
**THE EFFECT OF LOCUS OF CONTROL, STUDENTS PERCEPTIONS
OF TEACHER TEACHING METHODS AND PARENTS CONCERN
TOWARD ACCOUNTING LEARNING ACHIEVEMENT**

***PENGARUH LOCUS OF CONTROL, PERSEPSI SISWA TENTANG METODE
MENGAJAR GURU DAN PERHATIAN ORANG TUA TERHADAP PRESTASI
BELAJAR AKUNTANSI***

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Abstract

This research aimed to know the effect of Locus of Control, Students Perceptions of Teacher Teaching Methods and Parents Concern toward Accounting Learning Achievement. Subject of this research was students of XI IPS SMA Negeri 2 Sleman Academic Year 2016/2017 about 63. Data collection was carried out by documentation and questionnaire. Test of analysis consist of linearity test, multicollinearity test, simple regression test (hypothesis 1,2 and 3) and multiple regression test (hypothesis 4). Research results: 1) there was a positive effect of Locus of Control toward Accounting Learning Achievement, 2) there was a positive effect of Student Perceptions of Teacher Teaching Methods toward Accounting Learning Achievement, 3) there was a positive effect of Parents Concern toward Accounting Learning Achievement, 4) there was a positive effect of Locus of Control, Student Perceptions of Teacher Teaching Methods and Parents Concern toward Accounting Learning Achievement.

Keywords: Locus of Control, Student Perceptions, Teacher Teaching Methods, Parents Concern, Accounting Learning Achievement.

Abstrak

Penelitian ini bertujuan untuk mengetahui Pengaruh Locus of Control, Persepsi Siswa tentang Metode Mengajar Guru dan Perhatian Orang Tua terhadap Prestasi Belajar Akuntansi. Subjek penelitian ini adalah siswa kelas XI IPS SMA Negeri 2 Sleman Tahun Ajaran 2016/2017 sejumlah 63 siswa. Teknik Pengumpulan data ini menggunakan dokumentasi dan kuesioner. Uji prasyarat analisis terdiri dari uji linearitas, uji multikolinearitas, analisis regresi sederhana (hipotesis 1,2 dan 3) dan uji analisis regresi ganda (hipotesis 4). Hasil penelitian: 1) terdapat pengaruh positif Locus of Control terhadap Prestasi Belajar Akuntansi, 2) terdapat pengaruh positif Persepsi Siswa tentang Metode Mengajar Guru terhadap Prestasi Belajar Akuntansi, 3) terdapat pengaruh Perhatian Orang Tua terhadap Prestasi Belajar Akuntansi, 4) terdapat pengaruh Locus of Control, Persepsi Siswa tentang Metode Mengajar Guru dan Perhatian Orang Tua bersama-sama terhadap Prestasi Belajar Akuntansi

Kata Kunci: Locus of Control, Persepsi Siswa tentang Metode Mengajar Guru, Perhatian Orang Tua, Prestasi Belajar Akuntansi

INTRODUCTION

Education is a long-term investment that is very profitable. In every country, education is one aspect of that is the responsibility and it requires special attention in handling the repairmen and development. Through the Ministry of Education and Culture, Indonesia continues to make various changes and revamp the education system, among others, with an increase in physical infrastructure, quality of teacher, the pattern of learning approaches, renewal and development of media education, curriculum development and business-other relevant businesses.

Education is an effort and which is planned to create an atmosphere of learning and its process, so that students actively develop their potential have the spiritual power of religion, self-control, personality, intelligence, character and skills required student's self and the community, state and nation (Hasbullah, 2005: 147).

The learning process is always followed by the interaction that occurs within the learning between teachers and students. This means that the quality of education in relation to the attainment depends on how the learning process experienced by students. The school as an educational institution can measure the success of the learning process through learning achievement. They include all existing subjects. One of these subjects are Accounting Learning Achievement.

The student's achievement is a level of capabilities that have been achieved after participating in the learning process in time, for example to changes in behavior, skills and knowledge which will be measured, assessed and embodied in a number or statement. They can be measured by the achievement of students in mastering the learning goals through the passing grade, that is established in accordance with the rules applicable curriculum. Factors are affecting the achievement of student learning can arise from internal and external factors (Slameto, 2010:54).

