



Learning Motivation, Family Environment and Learning Independence on Accounting Learning Outcomes

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Abstract:

This study aims to determine the effect of learning motivation, family environment and also student learning independence on accounting learning outcomes in accounting students of SMK Muhammadiyah 2 Bandar Lampung. The study used a type of quantitative research with a descriptive verification method with an ex post facto and survey approach. The population in this study were students a majoring in accounting at SMK Muhammadiyah 2 Bandar Lampung. Determination of the sample in this study using nonprobability sampling with saturated sampling method. The results showed that there was a significant effect of learning motivation by 30.1%, family environment by 41.9% and learning independence by 22.9% and simultaneously influenced student accounting learning outcomes estimated at 31% of accounting learning outcomes.

Keywords: Learning Motivation, Family Environment, Learning Independence and Accounting Learning Outcomes.

Introduction

Education has an important role in increasing the potential of human resources as the next generation in order to ensure quality and professionalism in achieving common goals, namely the progress of a nation (Irawan, Pujiati, & Suroto 2022). Indicators of the success of national education can be seen from student learning outcomes, because student learning outcomes are a benchmark for seeing student success in mastering the subject matter delivered during the learning process. An effective learning process will make student learning outcomes more meaningful and meaningful. In addition, learning outcomes are useful for evaluating what the strengths and weaknesses

of each individual are, the right learning model is used by educators to the effectiveness of teaching methods to determine the extent to which the learning process is effective. Individual knowledge and provide experience to the individual that is useful for the future (Syachriani & Trisnawati, 2021).

The results of the research survey showed that 36 out of 75 students still did not reach the Minimum Completeness Criteria (KKM) set by the school, which is 75. This is in line with research by Lusia, Winatha & Nurdin (2016) when students get learning outcomes that are in accordance with the graduation criteria, these graduation criteria are outlined in the Minimum Completeness Criteria (KKM) value in each subject. Likewise, on the contrary, if student learning outcomes do not reach the Minimum Completion Criteria (KKM) value in a particular subject then the student is declared not to have reached the graduation criteria. This also becomes a benchmark for student success in the learning process and the results of the study show that almost half of the students of SMK Muhammadiyah 2 Bandar Lampung's accounting grades are still below the KKM.

According to Andriani & Rianto, (2019) Learning motivation has a big role in the success of a student. Learning outcomes will be optimal if there is learning motivation. The more appropriate the motivation given, the better the learning outcomes. Learning motivation will encourage enthusiasm for learning in students and vice versa, a lack of learning motivation will weaken the spirit of learning which will also affect student learning outcomes. A student who learns without motivation will not get maximum results, seen from student learning activities in class when attending lessons. Student learning activities are very important in determining success in learning (Nurmala, et al 2014).

Based on preliminary research data that has been carried out, it can be seen that around 54.8% of 37 students do not do the questions and assignments given by the teacher so as not to get low grades, which is inversely proportional to the motivation indicators conveyed by Uno, (2014) namely the desire and desire to succeed. In addition, based on preliminary research data, it shows that 20 students still do not understand that when they do not do the assignments and problems given by the teacher which results in getting low grades, the level of success in learning will not be achieved. Then then in the second question which shows that 50.1% of students do not study seriously in order to get the desired goals.

The indicators of learning motivation conveyed by Uno, (2014), namely the existence of future hopes and ideals. This opinion is also in line with Andriani & Rianto's research, (2019) Learning motivation has a big role in the success of a student. The more appropriate the motivation given, the

better the learning outcomes. This is inversely proportional to the data that has been generated based on the results of the preliminary research questionnaire that has been conducted, which shows that 18 students are still not serious in learning so that the dreamed goals are achieved. Based on the problem of learning motivation, the researcher wants to prove whether there is an influence between learning motivation and learning outcomes.

In addition to learning motivation, achieving good learning outcomes requires cooperation between students, teachers, and families. The family environment can affect student learning outcomes (Slameto, in Kartika, et al. 2021). The family environment really helps students to learn well because students study longer with family. In fact, many parents are busy with work so they don't have time to provide motivation, support, and attention to students in the learning process (Kartika, et al. 2021). In a family environment, a comfortable place should be created for a child to carry out the learning process at home. Not only comfortable, parents' attention to children's learning activities is also needed, so that this will arouse children to learn optimally.

