have not reached the Minimum of Mastery Learning Criteria, namely 76. At Middle Semester Assessment, 64 out of 107 students have not reached the Minimum of Mastery Learning Criteria (59%), and at Final Semester Assessment, 64 out of 107 students have not reached Minimum of Mastery Learning Criteria (59%). Based on the Curriculum Regulations, SMK Negeri 1 Godean sets the standard of learning success that schools must achieve as 100%. So, if students have not reached the Minimum of Mastery Learning Criteria, they will take part in a remedial program so that the student's scores can get the specified Minimum of Mastery Learning Criteria.

In learning achievement, several factors may influence, including factors that come from within the student or internal factors and factors that come from outside the student or external factors (Slameto, 2015, p. 54). Factors that come from internal include interest, intelligence, talent, ability, motivation, self-concept and fatigue. Meanwhile, factors external include the school environment, namely the teacher's teaching methods, curriculum, teacher-student relationship, student-student relationship with facilities and infrastructure, and time discipline; family environment; and the community environment (Slameto, 2015, p. 54). Another opinion was expressed by Darmadi (2017, p. 304) who stated that the factors that



influence student learning achievement include internal factors which include interest, talent, intelligence, motivation and cognitive abilities and external factors which include infrastructure, as well as environmental situations both family, school and community environments. Not much different from the opinion expressed by Pratiwi (2015, p. 82), the factors that affect learning achievement can be classified into two groups namely internal and external. The internal factors include intelligence, physique, attitudes, interests, talents, and motivation. In comparison, the external factors include the family environment, school environment, and community environment.

Based on observations and surveys conducted with student's class XI of Accounting and Finance Institution at SMK N 1 Godean about Learning Governmental Accounting in class, several problems occurred. These problems include students not taking notes on learning material, students not trying to find or read other reference books to gain more knowledge about the subject matter, students not repeating learning material outside of school hours, students taking exams dishonestly, students not having a study schedule, students only study when they are going to the exam, students prefer to ask friends rather than teachers, teachers do not use varied methods, and the teacher when explaining learning material used inappropriate language and intonation which sometimes difficult for students to understand the learning material. Some of these problems can affect student understanding, which causes student learning achievement to be less than optimal.

Learning Interest is a factor that comes from within the student. Interest in education is an interest and desire for something that arises out of necessity. According to Rahmat (2018, p. 161), interest is a condition in which a person pays attention to something, accompanied by a desire to know, own, learn, and prove. This is in line with the opinion of Winkel (2004, p. 105), which states that interest is a persistent tendency of subjects to feel interested in a particular field of study or topic and feel happy studying the material. Learning Interest is crucial because it can increase the enthusiasm of students to carry out learning activities. Indicators of student learning interest in education based on the opinion of Safari (2003) are happy feelings, student curiosity, student attention, and student involvement in the learning process.

Based on the results of observations with student's class XI of Accounting and Finance Institution at SMK N 1 Godean, it is known that the student's interest in the Governmental Accounting Subject is classified as good. This is indicated by the number of students considering it an important Accounting Lesson for Governmental Accounting. In addition, students also look enthusiastic in participating in learning, pay attention to the teacher when delivering subject matter, and ask the teacher if there is material or practice that they need to understand. Even though students' learning interests can be categorized as good, there are still some students who do not record the material explained, do not try to find or read other reference books to gain more knowledge about the subject matter, and students do not repeat learning material outside of school hours which can affect student achievement. From these results, the researcher suspects that learning interest, one of the internal factors, influences the learning achievement of Students Class XI of Accounting and Finance Institution in the Governmental Accounting Subject. Based on research conducted by Priyono & Yushita (2017) stated that there is a positive influence between learning interest on accounting learning achievement, which means that the higher a student's learning interest, the higher the learning achievement they get. Other research conducted by Irfansyah, F., & Listiadi, A. (2021) which states that there is a positive and significant influence between learning interest on accounting learning achievement, which means that the higher a student's learning interest, the higher their learning outcomes.