Internal factors are factors come from the students that include physiological and psychological factors. Physiological factors are factors related to the physical condition of the students during the accounting subjects or when doing on the problems of daily tests or examinations of accounting. The psychological factors include intelligence, concern, interest, aptitude, motivation, and readiness of students in learning the material accounting. The external factors consist of a family environment, school environment, and the social environment around students.

Based on observations that had been conducted during observation that began on July 15th to September 15th 2016 showed that students of class XI IPS SMA Negeri 2 Sleman had a low accounting learning achievement. They were observed from the accounting value of the middle semester exam amounted to 53.17% that did not reach the predetermined value of the the passing grade is 75. These students had difficulties in understanding the accounting material presented by the teacher in the classroom that affect the accounting material presented by the teacher in the classroom that affect the achievement of the Learning Achievement in Accounting.

Some of the things, including internal factors in the student whom are Locus of Control, which is a concept that shows the individual's believes about the success and failures comes from within him or herself. Conversely, someone with external Locus of Control less like trying because they believe that the success and failures are determined by fate, luck or the things that come from outside himself (Stephen P. Robbins and Timothy A.Judge, 2008: 138).

Based on the observations and interviews to every student in class it seems the condition of class XI IPS SMA N 2 Sleman has External Locus of Control type, because most of the students thought that the accounting subjects are difficult to learn. Therefore, it makes them feel useless even though they have been trying to learn.

Moreover, it also decreases student's confidence did an accounting exam and they just guess the answer. Students had low initiative to understand about accounting subject, because students never borrow an accounting book in library to increase knowledge about accounting subject, only 2 person of 63 students who borrow or had accounting book, and lazy to found the material on internet, so only worksheet for students that they had.

In addition, the factors that affect the achievement learning is Student Perceptions of Teacher Teaching Methods. It is the student's brain ability to translate and interpret the incoming stimulus in the sensory organs to the teacher's teaching methods is used during the learning process.

Teacher teaching methods are ways in learning process to obtain optimum results. They need to be owned by an educator, because the success of the process of teaching of accounting is depending on how teacher teach. Using the methods of teaching in the learning process will make a different perception in students.

Based on the observation, students who had positive perceptions about their teacher's teaching methods were tends to be more appreciative that were expresses in the form of compliance with the rules, serious in following the teaching and learning process and active during the process of learning. Meanwhile the students with negative perceptions of the teaching methods would tend to felt bored in classroom and lazy to follow the lessons shown by chat with other friends, played a mobile phone, slept and did other activities outside the learning activities in the classroom, so the teachers must select the appropriate teaching methods.

Affecting factors student's learning achievement are parents' concern, with rigorous concern of the parents, the children become more controlled and have their own encouragement to achieve the better achievement. Lack of concern from parent is causing of negative effects their life. For

example, when the parent are too busy with work, no matter what children do, never pay attention to children along with others, how was their school, what school equipment they need or still inadequate, how is her or him learning achievement and others.

The results obtained by researcher during observations in two months shows that there were still had some students who did not have the equipment for their study, they borrow their friend that obstruct their learning process. The students' lateness happened almost every day as recorded on the teachers' attendance.

Based on the interview with students, parents were seldom asked about how was their school, seldom remind them for going to school on time, never to ask about their school equipment they need or still inadequate. Based on the description, it can be identified that children were less parent's attention would experience, laziness, indifference and lack of motivation or interest in learning. The parents' attention was the most important in determining of learning achievement, in this research Accounting Learning Achievement.

RESEARCH METHOD

Type of Research

This research was ex post-facto research, because the data obtained was data results from the events that have taken place. This research has two variables, there are independent variable consists of Locus of Control, Student Perceptions of Teacher Teaching Methods and Parents Concern, while the dependent variable is Accounting Learning Achievement.

Time and Place of Research

The time of research was July 2016 until January 2017 consist of planning, research and reporting.

Subjects of Research

This subject of this research was all students class of XI IPS SMA Negeri 2 Sleman Academic 2016/2017

Procedure

The procedure of this research use questionnaire to obtain data on Locus of Control, Student Perceptions of Teacher Teaching Methods and Parents Concern and use documentation to obtain data on the number of students, an overview of the school and the data Accounting Learning Achievement of daily test, midterm and final exam in this semester.

