

ABSTRAK

BETTY KRISTINA SIMANJUNTAK, NIM : 716142007, Pengaruh Kemandirian Belajar dan Minat Belajar terhadap Prestasi Belajar Akuntansi Siswa Kelas XII Jurusan Akuntansi SMK Negeri 7 Medan, Skripsi, Jurusan Akuntansi, Program Studi Pendidikan Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan 2020.

Permasalahan dalam penelitian ini adalah kurang optimalnya Prestasi Belajar akuntansi siswa kelas XII Jurusan Akuntansi SMK Negeri 7 Medan. Penelitian ini bertujuan untuk mengetahui pengaruh kemandirian belajar dan minat belajar terhadap prestasi belajar akuntansi siswa kelas XII Jurusan Akuntansi SMK Negeri 7 Medan. Penelitian ini dilaksanakan di SMK Negeri 7 Medan yang beralamat di Jalan STM No. 12 E, Sitirejo II, Kec. Medan Amplas. Jenis penelitian ini adalah *expost facto*. Populasi dalam penelitian ini adalah siswa kelas XII Akuntansi sebanyak 173 siswa. Sampel dalam penelitian ini adalah 121 siswa, dimana pengambilan sampel Simple Random Sampling dengan teknik acak. Pengumpulan data dilakukan dengan cara observasi, dokumentasi dan penyebaran angket. Angket penelitian terlebih dahulu diuji validitas dan reliabilitas. Kemudian data yang terkumpul diolah menggunakan regresi linear berganda dengan bantuan software SPSS versi 22.

Berdasarkan hasil analisis regresi linear berganda diketahui bahwa $Y = 4,844 + 0,730X_1 + 0,201 X_2$. Berdasarkan model regresi tersebut diperoleh nilai koefisien kemandirian belajar (b_1) bernilai positif, hal ini menunjukkan bahwa saat Kemandirian belajar mengalami kenaikan maka prestasi belajar akuntansi siswa mengalami peningkatan dan sebaliknya. Begitu juga halnya nilai koefisien minat belajar (b_2) bernilai positif, mengandung arti bahwa apabila minat belajar siswa mengalami kenaikan, maka prestasi belajar akuntansi siswa akan mengalami peningkatan dan sebaliknya dengan syarat variabel bebas lainnya bernilai tetap.

Berdasarkan pengujian hipotesis secara parsial, terdapat pengaruh yang signifikan antara Kemandirian belajar terhadap prestasi belajar akuntansi dengan nilai $t_{hitung} > t_{tabel}$ ($13,899 > 1,980$) dan nilai signifikansi ($0,000 < 0,05$). Minat belajar juga berpengaruh terhadap prestasi belajar akuntansi dengan nilai $t_{hitung} > t_{tabel}$ ($3,515 > 1,980$) dan nilai signifikansi ($0,001 < 0,05$). Selanjutnya kemandirian belajar dan minat belajar secara simultan berpengaruh signifikan terhadap prestasi belajar akuntansi diperoleh F_{hitung} sebesar 383,874 dan F_{tabel} sebesar 3,07. Dengan demikian nilai $F_{hitung} > F_{tabel}$ ($383,874 > 3,07$) dan nilai signifikansi ($0,000 < 0,05$). Dengan besarnya pengaruh kedua variabel bebas tersebut sebesar 86,7%. berarti terdapat 13,3% lagi dijelaskan oleh variabel lain yang relevan dan tidak dikaji dalam penelitian ini.

Berdasarkan hasil uji regresi linear berganda dapat disimpulkan bahwa Hasil penelitian menunjukkan bahwa secara parsial ada pengaruh signifikan kemandirian belajar terhadap prestasi belajar akuntansi siswa kelas XII Akuntansi SMK Negeri 7 Medan. Hasil penelitian menunjukkan bahwa secara parsial ada pengaruh signifikan Minat belajar terhadap prestasi belajar akuntansi siswa kelas XII Akuntanssi SMK Negeri 7 Medan. Hasil penelitian menunjukkan bahwa secara simultan ada pengaruh signifikan antara Kemandirian belajar dan Minat belajar secara bersama-sama terhadap prestasi belajar akuntansi siswa kelas XII Akuntansi SMKN 7 Medan.

Kata Kunci : Kemandirian belajar , Minat Belajar, Prestasi Belajar Akuntansi

ABSTRACT

BETTY KRISTINA SIMANJUNTAK, NIM: 716142007, The Influence of Learning Independence and Learning Interest on Accounting Learning Achievement of Class XII Students of Accounting Department, State Vocational High School 7 Medan, Thesis, Accounting Department, Accounting Education Study Program, Faculty of Economics, Medan State University 2020.

The problem in this study is the less than optimal accounting learning achievement of class XII students of the Accounting Department at SMK Negeri 7 Medan. This study aims to determine the effect of independent learning and interest in learning on learning achievement of students in class XII Accounting Department of SMK Negeri 7 Medan. This research was conducted at SMK Negeri 7 Medan which is located at Jalan STM No. 12 E, Sitirejo II, Kec. Sandpaper Field. This type of research is ex post facto. The population in this study were 173 students of class XII Accounting. The sample in this study were 121 students, where the sampling was Simple Random Sampling with random techniques. The collection is done by means of observation, documentation and distributing questionnaires. The research questionnaire was tested for validity and reliability first. Then the collected data were processed using multiple linear regression with the help of SPSS version 22 software.

Based on the results of multiple linear regression analysis, it is known that $Y = 4,844 + 0,730X_1 + 0,201 X_2$. Based on the regression model, the value of the learning independence coefficient (b1) is positive, this indicates that when the independent learning has increased, the student's accounting learning achievement has increased and vice versa. Likewise, the coefficient value of the interest in learning coefficient (b2) is positive, meaning that an interest in student learning has increased, so the student's accounting learning achievement will increase and vice versa provided that other independent variables are of fixed value.

Based on partial hypothesis testing, there is a significant effect between independent learning on accounting learning achievement with $t_{count} > t_{table}$ ($13,899 > 1,980$) and a significance value ($0,000 < 0,05$). Learning interest also affects accounting learning achievement with $t_{count} > t_{table}$ ($3,515 > 1,980$) and a significance value ($0,001 < 0,05$). Furthermore, learning independence and interest in learning simultaneously have a significant effect on accounting learning achievement. It is obtained that F_{count} is 383.874 and F_{table} is 3.07. Thus the value of $F_{count} > F_{table}$ ($383,874 > 3,07$) and the significance value ($0,000 < 0,05$). With the magnitude of the influence of the two independent variables of 86.7%. means that there are 13.3% more explained by other relevant variables and not studied in this study.

Based on the results of the multiple linear regression test, it can be concluded that the results of the study indicate that partially there is a significant effect of independent learning on the accounting learning achievement of students in class XII Accounting at SMK Negeri 7 Medan. The results showed that partially there was a significant effect of interest in learning on the learning achievement of students in class XII Accounting at SMK Negeri 7 Medan. The results showed that simultaneously there was a significant influence between learning independence and learning interest together on the accounting learning achievement of students in class XII Accounting at SMKN 7 Medan.

Keywords: *independent learning, study interest, accounting learning achievement.*