In addition to internal factors, external factors that play a significant role in student achievement is the Teacher's Teaching Method. According to Khuluqo (2017, p. 42), Teaching Methods are ways of presenting learning material carried out by educators so that the learning process occurs for students to achieve goals optimally. This is in line with the opinion of Suyono & Hariyanto (2014, p. 19), who argue that the Teaching Method is all planning and procedures, as well as steps of learning activities, regularly designed to carry out learning, including the choice of assessment method to be carried out. A good teacher will provide effective teaching and motivate students to study well. A teacher must pay attention to the method used because it can affect student achievement. According to Nur (2017, p. 62) the various teaching methods include the lecturing, question, answer, discussion, demonstration, and group work. Indicators of a good Teacher's Teaching Method according to Darmadi (2017, p. 176) are the method used by the learning objectives, student characteristics, learning materials, situations, available facilities, teacher abilities, and time allocation.

Based on the results of observations and surveys with student's class XI of Accounting and Finance Institution at SMK N 1 Godean regarding student's perceptions of teacher's teaching methods, it is known that the teacher teaching methods are pretty good. This is indicated by the teacher use more than one learning methods, namely lecturing and discussion methods. The teacher also conveys the goals at the beginning of learning and makes the most of learning time by the time allocation determined by the school. Even though the methods used by teachers are quite good, in students' perception teachers still do not use a variety of learning methods, and teachers when explaining learning material use inappropriate language and intonation, which sometimes makes it difficult for students to understand the learning material. Based on research conducted by Naim & Dzajari (2019) stated that there is a positive influence between teachers' teaching methods on accounting learning achievement, which means that if Student Perceptions of teacher's teaching method positively, will make the students enthusiastic following the classroom learning. On the contrary, if student perceptions about teacher's teaching method are negative, will make the students feel less enthusiastic inside follow the learning so accounting learning achievement to be less than optimal. This is in line with opinion Afifatusholihah, A. D. (2022) who states that teacher's teaching methods influence learning outcomes so that a teacher must pay attention to methods. learning used in the learning process to create conditions learning is fun and can improve student learning outcomes.

Based on the description of the factors that influence student Learning Achievement in the Governmental Accounting Subject. Factors that have an influence and are by the conditions at SMK Negeri 1 Godean Academic Year 2022/2023 are Learning Interests and Teacher's Teaching Methods. Therefore, researchers are interested in conducting research with the title "The Influence of Learning Interest and Teacher's Teaching Method on Learning Achievement of Governmental Accounting Students in Class XI Accounting and Finance Institutions of SMK Negeri 1 Godean Academic Year 2022/2023".

METHODS

This research is an ex-post facto research. Ex-post facto research is research conducted to examine events that have occurred and then trace back through the data to determine the factors that precede or determine the possible causes of the circumstances under study (Sugiyono, 2015, p. 15). The approach used in this study is a quantitative study that measures the independent variable and the dependent variable using numbers processed through statistical analysis. This study intends to determine the effect of Learning Interest (X1) and



Teacher Teaching Methods (X2) on Learning Achievement of Governmental Accounting (Y).

This research was conducted at SMK Negeri 1 Godean, located at Kowan, Sidoagung, Godean, Sleman, Special Region of Yogyakarta, 55564. The time of the research was conducted in August 2023. Population of this research are all Students Class XI of Accounting and Finance Institution at SMK Negeri 1 Godean Academic Year 2022/2023 with 107 students with details of 36 students in Class AKL 1, 36 students in class AKL 2, and 35 students in class AKL 3. Arikunto (2016, p. 95) states that if the total population ranges from 100 to 150 people and the data collection uses a questionnaire, the data should be taken entirely.

Data Collection Technique are Questionnaire, Observation, and Documentation. Questionnaires on this study used a closed questionnaire instrument to obtain data regarding Learning Interests and Teacher Teaching Methods for Students in Class XI of Accounting and Finance Institutions at SMK Negeri 1 Godean Academic Year 2022/2023. Learning Interest indicators of student are happy feelings, student curiosity, student attention, and student involvement in the learning process. Therefore, the Variable Teacher's Teaching Method indicators are the suitability of the method with the learning objectives; the suitability of the method with the characteristics of students; the suitability of the method with the learning material; the suitability of the method with the situation when learning takes place; suitability of the method with available learning facilities; suitability of the method with the ability of the teacher; and suitability of the method with the time allocation. Observation used to explore the primary data by directly observing the teacher's teaching methods in learning Governmental Accounting at SMK Negeri 1 Godean. Documentation used to obtain data on Student Learning Achievement in Governmental Accounting Subjects derived from Middle Semester Assessment (PTS) scores before remedial and Final Semester Assessment (PAS) before remedial Students in Class XI of Accounting and Finance Institutions at SMK Negeri 1 Godean Academic Year 2022/2023.