Data, Instruments and Test of Analysis

a) Data

Instruments in this research use students of XI IPS SMA N 1 Ngaglik Academic Year 2016/2017 which number 30 students. Test of instruments consist of Validity test and Realibility test

b) Test of analysis

Test of data analysis considered of linearity test multicollienarity test, simple regression(hypothesis 1,2 and 3) and multiple regression test (hypothesis 4).

FINDING AND DISCUSSION

Data Descriptions

a. Accounting Learning Achievement

Identification of a tendency to know students are pass or not pass of Accounting Learning Achievement, in this research uses the value of the passing grade. If grade of learning achievement ≥ 75 , students are pass and if the grade of learning achivement ≤ 75 students are not pass. The tendency of Accounting Learning Achievement can be presented in a pie chart as follow:

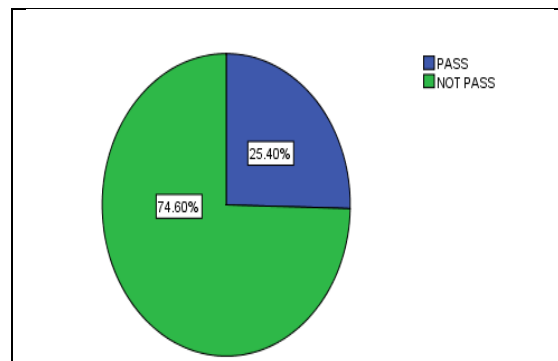


Image 1. Pie Chart of Accounting Learning Achievement

Based on image 1 known that accounting achievement students who pass are 25.4% and not pass are 74.6%.

b. Locus of Control

Internal and external Locus of Control variable are further classified into three categories. There categories, ie.e : high, enough and low.

1) Internal Locus of Control

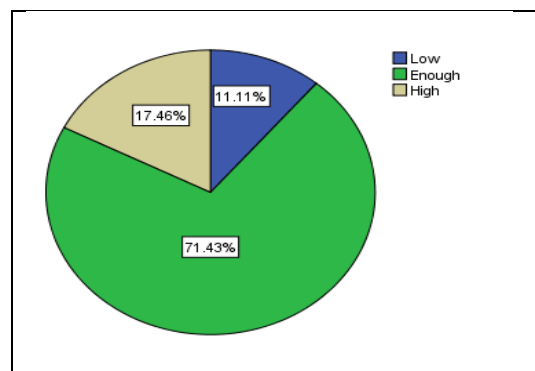


Image 2. Pie Chart of Internal Locus of Control Tendency

Image 2 shows that students who have high internal Locus of Control only 17.5% , low of internal Locus of Control are 11.1% and mostly students who have enough internal Locus of Control are 71.4%.

2) External Locus of Control

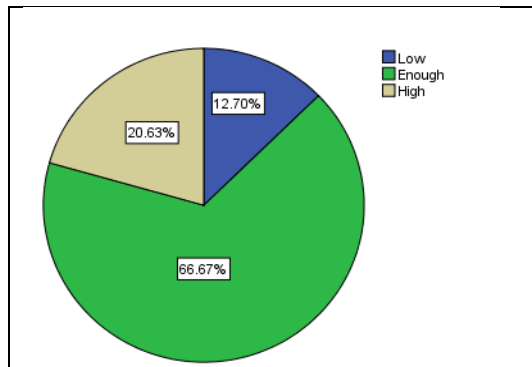


Image 3. Pie Chart of External Locus Of Control Tendency

Image 3 shows that students who high external Locus of Control only 12.7%, low external Locus of Control are 20.6% and mostly students who have enough external Locus of Control are 66.77%.

c. Student Perceptions of Teacher Teaching Methods

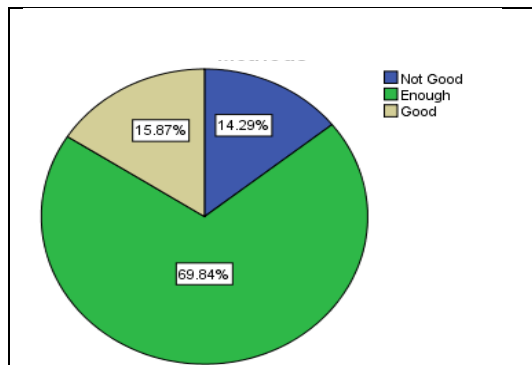


Image 4. Student Perceptions of Teacher Teaching Methods

Based on image 4 shows that students who have good perceptions of teacher teaching methods are 15%, enough perceptions of teacher teaching methods are 69.8% and not good perceptions of teacher teaching methods are 43.3%.