Preliminary research data conducted at SMK Muhammadiyah 2 Bandar Lampung shows that 50.6% of 37 parents of students still do not give freedom in choosing their goals. This refers to the indicators of the family environment conveyed by Slameto in Pratiwi (2018) on how the family provides education and from the pre-research data there are still parents forcing children to follow their will which can be said that the parenting pattern of these parents is authoritarian parenting. This authoritarian parenting has the main characteristics of all child or student decisions based on parental approval and children are forced to obey the decisions given by their parents (Munawar & Mursid, 2020). The next question is that 61.9% of students feel that parents rarely ask about assignments or homework given by the teacher. This shows that the level of parental attention to their children is still not good.

This is related to the indicators of the family environment conveyed by Slameto in Pratiwi, (2018), namely how culture or habits in the family. Family habits that provide appropriate and not excessive attention have a good impact on their children. According to Mahmudi, et al (2020) explains that parents should not give excessive or insufficient attention to their children, and parents are also required to give appropriate attention to their children. This is also inversely proportional to the research data that has been conducted where there are still many parents who rarely pay attention to their children, especially when their children are in the learning process. Due to these problems,

researchers suspect that the family environment is one of the factors causing the decline in learning outcomes at SMK Muhammadiyah 2 Bandar Lampung.

In addition to the problems of learning motivation and family environment, there are problems that make the lack of students' accounting learning outcomes temporarily suspected to be learning independence. Increasing student achievement is influenced by learning independence, where the higher the learning independence, the learning achievement will increase (Fadila, et al. 2021). According to Syahputra, in Afriyola, et al (2020) learning independence is very important in the student learning process, problems that can occur due to low learning independence have an impact on decreasing student achievement, lack of student responsibility and dependence on others in making decisions or in doing school assignments.

Based on preliminary research data conducted, 62.2% of 37 students felt unable to do assignments without the help of friends. This is inversely proportional to the understanding of learning independence based on the statement of Dewi, et al (2020) explaining that learning independence is an attitude that a person has in the learning process to achieve learning goals where a person contributes actively in the learning process without depending on and involving others. Based on the statements that have been given in the preliminary research conducted, it can be said that there are still many students who still depend on their friends in doing their assignments. In addition, from other statements that show as many as 43.2% of 37 students still do not answer the questions the teacher gives with answers that are done by themselves and also in the next question which shows 40.1% of 37 students do not trust their ability to do tasks in doing tasks which is not in line with the indicator of learning independence, namely self-confidence.

The theory conveyed by Wiwik in Syafrianti & Yani, (2021) Self-confidence is an indicator of learning independence. Students must be owned by every student when students have high self-confidence, their learning independence will also increase and this will cause the level of student learning outcomes to increase as well. This is also in line with the statement of Fithriyah, ddk (2020) Learning independence in students can also mean that in independence a student must have aspects of independence, namely: believing in his own abilities, being able to work alone without the help of others, being responsible for what he does, being disciplined in managing schedules and routines, and being active in learning made by teachers in the classroom. From the various statements above, we can conclude that the level of learning independence of students of SMK Muhammadiyah 2 Bandar Lampung is still relatively low.

Literature Review

Motivation Learning

According to Borah, (2021) Motivation plays a vital role in every sphere of life and various phases of activities. Our success and achievement in life depends on motivation. It is, in one form or other, always present at the root of all human activities. Motivation has become a central construct in both educational and psychological research and Plays a significant role in several theories of human development and learning. And then Rahman, (2021) said learning motivation is a condition that exists in an individual where there is an urge to do something in order to achieve a learning goal.