The questionnaire uses a Likert Scale, and according to Sugiyono (2018: 146), the Likert Scale measures a person's attitudes, opinions, and perceptions of social phenomena. The Likert scale used was modified to only four alternative answers to avoid doubtful answers from respondents and for quantitative analysis. The respondent only had to choose one of the answers to the conditions felt.

Instrument trials carried out on 34 Students Class XI Accounting and Finance Institution at SMK Negeri 1 Depok. The reason for choosing SMK Negeri 1 Depok as the venue for the instrument trial was because the school has almost the same characteristics as SMK Negeri 1 Godean, they are both State Vocational Schools that have A accreditation for the competency skills in Accounting and Finance Institution and are both studying subjects Governmental Accounting. The result of processed instrument trials with the help of a statistical application shows that The Learning Interest were 19 valid statements and 4 invalid statements, and Teacher's Teaching Method were 23 valid statements and 3 invalid statements. Therefore, the reliability calculation results for the Learning Interest variable (X1) were 0.919, and the Teacher Teaching Method variable (X2) was 0.908. The results of these calculations show that each variable instrument has a very high level of reliability and meets the requirements as a data collection tool in research.

FINDINGS AND DISCUSSION

Findings

The subjects in this study were 107 students of class XI Accounting and Finance Institution at SMK Negeri 1 Godean Academic Year 2022/2023 consisting of three classes



with details of 36 students in class XI AKL 1, 36 students in class XI AKL 2, and 35 students in class XI AKL 3. The research data consisted of one dependent variable, namely Learning Achievement of Governmental Accounting (Y), and two independent variables, namely Learning Interest (X_1) and Teacher's Teaching Method (X_2). A detailed description of the data for each variable can be seen in the following description.

The variable data on Learning Achievement of Governmental Accounting in this study were obtained from the documentation of the acquisition of the results of the Middle Semester Assessment (PTS) and the results of the Final Semester Assessment (PAS) Academic Year 2022/2023. Based on the documentation data, it is known that the highest score obtained was 96, and the lowest score was 37. Based on the processed research data, the mean value was 71.18, the median was 71.00, the mode was 62.50, the standard deviation was 12.40, the number of class intervals was 8, the class range was 60, and the length of the class was 8. Then, from processing the data, the result was that the institutional accounting practicum learning achievement variable was classified as incomplete.

Data regarding the Learning Interest variable was obtained through a questionnaire with 19 statement items filled in by 36 students of class XI AKL 1, 36 students of class XI AKL 2, and 35 students of class XI AKL 3 SMKN 1 Godean Academic Year 2022/2023. The ideal score for each statement item is a maximum of 4 and a minimum of 1, so the highest ideal score is $(4 \times 19) = 76$, and the ideal lowest score is $(1 \times 19) = 19$. Based on data obtained from a questionnaire distributed to 107 respondents (students), it shows that the Learning Interest variable has the highest score of 73, the lowest score of 30, the mean is 51.37, the median is 52, the mode is 54, the standard deviation is 7.64, the number of class intervals was 8, the class range was 44, and the length of the class was 6. Then, from processing the data, the results showed that the learning interest variable was classified as high.

Based on data obtained from a questionnaire distributed to 107 respondents (students), it shows that the Teacher Teaching Method variable has the highest score of 90, the lowest score of 34, the mean of 64.60, the median of 63, the mode of 69, the standard deviation (SD) of 12, the number of class intervals was 8, the class range was 57, and the length of the class was 8. Then, from processing the data, the results showed that the teacher's teaching method variable was classified as good.

Testing Analysis Prerequisites included linearity test, multicollinearity test, and heteroscedasticity test. A variable has a linear relationship with the Sig value. In the line Deviation from Linearity > 0.05 . Multicollinearity test analysis can be done by looking at the Tolerance or Variance Inflation Factor (VIF) value. Multicollinearity will occur if the Tolerance value is < 10 or VIF value > 10 . The heteroscedasticity used glajser test with the criteria are if the significance value is > 0.05 , then there are no symptoms of heteroscedasticity. And this is the result of testing analysis prerequisites:

Table 1. Summary of Linearity Test Results

No	Variable	F Statistics	Significance
1	Learning Interest	0,887	0,637
2	Teacher's Teaching Method	1.065	0,404

Based on the linearity test results, it shows that the Sig. for each variable is greater than 0.05. This means that all independent variables, namely Learning Interest and Teacher Teaching Methods, have a linear relationship or every change that occurs in the Learning Interest and Teacher Teaching Method variables will be followed by changes with a parallel magnitude to the Learning Achievement variable of Governmental Accounting.