d. Parents Concern

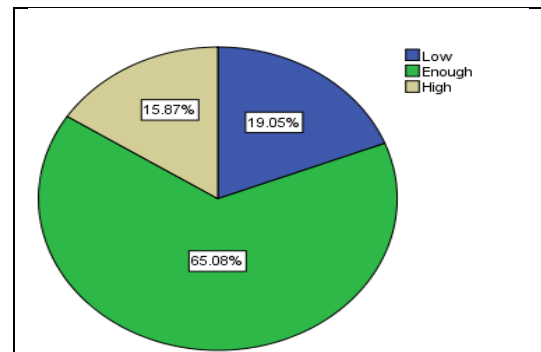


Image 5. Pie Chart of Parents Concern Tendency

Based on image 5 shows that students who have high Parents Concern are 19%, enough of Parents Concern are 65.1% and low of Parents Concern are 9.5%.

Analysis Prerequisite Test

a. Linearity test

Using computer data processing application programs, such as linearity test result summarized in the following table:

Table 1. Summarizing of Linearity Test Result

| No | Variable | | F _{value} | F _{table} |
|----|-------------|-----------|--------------------|--------------------|
| | Independent | Dependent | | |
| X1 | X1 | Y | 1.845 | 2.761 |
| X2 | X2 | Y | 1.682 | 2.761 |
| X3 | X3 | Y | 1.283 | 2.761 |

Source: Processed Primary Data

Table 1 shows that F_{value} each variable is smaller than F_{table} with 5% significant level. This applies to all independent variables, therefore it can be concluded that all independent variable have a linear relationship with dependent variable.

b. Multicollinearity Test

Using computer data processing application programs, such as multicollinearity test result summarized in the following table:

Source: Processed Primary Data

If using alpha/tolerance = 10% or 0.10, so VIF = 10. On table 2 is showing that VIF value (VIF X1 = 1.098, VIF X2 = 1.025 and VIF X3 = 1.072) < 10 and independent variable tolerance (X1 = 0.910 = 91.0%, X2 = 0.967 = 96.7%, X3 = 0.933 = 93.3%) more than 10%, can conclude that independent variable each other does not multicollinearity.

Research Hypothesis

- a. There is a positive effect of Locus of Control toward Accounting Learning Achievement.

Summary of the results of the first hypothesis can be seen in the following table:

Table 3. First Hypothesis Result

| Model * | Coeff | r _{x1y} | r ² _{x1y} | t _{value} | t _{table} |
|---------|-------|------------------|-------------------------------|--------------------|--------------------|
| Cons | 1.653 | | | | |
| X1 | 0.079 | 0.517 | 0.267 | 4.175 | 2.001 |

*) Dependent Variable: Accounting Learning Achievement

Based on the table 3, then the regression equation can be expressed in the following regression equation:
 $Y = 0.079X_1 + 1.653$

The equation that regression coefficient is a positive value of 0.079. It means that if the value of Locus of Control (X1) increase, then the Accounting Learning Achievement (Y) increase by 0.079.

Locus of control is capable of influencing 26.7% changes in the

Table 2. Summarizing of Multicollinearity Test

Accounting Learning Achievement
 This shows there are still 73.3% of the factors or other variables that may affect the accounting learning achievement.

Therefore, tvalue is higher than ttable (4.175 > 2.001), so the Locus of Control influent toward accounting learning achievement and the hypothesis is acceptable.