Puspitarini & Hanif, (2019) mention Motivation in the learning process can be divided into two, namely intrinsic motivation and extrinsic motivation, Intrinsic motivation is the motivation derived from the student self, such as the desire to acquire knowledge, the desire to achieve learning goals, the drive to meet the learning needs, and so forth. While extrinsic motivation is a motivation that comes from. According to Uno in Safna & Wulandari, (2022) motivation has several indicators, including: There is a student ambition to succeed; Students are motivated to learn; There are future hopes and dreams to be realized; There are rewards from the learning process; While learning, there are some activities that students may be interested in; Supportive learning environment; The spirit of completing the task.

According to Pratama, et al (2019) Ways to increase learning motivation include duration of learning; activities ; intensity of activity; perseverance on activity goals; steadfast, resilient and able to face various obstacles in achieving a goal; achieving goals requires dedication and sacrifice; activities carried out with the level of aspiration to be achieved; the level of achievement qualification; the purpose of the activity depends; Depends on the direction of the attitude.

Family Environment

According to Ernilah, et al (2021) The family environment is the first environment for the formation of students' character, because it is in the family environment that students receive education in religious, socio-cultural and life values. In this way, children can learn to engage with the surrounding environment. Dewi & Ganing, (2021) mention factors that can give an impact to the students' learning outcomes such as the way parents educate the children, the relationship between family members, home atmosphere, family economic condition, parents' attention, and cultural background. All of these factors can affect the students' learning outcomes. If the students get a good situation and condition in their family environment, it will make the students success and get the optimal learning outcomes. According to Slameto in Pratiwi (2018) the indicators of the family environment are: how family

techniques provide education; Family harmony relationship; Family circumstances; Family economic conditions; Understanding of both parents; How is the family culture.

Learning Independence

According to Mulyono, (2017) the independence of learning is to liberate students to use student learning styles, advance in their own pace, explore their personal interests, and develop their talents using the multiple intelligences they like. Dewi, et al (2020) Learning independence is an attitude that a person has in the process of learning independently to achieve goals where a person contributes actively in the learning process by not depending on others.

In addition, based on the opinion of Karmila & Raudhoh, (2021) Learning independence is the behavior and ability of a person's initiative that arises from self-awareness in showing confidence to do work and solve problems responsibly with indicators of having initiative, confidence, responsibility, and being able to make decisions. According to Ali in Ariansyah, et al (2019) independence has 4 (four) factors that cause independence. First, genes or heredity, parents who have a high independence trait often reduce children who have an independent nature too. Second, parenting the way parents nurture or educate children will affect the development of children's independence. Third, school the educational process in schools that do not develop a disciplined attitude in education and tend to emphasize indoctrination without argumentation will hinder children's independence. Fourth, society a system of community life that overemphasizes the importance of a hierarchical social structure that does not appreciate the manifestation of children's potential in productive activities can hinder the development of children's independence.

Indicators of learning independence are important in determining success in the learning process. The following are indicators of learning independence according to Wiwik, Syafrianti & Yani (2021) such as responsible for learning, be active and creative in learning, able to solve learning problems, continuous in learning.

Accounting Outcomes Learning

The success of students can be seen from learning outcomes such as report cards, evaluation scores and others from these remarks it can be seen that there are many definitions and definitions of learning outcomes. Then in the research of Tampubolon et al, (2021) revealed that learning outcomes are the abilities of students obtained after completing exercises in learning. Learning outcomes are the abilities that a person acquires after the learning process takes place, which can provide changes in behavior, both knowledge, understanding, attitudes and student skills so that they are better than before (Nurmala, 2014). And according to Rahmah & Hasibuan, (2019) accounting learning outcomes are

changes in students' abilities after going through the learning process in terms of identifying, measuring and conveying economic information to information users. Not only knowing about the factors that influence learning outcomes, but also the objectives of learning outcomes. According to Yusuf in Sappaile, (2021) learning outcomes tests are designed to: Measuring the level of student competence, understand students' readiness to learn, realize student learning difficulties, improve education.

Meanwhile, Hamzah in Sappaile, (2021) states that the purpose of testing learning outcomes is to determine the extent to which students can absorb the content of teaching materials provided by the teacher during the learning process. According to Susanto Ahmad (2016) in Fitria & Widya (2020), there are several benefits of learning outcomes, among others: increase knowledge, understand something that was not understood before, building your potential, bringing out a new perspective, appreciate or value the results that already exist.