Table 2. Summary of Multicollinearity Test Results

Variable	Tolerance	VIF	Explanation
X ₁	0,697	1,436	Multicollinearity does not occur
X ₂	0,697	1,436	Multicollinearity does not occur

Based on the multicollinearity test results it shows that the Learning Interest variable (X₁) has a tolerance value of 0.697 > 0.10 with a VIF value of 1.436 < 10 and Teacher Teaching Methods (X₂) has a tolerance value of 0.697 > 0.10 with a VIF value of 1.436. So, a decision can be made that between the two variables Learning Interest (X₁) and Teacher Teaching Methods (X₂) there are no indication of multicollinearity or there is no strong relationship between the variables Learning Interest (X₁) and Teacher Teaching Methods (X₂) in the research.

Table 3. Summary of Heteroscedasticity Test Results

No	Variable	Sig.	Explanation
1	Learning Interest	0,827	Heteroscedasticity
2	Teacher's Teaching Method	0,215	does not occur

Based on the heteroscedasticity test result it shows that the significance value for each variable is Learning Interest with a value of Sig. of 0.827 and the Teacher Teaching Method variable with a value of Sig. of 0.215. Because the Sig value. of the two independent variables is greater than 0.05, it can be concluded that there are no indication of heteroscedasticity or the same variance of the residuals for an observation of the Learning Interest and Teacher Teaching Method variables in the regression model.

Table 4. Summary of Hypothesis Test Results X1 with Y

Value r		Value t		Coefficient	Constanta	Explanation	
r_{x_1y}	$r^2_{x_1y}$	t_{table}	t_{count}	t_{table}			X ₁
0,441	0,195	0,190	5,036	1,659	0,712	34,716	Positive

The first hypothesis tested in this study is that Learning Interest positive and significant affects Learning Achievement of Governmental Accounting. Testing this hypothesis using simple regression analysis with the help of statistical applications. Based on the processed research data, a summary of the results of a simple regression analysis is obtained as follows: the correlation coefficient X₁ to Y (r_{x_1y}) is 0.441. Because the correlation coefficient has a value of more than 0 or a positive value, it can be seen that there is a positive influence between Learning Interest and Learning Achievement of Governmental Accounting. The magnitude of the coefficient of determination is the square of the correlation coefficient (r^2) is 0.195, that means the Learning Interest Variable influence the Learning Achievement of Governmental Accounting amount is 19.5% while other factors influence 80.5%. The table shows that X₁ coefficient value is 0.712, and the constant number is 34.716. It can be seen that the regression equation for one predictor is as follows:

$$Y = 0,712 X_1 + 34,716$$

This equation shows that the regression coefficient value is positive at 0.712, which means that if learning interest increases by one point, it will be followed by the rise in the Learning Achievement of Governmental Accounting (Y) of 0.712 so that the Learning Achievement score of Governmental Accounting (Y) to 34,716. However, if there is no Learning Interest increase, the Learning Achievement score of the Governmental Accounting (Y) is 34.716. The table shows that the t_{count} is greater than t_{tabel} (6.036 > 1.659), so there is a significant influence between Learning Interest and Learning Achievement of Governmental Accounting, so the first hypothesis is accepted or There is a positive and significant influence Learning Interest on Learning Achievement of Governmental Accounting.



Table 5. Summary of Hypothesis Test Results X2 with Y

Value r		Value t			Coefficient	Constanta	Explanation
rx_2y	r^2x_2y	r_{table}	t_{count}	t_{table}	X_2		
0,421	0,178	0,190	4,762	1,659	0,434	43,290	Positive