- b. There is a positive effect of Student Perceptions of Teacher Teaching Methods toward Accounting Learning Achievement

Summary of the results of second hypothesis can be seen in the following table:

Table 4. Second Hypothesis Result

| | Coef | r _{x2y} | r ² _{x2y} | t _{value} | t _{table} |
|------|-------|------------------|-------------------------------|--------------------|--------------------|
| Cons | 5.049 | | | | |
| X2 | 0.040 | 0.410 | 0.168 | 3.510 | 2.001 |

*) Dependent Variable: Accounting Learning Achievement

Based on the table 4, then the regression equation can be expressed in the following regression equation:

$$Y = 0.040X_2 + 5.049$$

| Variable | Collinearity Statistics | | Result |
|----------|-------------------------|-------|-------------------------------|
| | Tolerance | VIF | |
| X1 | 0.910 | 1.098 | There is no multicollinearity |
| X2 | 0.967 | 1.025 | |
| X3 | 0.933 | 1.072 | |

The equation shows that the regression coefficient is positive value of 0.040 meaning if the value of Student Perceptions of Teacher Teaching Methods (X2) increase,

then the Accounting Learning Achievement (Y) increase by 0.040.

Student Perceptions of Teacher Teaching Methods is capable of influencing 16.8% changes in the Accounting Learning Achievement.

This shows there are still 83.2% of the factors or other variables that may affect the accounting learning achievement.

Therefore, t_{value} is higher than t_{table} ($3.510 > 2.001$), so the Student Perceptions of Teacher Teaching Methods influent toward accounting learning achievement and the hypothesis is acceptable.

- c. There is a positive effect of Parents Concern toward Accounting Learning Achievement

Summary of the results of the third hypothesis can be seen in the following table

Table 5. Third Hypothesis Result

| | Coef | r_{x3y} | r^2_{x3y} | t_{value} | t_{table} |
|-------|-------|-----------|-------------|-------------|-------------|
| Const | 5.289 | | | | |
| X3 | 0.034 | 0.394 | 0.155 | 3.348 | 2.001 |

*) Dependent Variable: Accounting Learning Achievement

Based on the table 5, then the regression equation can be expressed in the following regression equation:

$$Y = 0.034X_3 + 5.289$$

The equation shows that the regression coefficient is a positive value of 0.034. It means that if the value of Parents Concern (X3) increase, then the Accounting Learning Achievement (Y) increase by 0.034.

Parents Concern is capable of influencing 15.5% changes in the Accounting Learning

Achievement. This shows there are still 84.5% of the factors or other variables that may affect the accounting learning achievement.

Therefore, t_{value} is higher than t_{table} ($3.348 > 2.001$), so the Parents Concern influent toward accounting learning achievement and the hypothesis is acceptable.

- d. There is a positive effect of Locus of Control, Student Perceptions of Teacher Teaching Methods and Parents Concern together toward Accounting Learning Achievement

The calculation can be seen in the following table:

Table 6. Fourth Hypothesis Result

| Model* | Coef | $r_{y(1,2,3)}$ | $r^2_{y(1,2,3)}$ | F_{value} | F_{table} |
|--------|-------|----------------|------------------|-------------|-------------|
| Const | 0.210 | | | | |
| X1 | 0.060 | | | | |
| X2 | 0.031 | | 0.409 | 15.304 | |
| X3 | 0.023 | 0.662 | | | 2.761 |

*) Dependent Variable: Accounting Learning Achievement

Based on the table 6, then the regression equation can be expressed in the following regression equation:

$$Y = 0.060X_1 + 0.031X_2 + 0.023X_3 + 0.210$$

The equation shows that the regression coefficient is positive value. The coefficient X1 is 0.060 meaning if the value of Locus of Control (X1) increase 1 point, then the value of Accounting Learning Achievement (Y) will be increased by 0.060 points, assuming the X2 and X3 fixed. The coefficient of X2 amounted to 0.031 is meaning when Student Perceptions of Teacher Teaching Methods (X2) increase 1 point, then the value added Accounting Learning Achievement (Y) will be increased by 0.031 assuming X1 and X3 fixed. The coefficient of X3 is 0.023 means that when the Parents Concern (X3)

increase 1 point, then the value added Accounting Learning Achievement (Y) is 0.023 points assuming the X1 and X2 fixed.

The value is 40.9% changes Accounting Learning Achievement (Y), Student Perceptions of Teacher Teaching Methods (X2) and Parents Concern (X3) whereas 59.1% described other variables not examined in this research.