Research Methodology

This study uses a descriptive research method with the aim of comparing the independent and dependent variables, and finally to determine the probability that a particular hypothesis is true. *ex post facto* and survey approaches in this study aim to determine the effect of independent variables, namely X_1 learning motivation, family environment (X_2) and learning independence (X_3) on the dependent variable, namely student accounting learning outcomes (Y). The population used is all students of the Accounting Department at SMK Muhammadiyah 2 Bandar Lampung in the 2022/2023 school year with a total of 75 students, therefore the sampling method uses a saturated sample technique. In this study, there are 3 independent variables, namely Learning Motivation (X_1), Family Environment (X_2), Learning Independence (X_3) and 1 dependent variable, namely Accounting Learning Outcomes (Y).

To obtain supporting sources, data collection techniques in the form of documentation are used to obtain data on variables in the form of records, attendance lists and data on the number of students majoring in accounting at SMK Muhammadiyah 2 Bandar Lampung and other data that are considered supportive and useful for researchers. Data collection is then carried out using a questionnaire by providing a series of questions and statements related to research problems to respondents (students majoring in accounting at SMK Muhammadiyah 2 Bandar Lampung) so that data can be collected. the instrument requirements test there are 2 tests, namely the validity and reliability tests, in this study the validity test has the aim of knowing whether the data that has been studied is valid data or not. The formula used to test the validity of this research instrument is the Pearson Product Moment Correlation

formula. Meanwhile, the reliability test is used if the questionnaire instrument has alternative answers of more than two choices. In this study, the reliability test used the Cronbach Alpha formula.

There is a classic assumption test which is divided into four instrument tests, namely the linearity test which aims to determine whether the direction of the coefficient in the study is linear or not, then multicollinearity testing according to Sujarweni, (2015) this test can be used to identify bias in developing ideas about the benefits of partial tests versus dependent tests. Then next is the Autocorrelation Test, Sudarmanto in Rusman, (2015) this test is intended to determine whether there is a correlation between observation data or not. The last test of the classic assumption test is the heteroscedasticity test, which is intended to determine whether the absolute residual variation is the same or not the same for all observations.

In addition to testing instrument requirements and classical assumption tests, there is a Hypothesis test which functions to provide a predicted statement regarding the tentative relationship between phenomena in a study. The tentative relationship will be tested for validity in accordance with the technique suitable for testing (Nazir, 2017). This hypothesis test is divided into 2 tests in this study, including simple linear regression test which aims to determine the effect between independent variables on variable Y. In addition, multiple linear regression tests aim to determine the overall effect of the independent variables on variable Y.

Results and Discussions

Linearity Test

Linearity test is conducted to determine the linear or non-linear relationship between one variable and another. Based on the linear test that has been carried out using SPSS, it can be stated that the Sig. value of Deviation from Linearity on each independent variable > 0.05 so that H_0 is accepted and stated that the regression is linear.

Multicollinearity Test

The multicollinearity test is carried out with the test criteria looking at the Tolerance and VIF values, if the Tolerance value > 0.10 then there are no symptoms of multicollinearity and if the VIF value is < 10 then there are no symptoms of multicollinearity. Based on the multicollinearity test data, the results of each variable have a Tolerance value > 0.10 and a VIF value < 10 , which means that it can be stated that H_0 is accepted, so there is no multicollinearity in the independent variables studied.

Autocorrelation Test

Based on the results of the autocorrelation test, the Durbin-Watson value is 1.750. In the Durbin-Watson table with $k = 3$ and $n = 75$, the value of $dL = 1.5432$ and $dU = 1.7092$. So that the value of $4 - dU = 4 - 1.7092 = 2.2908$ and the value of $4 - dL = 4 - 1.5432 = 2.4568$. So the Durbin-Watson value lies between $dU < DW < 4 - dU$ or $1.7092 < 1.1841 < 2.2908$ and can be stated that there is no autocorrelation.