The second hypothesis tested in this study is that Teacher's Teaching Method positive and significant affects on Learning Achievement of Governmental Accounting Students in Class XI Accounting and Finance Institution at SMK Negeri 1 Godean Academic Year 2022/2023. Testing this hypothesis using simple regression analysis with the help of statistical applications. Based on the processed research data, a summary of the results of a simple regression analysis is obtained as follows: the correlation coefficient X_2 to Y (rx_2y) is 0.421. Because the correlation coefficient has a value of more than 0 or a positive value, it can be seen that there is a positive influence between Teacher's Teaching Method and Learning Achievement of Governmental Accounting. The magnitude of the coefficient of determination is the square of the correlation coefficient (r^2) is 0.178, that the Teacher's Teaching Method Variable influence the Learning Achievement of Governmental Accounting amount is 17.8% while other factors influence 82.2%. The table shows that X_2 coefficient value is 0.434, and the constant number is 43.290. It can be seen that the regression equation for one predictor is as follows:

$$Y = 0,434 X_2 + 43,290$$

This equation shows that the regression coefficient value is positive at 0.434, which means that if Teacher's Teaching Method increases by one point, it will be followed by the rise in the Learning Achievement of Governmental Accounting (Y) of 0.434 so that the Learning Achievement score of Governmental Accounting (Y) to 43.290. However, if there is no Learning Interest increase, the Learning Achievement score of the Governmental Accounting (Y) is 43.290. The table shows that t_{count} is greater than t_{tabel} ($4.762 > 1.659$), so there is a significant influence Teacher's Teaching Method on Learning Achievement of Governmental Accounting Students in Class XI Accounting and Finance Institution at SMK Negeri 1 Godean Academic Year 2022/2023, so the second hypothesis is accepted or There is a positive and significant influence Teacher's Teaching Method on Learning Achievement of Governmental Accounting.

Table 6. Summary of Hypothesis Test Results X1 and X2 against Y

Variable	Value R			Value F		Coefficient	Constanta
	$Ry_{(1,2)}$	$R^2y_{(1,2)}$	r_{table}	F_{count}	F_{table}		
(X_1)	0,490	0,240	0,190	16,445	3,080	0,484	29,395
(X_2)						0,264	

The third hypothesis tested in this research is that the Learning Interest and Teacher's Teaching Methods have a positive and significant influence on the Learning Achievement of Governmental Accounting. Testing this hypothesis aids in using multiple regression analysis with statistical applications. Based on the processed research data, a summary of the results of the multiple regression analysis is obtained as follows: the correlation coefficient of X_1 and X_2 together with Y is 0.490. Because the correlation coefficient is more than 0 or positive, it can be seen that there is a positive influence Learning Interest and the Teacher's Teaching Methods together on the Learning Achievement of Governmental Accounting. The magnitude of the coefficient of determination is the square of the correlation coefficient (R^2) is 0,240 which shows that the variables of Learning Interest and Teacher Teaching Methods together have an influential contribution to the Learning Achievement of Governmental Accounting amounted to 24% while 76% was influenced by other factors. The table shows



that the X_1 coefficient value is 0.484, X_2 is 0.264, and the constant number is 29.395. It can be seen that the regression equation for one predictor is as follows:

$$Y = 0,484 X_1 + 0,264 X_2 + 29,395$$

This equation shows that the coefficient value of Learning Interest is 0.434, which means that if Learning Interest increases by one point, it will be followed by the rise in the Learning Achievement of Governmental Accounting (Y) of 0.484 with assuming X_2 has a fixed value. The coefficient value of Teacher's Teaching Method is 0.264, which means that if Teacher's Teaching Method (X_2) increases by one point, it will be followed by the rise in the Learning Achievement of Governmental Accounting (Y) of 0.264 with assuming X_1 has a fixed value. The table shows that the F_{count} is greater than F_{table} ($16.445 > 3.080$), so there is a significant influence Learning Interest and Teacher Teaching Methods together on the Learning Achievement of Governmental Accounting of Students in Class XI Accounting and Finance Institution at SMK Negeri 1 Godean Academic Year 2022/2023, so the third hypothesis is accepted or There is a positive and significant influence Learning Interest and Teacher's Teaching Methods together on Learning Achievement of Governmental Accounting.