Therefore, F_{value} is higher than F_{table} ($15.304 > 2.761$), so Locus of Control, Student Perceptions of Teacher Teaching Methods and Parents Concern together influent toward Accounting Learning Achievement and the four hypothesis is acceptable.

Based on the results of the multiple regression analysis, it is known the relative and effective contribution of each independent variable consist of Locus of Control, Student Perceptions of Teacher Teaching Methods and Parents Concern toward Accounting Learning Achievement

The magnitude of the relative and effective contributions can be seen in the following table:

Table 7. Summarizing of the Relative and Effective Contribution Results

| No | Variables | Contributions | |
|----|---|---------------|-----------|
| | | Relative | Effective |
| 1 | Locus of Control | 59.64% | 24.39% |
| 2 | Student Perceptions of Teacher Teaching Methods | 22.73% | 9.30% |
| 3 | Parents Concern | 17.62% | 7.21% |
| | | 100% | 40.9% |

Based on the results of the data analysis in table 7, the relative contribution of Locus of Control is 59.64%, Student Perceptions of Teacher Teaching Methods is 22.73% and Parents Concern is 17.62%. The effective contribution of Locus of Control is 24.39%, Student Perceptions of Teacher Teaching Methods is 9.30% and Parents Concern is 7.21%. Total of effective contributions are 40.9%. It means, Locus of Control, Student Perceptions of Teacher Teaching Methods and Parents Concern give 40.9% of effective contributions, while 59.1% comes from other variable that does not mention in this research.

CONCLUSIONS AND SUGGESTIONS

Conclusions

Based on the discussion that has been outlined previously, and the the data conclusions are as follows:

- a. There is a positive effect of Locus of Control toward Accounting Learning Achievement Students Class of XI IPS SMA Negeri 2 Sleman Academic Year 2016/2017, with $r_{x1y} = 0.517$; $r^2_{x1y} = 0.267$; $t_{\text{value}} = 4.175$; $t_{\text{table}} = 2.001$, by 5% significant level.
- b. There is a positive effect of Student Perceptions of Teacher Teaching Methods toward Accounting Learning Achievement Students Class of XI IPS SMA Negeri 2 Sleman Academic Year 2016/2017, with $r_{x2y} = 0.410$; $r^2_{x2y} = 0.168$; $t_{\text{value}} = 3.510$; $t_{\text{table}} = 2.001$, by 5% significant level.
- c. There is a positive effect of Parents Concern toward Accounting Learning Achievement Students Class of XI IPS SMA Negeri 2 Sleman Academic Year 2016/2017, with $r_{x3y} = 0.394$; $r^2_{x3y} = 0.155$; $t_{\text{value}} = 3.348$; $t_{\text{table}} = 2.001$, by 5% significant level.

- d. There is a positive effect of Locus of Control, Students Perceptions of Teacher Teaching Methods and Parents Concern together toward Accounting Learning Achievement Students Class of XI IPS SMA Negeri 2 Sleman Academic Year 2016/2017, with $r_{y(1,2,3)} = 0.662$; $r^2_{y(1,2,3)} = 0.409$, $F_{\text{value}} = 15.304$ and $F_{\text{table}} = 2.761$.

Suggestions

Based on the results of the descriptive, conclusions and implications of the advice can be given as follows:

a. Teacher

Teacher have to increase her students by using the right methods, students are allowed to do them homework or assignment in a group but should not rely on from a friend because student have to increase their confidence. Try to express their opinion when doing group task.

Teacher should give a prize and feedback for students when they answer the questions, give opinions. Teacher should identify the classroom management, teaching purpose, class situation, teaching time, facilities and teacher capabilities, then teacher can choose the right teaching methods, teacher have to explain the material with a louder and clearly. Every meeting with parents are expected of teacher remind the parents to pay attention in education development of their children, teacher may suggest the parents to apply reward and punishment system to their children in improving learning achievement.

b. Public Research

The effective contribution from Locus of Control is 24.39%, Students Perceptions of Teacher Teaching Methods is 9.30% and Parents Concern is 7.21% toward Accounting Learning Achievement but there is 59.1% comes from another variables

or factors that does not mention in this research. Therefore, it is expected in the next research can be found other factors that may affect the Accounting Learning Achievement.

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