Heteroscedasticity Test

The heteroscedasticity test is carried out with the test criteria of accepting H_0 if the Sig value. (2- tailed). > 0.05 then there are no symptoms of heteroscedasticity. Based on the results of the heteroscedasticity test in the table above, the Sig. (2-tailed) value on each variable is > 0.05 so that it accepts H_0 , which means there are no symptoms of heteroscedasticity.

Simple Linear Regression Test

Partial regression test is used to determine the effect between independent variables, namely learning motivation, family environment, and learning independence on accounting learning outcomes. To test the effect of X_1 , X_2 , and X_3 on Y , it is necessary to have hypothesis testing criteria, namely if $t_{count} > t_{table}$ with $dk = n - 2$ or $75 - 2 = 73$ and $\alpha = 0.05$ then H_0 is rejected, otherwise H_0 is accepted. If the sig value. < 0.05 then H_0 is rejected, otherwise H_0 is accepted.

Table 1. Regression Coefficient of X_1 , X_2 , and X_3 Against Y

Coefficients ^a						
Model	Unstandardized Coefficients			Standardized	T	Sig.
	B	Std. Error	Beta			
1	(Constant)	29,354	7,572		3,877	,000
	X_1	,345	,116	,301	2,975	,004
	X_2	,245	,058	,417	4,207	,000
	X_3	,109	,048	,229	2,268	,026

A. Dependent Variable: Learning Outcomes

Source: SPSS Data Processing, 2023

Based on the results of the hypothesis calculation on the learning motivation variable, the t_{count} is 2.975 and the t_{table} value is 1.66543 or $2.975 > 1.66543$ with a significance level of 0.004 or smaller than 0.05, then H_0 is rejected and H_1 is accepted. So that the learning motivation variable has an effect on accounting learning outcomes. The calculation results based on the hypothesis test results show that the

t_{count} is 4.207 and the t_{table} value is 1.66543 or $4.207 > 1.66543$ with a significance level (sig.) 0.000 or smaller than 0.05 then H_0 is rejected H_1 is accepted. So that the family environment variable has an effect on accounting learning outcomes. Based on the results of the hypothesis test calculation, it shows that the t_{count} is 2.268 and the t_{table} value is 1.66543 or $2.268 > 1.66543$ with a significance level (sig.) 0.026 or smaller than 0.05, so H_0 is rejected H_1 is accepted. So that the learning independence variable has an effect on Accounting learning outcomes.

Multiple Linear Regression Test

Hypothesis Test of Variables X_1 , X_2 , and X_3 Against Y

ANOVA ^a						
Model	Sum of Squares		Df	Mean Square	F	Sig.
1	Regression	1833,830	3	611,277	10,646	,000 ^b
	Residual	4076,650	71	57,418		
	Total	5910,480	74			

Source: SPSS Data Processing, 2023

In multiple linear regression analysis, the test criteria are using Fisher's F statistic. Based on the results of data analysis with SPSS, F_{count} is 10.646 with a significance of 0.000, while F_{table} with degrees of freedom (dk / df) for numerator 3 and and denominator = $75 - 3 - 1 = 71$ and $\alpha = 0.05$ from the table obtained 2.73. Thus, $F_{count} > F_{table}$ or $10,646 > 2.73$ and significance $0.000 < 0.05$ then H_0 is rejected H_1 is accepted which states "There is an effect of learning motivation (X_1), family environment (X_2), and learning independence (X_3) on accounting learning outcomes (Y)."

Discussions

The Effect of Learning Motivation (X_1) on Accounting Learning Outcomes (Y)

Motivation to learn is an encouragement that is inside and outside of a student who can drive a sense of self, especially in learning. Based on the results of hypothesis testing conducted with simple linear regression tests, it shows that the t_{count} is 2.975 and the significance level (sig.) 0.004. While $\alpha = 0.05$ obtained 1.66543 and sig. $0.004 < 1.66543$ then H_0 is rejected H_1 is accepted. This means that learning motivation has a significant effect on accounting learning outcomes.