Discussion

The following is a summary of the discussion in this study entitled "The Influence of Learning Interest and Teacher's Teaching Method on Learning Achievement of Governmental Accounting Students Class XI Accounting and Finance Institution SMK Negeri 1 Godean Academic Year 2022/2023:

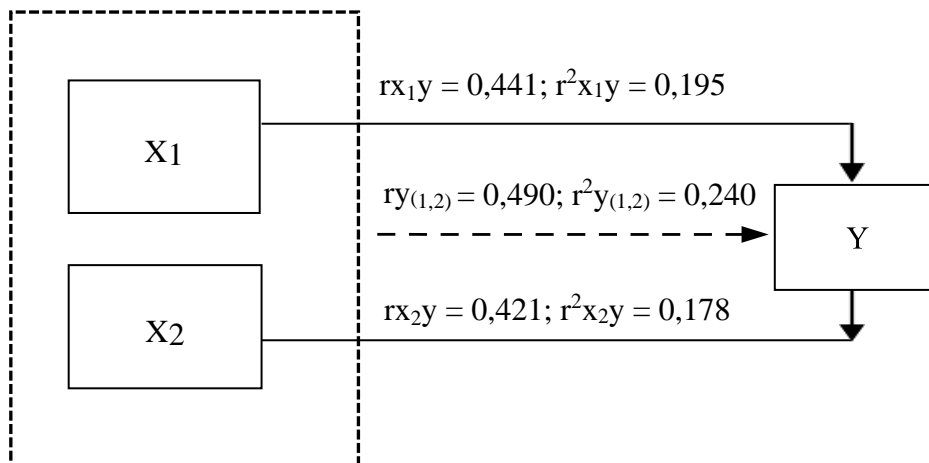


Figure 1. Summary of Research Results

1. The Influence of Learning Interest on Learning Achievement Governmental Accounting

Based on the results of a simple regression test (one predictor), Learning Interest has a positive and significant effect on Learning Achievement of Governmental Accounting Students of Class XI Accounting and Finance Institution at SMK Negeri 1 Godean for the 2022/2023 Academic Year. The results of simple regression analysis (one predictor) obtained r_{count} values greater than r_{table} ($0.441 > 0.190$) which means that learning interest has a positive influence on learning governmental accounting. The value of the coefficient of determination ($r^2_{x_1y}$) is 0.195, meaning that Learning Interest influences Learning Achievement in Governmental Accounting by 19.5% while other



factors influence 80.5%. Based on the results of the hypothesis testing, then consulted on t_{table} and obtained the result that t_{count} is greater than t_{table} ($5.036 > 1.659$), which indicates that there is a significant influence between Learning Interest on Learning Achievement of Governmental Accounting, so the hypothesis is accepted because there is a positive influence and significant difference between Learning Interest and Learning Achievement of Governmental Accounting Students Class XI of Accounting and Finance Institution at SMK Negeri 1 Godean Academic Year 2022/2023.

The results of this study are reinforced by theoretical studies that Learning Interest is one of the internal factors that can influence Student Achievement. Rahmat (2018: 161) suggests that interest is a condition in which a person pays attention to something accompanied by a desire to know, own, learn, and prove. Someone interested in something will undoubtedly find it easier to learn about it. That also happens to students. Students who are highly interested in specific subjects will find it easier to accept and understand learning material. In addition, Darmadi (2017: 310) also revealed that learning interest is related to pleasure or displeasure, which significantly determines a person's motivation to do something.

The results of this study are in line with the research conducted by Fatimah Catur Pratiwi with the title "The Influence of Learning Interest, Learning Motivation, and School Environment on Learning Achievement in Basic Accounting for Class X Accounting Students at SMK Negeri 1 Jogonalan Academic Year 2019/2020" which states that there is a positive influence and the significance of Learning Interest on Learning Achievement in Basic Accounting Class X Accounting at SMK Negeri 1 Jogonalan for the 2019/2020 Academic Year is evidenced by r_{x1y} of 0.489 and r^2_{x1y} of 0.239. That means that for students with a high learning interest, the achievement in learning basic accounting is maximized; conversely, if the learning interest is low, the achievement in learning basic accounting is less than optimal. This research is also in line with the results of Laksmi Rosa's research with the title "The Influence of the Peer Environment, Learning Interest in Financial Accounting, and Student Creativity on Accounting Learning Achievement of Class XI Students Competency of Financial Accounting Expertise at SMK Negeri 1 Batealit Jepara Academic Year 2021/2022" which states that there is a positive influence between Learning Interest in Financial Accounting on Learning Achievement in Financial Accounting with a correlation coefficient (r_{x2y}) of 0.596 and a coefficient of determination (r^2_{x2y}) of 0.356. That means that students who have a high interest in financial accounting subjects, of course, will find it easier to receive material and study it, so the learning achievement of financial accounting will be higher; conversely, if students' learning interest in financial accounting is less than optimal, then learning achievement in accounting the finances that will be obtained is less than optimal. This is also supported by the research results of Hidayah et al (2023) which states that there is an influence of the learning interest variable on the learning achievement variable. This means that if learning interest increases, then student learning achievement will have increased too. Otherwise, if the learning interest decrease, then student learning achievement will also decrease. In line with this research, Harjanto, D., Istiatin, I., & Sarsono, S. (2021) also stated that learning interest influences student learning achievement. These results prove that the higher the interest in learning, the more learning achievements will increase markedly.