The results of this study indicate a positive effect of learning motivation on accounting learning outcomes, this is because some students have a high sense of responsibility to complete the assigned tasks and fear of getting punished if they do not finish on time according to the agreed task collection time between students and teachers. In addition, students have confidence when doing their assignments individually with no help from others. It also has its own study schedule which is carried out regularly in line with the opinion of Saputra, et al (2018) Motivation is defined as the condition of students to start activities, set the direction of these activities and maintain seriousness in undergoing the learning process. Motivation can be interpreted as one of the energies that encourage students to continue to be active, earnest in learning.

This research is in line with the results of research proposed by Rofiah, (2022) Hypothesis testing proves that learning motivation has a partial influence on the learning outcomes of financial accounting practicum for class XI AKL students at SMK Negeri 1 Surabaya. The results of the hypothesis test of the effect of learning motivation on learning outcomes have a t_{count} value greater than the t_{table} ($9.715 > 1.98$) and a sig value of $0.000 < 0.05$, so H_0 is rejected and H_1 is accepted, which means that learning motivation has a partially significant effect on learning outcomes. In addition, there is also research by Anggraini, Winatha and Rusman (2016) which shows that there is an influence between learning motivation variables on student learning outcomes with the results of $t_{count} > t_{table}$, namely $16.938 > 1.990$ with a coefficient of determination ($r^2=0.730$) or 73%.

Based on the research results that have been presented, theoretical and practical implications can be stated that in the absence of learning motivation, a student will feel lazy in the learning process, lack enthusiasm in receiving the material provided, and also often ignore the tasks given by the teacher, or the most detrimental impact if students do not have learning motivation is not carrying out learning properly so that it impacts on low learning outcomes and not in accordance with the desired target.

The Effect of Family Environment (X_2) on Accounting Learning Outcomes (Y)

Based on the results of simple linear regression testing, it is known that the family environment variable affects the learning outcomes of students majoring in accounting at SMK Muhammadiyah 2 Bandar Lampung. This is evidenced by the result that the t_{count} is 4.207 and the significance level (sig.) 0.000. While the $t_{table} \alpha = 0.05$ is obtained 1.66543 and sig. $0.000 < 1.66543$ then H_0 is rejected H_1 is accepted. This means that the family environment has a significant effect on accounting learning outcomes. Slameto, in Kartika, et al. (2021) The family environment can affect student learning outcomes. The family environment really helps students to learn well because students study longer with family. In fact, many

parents are busy with work so they don't have time to provide motivation, support, and attention to students in the learning process.

In addition, the results of the SPSS calculation obtained YX_2 of 0.417 mean that the influence of the family environment on accounting learning outcomes is 0.417. Or 41.7% and the remaining 58.3% is influenced by other factors not examined in this study. This is also in line with Soeleman's statement in Putri, (2021) regarding the function of the family environment as an educational function related to the family being a forum for educating children where this function is based on efforts to provide the facilities and infrastructure needed by students, all of which have been fulfilled. The family is not only a place for children to grow and develop but is the main place for children to learn before receiving education from outside. The family is very important and related to child development and is one of the factors in the success of children's learning, the better the family environment, the higher the child's learning outcomes.

This study also has similarities with Indrianti's research, (2022) the results of the discussion and calculation of the effect of the family environment on the learning outcomes of class X accounting at SMK Jakarta Timur 1, obtained the conclusion that the family environment significantly affects the learning outcomes of class X accounting at SMK Jakarta Timur 1. This is shown from the t_{test} , where $t_{count} = 8.701$, while t_{table} based on degrees of freedom ($dk = n - 2$) $n = 54 - 2 = 52$, $\alpha = 5\%$ obtained $t_{table} = 1.674$, so $t_{count} > t_{table} = 8, 701 > 1.674$. Thus, it can be concluded that there is an influence between the family environment on the learning outcomes of class X accounting students at SMK Jakarta Timur 1.

Based on the explanation above, it can be concluded that the positive and significant influence of the family environment on the accounting learning outcomes of students majoring in accounting at SMK Muhammadiyah 2 Bandar Lampung, students need a family environment that has an influence, especially in the student learning process. Where the family environment is where students live, the first place students learn the importance of parental attention or the student's family. Families who always provide attention, understanding and understanding as well as assistance in learning mean a lot to their children in achieving high learning outcomes. Likewise, on the contrary, if the family pays less attention or even puts pressure on their children, this will cause children to become lazy to learn and decrease students' interest in learning, thus the family environment affects student learning outcomes.

The Effect of Learning Independence (X_3) on Accounting Learning Outcomes (Y)

Learning independence is an attitude or behavior of students in achieving learning goals that are carried out independently without depending on others. Based on the results of the analysis calculation, it is

found that learning independence (X_3) has an effect on accounting learning outcomes (Y) in Accounting Department Students of SMK Muhammadiyah 2 Bandar Lampung in the 2022/2023 academic year, this is evidenced by the hypothesis result data which shows the t_{test} to test the significance of the constant and the independent variable of perception and calculation with SPSS, the t_{count} is 2.268 and the significance level (sig.) 0.026. While the t_{table} is obtained 1.66543 and sig. $0.026 < 1.66543$ then H_0 is rejected H_1 is accepted.

Learning independence in this study has a positive influence on accounting learning outcomes of 0.229, meaning that the magnitude of the influence of learning independence on the accounting learning outcomes of SMK Muhammadiyah 2 Bandar Lampung in the 2022/2023 academic year is 0.229. Or 22.9% or 77.2% of students are influenced by other factors not examined in this study. This is because some students feel confident in their own abilities and are confident in their abilities so that their learning independence increases. In addition, some students do the questions in the book without being asked by the teacher or working independently, this is one of the factors that increase students' interest in doing independent learning and there is also student awareness to do independent learning. In accordance with the opinion of Woi & Prihatni, (2019) learning independence is the ability to learn on their own initiative to master a competency based on the formulation of goals, learning resources, being able to diagnose learning needs, and self-control not to always depend on others.

In line with the research proposed by Edriani, et al (2021) with the results there is a significant influence between learning independence and student learning outcomes in the accounting department of SMK Negeri 1 Painan. From the results of the analysis obtained Sig of $0.014 < 0.05$ and t_{count} shows a number 2.483 greater than the t_{table} 1.653, as a result H_0 is rejected and H_1 is accepted. This means that there is a significant influence between learning independence and student learning outcomes majoring in Accounting at SMK Negeri 1 Painan.

This research shows that learning independence has a close relationship with learning outcomes, especially in accounting learning outcomes. When students have a good level of learning independence in following the entire series of learning in class, they will be able to complete their assignments properly, and will be able to understand the subject matter and make them feel confident in themselves, able to make effective use of study time so that this can be seen from the attitudes and behaviors shown by students. Furthermore, this good learning independence will be able to improve learning outcomes. Based on the results of this study, theoretical and practical implications can be stated that the existence of learning independence owned by students, students can improve their affective aspects, this is due to good changes during the learning process, can make decisions and solve

problems, increase confidence in themselves and also have competitiveness in accordance with their abilities and do not depend on others.

The Effect of Learning Motivation (X_1), Family Environment (X_2), and Learning Independence (X_3) on Accounting Learning Outcomes (Y)

Based on hypothesis testing which was analyzed using Fisher's F statistic. Based on the results of data analysis with SPSS, F_{count} is 10.646 with a significance of 0.000, while F_{table} with degrees of freedom (dk / df) for numerator 3 and denominator = $75 - 3 - 1 = 71$ and $\alpha = 0.05$ from the table obtained 2.73. Thus, $F_{count} > F_{table}$ or $10,646 > 2.73$ and significance $0.000 < 0.05$ then H_0 is rejected H_1 is accepted and states that there is an effect of learning motivation, family environment and learning independence on accounting learning outcomes.