It is proven that this first hypothesis can provide information that students who have a high learning interest in the subjects of Governmental Accounting will find it easier to accept and understand learning material so that the Learning Achievement of



Governmental Accounting obtained will also be higher, on the contrary, if student have a low learning interest the Governmental Accounting it will make the Learning Achievements Governmental Accounting less than optimal, so efforts are needed to increase student learning interest to help improve student learning achievements. The teacher can invite students to re-read the learning material together and then guide them to find keywords. Whenever a keyword or important sentence is found, the teacher asks students to underline it. In addition, teachers can also convey to students to continuously make improvements in learning, especially repeating learning material outside of school hours, because this can improve student achievement.

2. The Influence of Teacher Teaching Method on Learning Achievement Governmental Accounting

Based on the results of a simple regression test (one predictor), the Teacher's Teaching Method has a positive and significant effect on Learning Achievement in Governmental Accounting Students Class XI of Accounting and Finance Institution at SMK Negeri 1 Godean for the 2022/2023 Academic Year. The results of simple regression analysis (one predictor) obtained r_{count} value greater than r_{table} ($0.421 > 0.190$), which means that the Teacher's Teaching Method has a positive influence on Learning Achievement in Governmental Accounting. The coefficient of determination (r^2_{x1y}) is 0.178, which means that the Teacher's Teaching Method variable influences the Learning Achievement of Governmental Accounting by 17.8% while other factors influence 82.2%. Based on the results of the hypothesis testing, then consulted on t_{table} and obtained the result that t_{count} is greater than t_{table} ($4.762 > 1.659$), which indicates that there is a significant influence between the Teacher's Teaching Method on Learning Achievement in Governmental Accounting, so the hypothesis is accepted because there is a positive influence and a significant difference between the Teacher's Teaching Method and the Learning Achievement of Governmental Accounting Students Class XI of Accounting and Finance Institution at SMK Negeri 1 Godean Academic Year 2022/2023.

The results of this study are reinforced by theoretical studies that the Teacher's Teaching Method is one of the external factors that can influence Student Achievement. Ihsana El Khuluqo (2017: 42) states that Teaching Methods are ways of presenting learning material carried out by educators so that the learning process occurs in students to achieve goals optimally. Therefore, teachers should use teaching methods appropriate to the material being taught. Using appropriate teaching methods will create conducive and enjoyable learning so that teaching and learning activities can run effectively and that students can achieve optimal learning achievements. This is also supported by research results of Nelta, S., Ronald, J., & Pratama, I. M. (2023) which states that there is a significant influence between teacher teaching methods on student learning outcomes with a coefficient value of 0.084 and a calculated t value of $2.654 > t_{\text{table}}$ is 1.997. This means that the use of appropriate and appropriate methods can make student learning outcomes good and can experience improvement.

The results of this study are in line with the research conducted by Desi Ramadhani with the title "The Influence of Teacher Teaching Methods, Student Study Habits, Parental Attention and Cultural Value Orientation on Basic Accounting Learning Achievement of Class X AKL AKL SMK Negeri 2 Padang in Academic Year 2020/2021" which states that there is a positive and significant effect of the Teacher's Teaching Method on Learning Achievement in Basic Accounting as evidenced by the regression coefficient value of 0.239. This research is also in line with the results of Audia Probo



Dayanda's research entitled "The Influence of Learning Motivation and Teacher Teaching Methods on Learning Achievement in Accounting for Student Service Companies in Class XI Accounting at Yogyakarta Cooperative Vocational School in the 2019/2020 Academic Year which states that there is a positive influence of Teacher Teaching Methods on Learning Achievement Accounting for Service Companies with a correlation coefficient (r_{x2y}) of 0.440 and a coefficient of determination (r^2_{x2y}) of 0.193. That means that a good teacher's teaching method will achieve high achievement in learning accounting for service companies.