These learning outcomes are in accordance with the theory put forward by Slavin, (2018) in Setyosari, (2020) learning is a change in behavior or behavior that can be observed. Learning can occur in many ways, and can occur intentionally and unintentionally. The relationship between Slavin's theory and learning outcomes is a change in student output when carrying out the learning process, both from behavior, attitudes and values. Factors that are very influential in this study include learning motivation, family environment and also student independence in learning. However, when viewed from the simultaneous influence of learning motivation, family environment and also learning independence has a positive effect on learning outcomes. This means that learning motivation, family environment and also high learning independence will also be followed by an increase in accounting learning outcomes, and vice versa if learning motivation, family environment and also low learning independence will also decrease student accounting learning outcomes. In line with the opinion conveyed by Anggraeni, et al (2020) Learning outcomes are the mastery of knowledge, skills, and attitudes acquired by students during the learning process which is indicated by numbers through tests or tests and marked on a value scale in the form of letters or symbols. This means that the learning motivation possessed by students will affect the improvement of accounting learning outcomes.

Furthermore, the family environment factor can be interpreted or interpreted that the family environment is a very important element in the process of a child's growth and development. This is because families, especially parents who give their children the most attention and encouragement to achieve the desired learning achievement or learning outcomes. In line with this opinion, according to Jeslin, (2020) the role of parents is very important because parents are the first thing a child knows. Therefore, parents will color the development of their child's personality, behavior and character. Good

from parental attention, family attention, sufficient economy, a harmonious family will shape and educate children's discipline in learning so that children's learning outcomes are satisfactory.

In addition, there are other factors, namely learning independence, where learning independence can be interpreted as an attitude possessed by students to carry out learning activities independently without the help of others. According to the opinion of Egok (2016) being independent in learning requires students to be active both before and after the learning process takes place. Students who have an independent attitude will prepare the material to be studied. After the learning process is complete, students will re-learn the material that has been delivered by reading or discussing. So that participants who apply the principle of learning independence will get better achievement or learning outcomes when compared to students who do not apply the principle of independence.

This is in line with Ningtyas' research, (2021) which shows an R Square value of 0.761 which means that the variables of learning motivation and learning independence contribute to learning outcomes by 76.1%. While the remaining 23.9% is influenced by other variables not discussed in the study. Furthermore, research from Nova, (2021) which states that there is a simultaneous influence between learning independence and family environment on learning outcomes with the results of the R^2 calculation of 0.210 or equal to 21%. Meanwhile, the remaining 79% is influenced by other factors not examined in his research.

The results of this study indicate that learning motivation, family environment and learning independence affect student accounting learning outcomes. Where between one variable and another variable are interrelated and can affect student learning outcomes, especially in accounting lessons. This can be seen if a student who has a high learning motivation, then the learning outcomes will also increase. Likewise with the family environment, when students are in a family that has harmony, familiarity and parenting that frees their children in the learning process, it will improve student learning outcomes, especially in accounting learning materials. Then learning independence and learning motivation are related to each other. If students have high learning motivation, their learning independence will also be better, so that all of these things can affect student learning outcomes which can be in the form of numbers, behavior, attitudes and skills of students which can be used by teachers as a benchmark for assessing whether students have improved or not during the learning process.

Conclusion

Learning motivation, family environment and learning independence have a positive and significant influence on accounting learning outcomes so that if students have high or positive learning motivation,

family environment, and learning independence, it will improve student accounting learning outcomes and vice versa. In addition, some of these variables have a positive influence on accounting learning outcomes, to improve student accounting learning outcomes, influencing factors such as learning motivation, family environment and learning independence are needed. Learning motivation affects learning outcomes because in the absence of learning motivation, a student will feel lazy in the learning process, lack enthusiasm in receiving the material provided, and also often ignore the tasks given by the teacher, or the most detrimental impact if students do not have learning motivation is not carrying out learning properly so that it impacts on low learning outcomes and does not match the desired target, this is the opposite.

In addition to learning motivation, the family environment affects accounting learning outcomes, this is because students need a family environment that has an influence, especially in the student learning process. Where the family environment is where students live, the first-place students learn the importance of parental attention or the student's family. Families who always provide attention, understanding and understanding as well as assistance in learning mean a lot to their children in achieving high learning outcomes. While learning independence on accounting learning outcomes, when students have a good level of learning independence in following the entire series of learning in the classroom, they will be able to complete their assignments properly, and will be able to understand the subject matter and make them feel confident in themselves, able to make effective use of learning time so that this can be seen from the attitudes and behavior shown by students.

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