The proof of this second hypothesis can provide information that the better the teacher's teaching methods that teachers use can improve the Governmental Accounting Learning Achievement, so efforts are needed to enhance teachers' teaching methods so that students can follow the learning well and understand the learning material more efficiently. Teachers can use learning media, such as animated videos and quizzes, to attract more students' attention. Teachers can also combine several learning methods so that students become more interested in governmental accounting subjects.

3. The Influence of Learning Interest and Teacher Teaching Methods Together on Learning Achievement of Governmental Accounting

Based on the results of the multiple regression test (two predictors), Learning Interest and Teaching Methods of Teachers together have a positive and significant effect on Learning Achievement of Governmental Accounting Students Class XI of Accounting and Finance Institution at SMK Negeri 1 Godean Academic Year 2022/2023. The results of multiple regression analysis (two predictors) obtained that the value of r_{count} is greater than r_{table} ($0.490 > 0.190$), which means that Learning Interest and Teacher's Teaching Method together have a positive influence on Learning Achievement in Governmental Accounting. The value of the coefficient of determination ($R^2_{y(1,2)}$) to Y is 0.240, which means that the Learning Interests and Teaching Methods of Teachers together have an influence on the Learning Achievement of Governmental Accounting by 24% while 76% influenced by other factors. Based on the results of the hypothesis testing, then consulted on F_{table} and obtained the result that F_{count} is greater than F_{table} ($16.445 > 3.080$), which shows that Learning Interest and Teacher Teaching Methods together have a significant influence on Learning Achievement in Governmental Accounting, so the hypothesis is accepted because there is a positive and significant influence between Learning Interest and Teacher Teaching Methods together on Learning Achievement of Governmental Accounting Students Class XI of Accounting and Finance Institution at SMK Negeri 1 Godean Academic Year 2022/2023.

The influence of the two independent variables is strengthened by the relative and effective contributions of the two independent variables. Learning Interest makes a relative contribution of 59.26%, and Teacher Teaching Methods makes a relative contribution of 40.74% to Learning Achievement of Governmental Accounting, while the effective contribution of Learning Interest is 14.22% and the effective contribution of Teacher Teaching Methods is 9.78%. The total effective contribution is 24% of the Learning Achievement of Governmental Accounting. Variable Learning Interest and Teacher Teaching Methods together make an effective contribution of 24% to the Learning Achievement of Governmental Accounting. This study shows that the Learning Interest variable makes a more significant and effective contribution, so the Learning Interest variable must be given attention first because it has a more significant influence on Learning Achievement in Governmental Accounting Students Class XI of Accounting and Finance Institution at SMK Negeri 1 Godean Academic Year 2022/2023.



The results of this study are reinforced by the theory of Slameto (2015, 54) who argues that the factors that influence learning achievement are generally divided into internal and external factors. One of the internal factors is Learning Interest while one of the external factors is the Teacher's Teaching Method. The proof of this third hypothesis can provide information that the Learning Interests and Teaching Methods of Teachers together have a positive influence on Learning Achievement in Governmental Accounting. Therefore, the learning interest and teacher's teaching methods must be considered to improve learning achievement in Governmental Accounting.

CONCLUSION

Based on the results of the research and discussion that has been described previously, the following conclusions are obtained: 1) There is a positive and significant influence Learning Interest on Learning Achievement of Governmental Accounting Students in Class XI of Accounting and Finance Institution at SMK Negeri 1 Godean Academic Year 2022/2023, as evidenced by the value of the correlation coefficient (rx_{1y}) of 0,441; and a coefficient determination (r^2x_{1y}) of 0,195. 2) There is a positive and significant influence Teacher's Teaching Method on Learning Achievement of Governmental Accounting Students in Class XI of Accounting and Finance Institution at SMK Negeri 1 Godean Academic Year 2022/2023, as evidenced by the value of the correlation coefficient (rx_{2y}) of 0,421; and a coefficient determination (r^2x_{2y}) of 0,178. 3) There is a positive and significant influence Learning Interest and Teacher's Teaching Method together on Learning Achievement of Governmental Accounting Students in Class XI of Accounting and Finance Institution at SMK Negeri 1 Godean Academic Year 2022/2023, as evidenced by the value of the correlation coefficient ($Ry_{(1,2)}$) of 0,490; and a coefficient determination ($R^2y_{(1,2)}$) of 0,240.

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