



Jurnal Eduscience (JES)

Volume 10, No. 3

November, Tahun 2023

Submit : 07 November
2023

Accepted : 30 Desember
2023

THE EFFECT OF LEARNING ACTIVITIES ON ACCOUNTING LEARNING RESULTS FOR CLASS XII IPS STUDENTS UPT SMA NEGERI 11 LUWU UTARA

Ikram Edhy¹, Fajriani Azis², Sitti Hajerah Hasyim³, M. Ridwan Tikollah⁴, Hariany Idris⁵

Prodi Pendidikan Akuntansi, Fakultas Ekonomi, Universitas Negeri Makassar

Email: ¹ikramhusain1701@gmail.com, ²fajrianiazis@unm.ac.id,

³hajerah_hasyim@unm.ac.id, ⁴m.ridwan.tikollah@unm.ac.id,

⁵hariany.idris@unm.ac.id.

Abstract

This study aims to analyze the effect of learning activities on the results of studying accounting in class XII IPS UPT SMA Negeri 11 Luwu Utara. The variables of this study are learning activities as the independent variable (X) and learning outcomes as the dependent variable (Y). The population of this study were all students of class XII IPS UPT SMA Negeri 11 North Luwu, totaling 64 students, while the sample used a saturated sampling technique with a total sample of 64 students. Data collection techniques used are questionnaires, observation, and documentation. The data analysis technique used is descriptive statistical analysis, instrument testing and hypothetical testing using SPSS 25 for windows. The results of this study indicate that: Based on the results of simple linear regression analysis, the equation model $Y = 48.671 + 0.469 X$ is obtained, which means that for each addition of one learning activity value, the value of accounting learning outcomes for class XII IPS students increases by 0.469 units. From the results of the t-test analysis, the significance is $0.000 < 0.05$, which means that the learning activity variable has a positive and significant effect on the accounting learning outcomes of class XII IPS UPT SMA Negeri 11 Luwu Utara, thus the hypothesis is "accepted". From the results of the analysis of the coefficient of determination (KD) the value of $r^2 = 18\%$ is obtained, which means that learning activities have a contribution to learning outcomes of 18% and the remaining 82% is influenced by other factors.

Keywords: learning activities, learning outcomes

Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh aktivitas belajar terhadap hasil belajar akuntansi siswa kelas XII IPS UPT SMA Negeri 11 Luwu Utara. Variabel penelitian ini adalah aktivitas belajar sebagai variabel bebas (X) dan hasil belajar sebagai variabel terikat (Y). Populasi dari penelitian ini adalah seluruh siswa kelas XII IPS UPT SMA Negeri 11 Luwu Utara yang berjumlah 64 siswa, sedangkan sampel menggunakan teknik sampling jenuh dengan jumlah sampel sebanyak 64 siswa. Teknik pengumpulan data yang digunakan adalah kuesioner, observasi, dan dokumentasi. Teknik analisis data yang digunakan adalah analisis statistik deskriptif, uji instrumen dan uji hipotesis dengan menggunakan SPSS 25 for windows. Hasil penelitian ini menunjukkan bahwa: Berdasarkan hasil analisis regresi linear sederhana diperoleh model persamaan $Y = 48,671 + 0,469 X$ yang berarti tiap penambahan satu nilai aktivitas belajar maka nilai hasil belajar akuntansi siswa kelas XII IPS bertambah 0,469 satuan. Dari hasil analisis uji-t bahwa signifikansi $0,000 < 0,05$ yang berarti variabel aktivitas belajar berpengaruh positif dan signifikan terhadap hasil belajar akuntansi siswa kelas XII IPS UPT SMA Negeri 11 Luwu Utara, dengan demikian hipotesis "diterima". Dari hasil analisis koefisien determinasi (KD) diperoleh nilai $r^2 = 18\%$ yang berarti bahwa aktivitas belajar memiliki kontribusi terhadap hasil belajar sebesar 18% dan sisanya 82% dipengaruhi oleh faktor lain.

Kata Kunci: aktivitas belajar, hasil belajar



INTRODUCTION

Education is a conscious effort and is created to create a learning atmosphere and learning process so that students actively develop their potential to have spiritual strength, religion, self-control, personality, intelligence, noble character, and skills needed by oneself, society, nation and state. One important factor in improving the quality of education through learning activities is learning activities. Learning activities are very necessary in achieving educational success. "Learning activity is an individual activity that can bring changes for the better in the individual because of the interaction between the individual and the individual and the individual and the environment." (Wijaya, 2015: 41).

Learning activities have several indicators. According to Sadirman (2020: 101), there are six indicators of learning activities, namely 1) visual activities, 2) oral activities, 3) listening activities, 4) writing activities, 5) mental activities, and 6) emotional activities.

Through student learning activities, it is hoped that students will be able to obtain better learning outcomes. Learning outcomes are a number of experiences obtained by students which include the cognitive, affective and psychomotor domains. Learning is not only mastery of subject theoretical concepts, but also mastery of habits, perceptions, pleasures, interests, talents, social adjustments, various skills, ideals, desires and hopes.

According to Purwanto (2014:34) "learning outcomes are changes in student behavior as a result of learning. Changes in behavior are caused by students achieving mastery or a number of materials provided in the teaching and learning process.

And according to (Sudjana, 2019:43) "learning outcomes are the abilities that students have after they receive their learning experience". There are several factors that influence learning outcomes.

According to Syahputra (2020:26-27)

- 1) Factors that influence learning outcomes that occur within the organism itself are called individual factors, namely maturity/growth factors, training intelligence, motivation and personal factors.



- 2) Meanwhile, factors that exist outside the individual are what we call social factors, family factors/household conditions, teachers/lecturers and their teaching methods, tools. used for teaching media used in the learning process, environment and opportunities available and social motivation.

UPT SMA Negeri 11 Luwu Utara is one of the senior high schools in South Sulawesi Province, North Luwu Regency, Malangke District. UPT SMA Negeri 11 North Luwu is one of the National Standard Schools (SSN) with B accreditation in North Luwu district. This school applies the Independent Curriculum in classes X. Based on pre-research conducted on February 13 2023 by distributing learning activity questionnaires on learning outcomes for students in class XII IPS 1 and research between 30 to 500". Economics subject teachers have provided learning activity stimuli to students in learning activities. However, in reality student learning outcomes are still poor, this is indicated by the accounting UTS scores of students in class XII IPS 1 and XII IPS 2 which are still at below average.

The learning activity variable of 79% is classified as good based on the interpretation criteria according to Rukajat (2018:10), namely 61%-80%. Meanwhile, student learning outcomes obtained an average of 40%, which is still classified as bad based on the interpretation criteria according to Rukajat (2018:10), namely 21%-40%. Apart from that, based on observations that have been made, there are still many students who get scores below the specified KKM. Based on these data, it can be concluded that learning activities have a negative effect on the accounting learning outcomes of class XII IPS UPT SMA Negeri 11 Luwu Utara, this is indicated by student learning outcomes that are still below average.

This is not in line with research by Yuliantika et al (2018) which also states that "activities have a positive effect on student learning outcomes in sociology learning XI IPS Man 2 Pontianak". Not only that, research conducted by Herawan & Rahayu (2019) stated that "student learning activities in implementing the Scientific-based Project Based Learning model have a positive effect on learning outcomes in accounting subjects". As well as research conducted by Dewi et al (2019) which stated that "Learning activities have a positive effect on student learning outcomes using the Discovery Learning learning model with the Scaffolding method".

RESEARCH METHODS

Variable X in this research is learning activities and variable Y is learning outcomes. This research uses non-experimental quantitative data in the form of numbers. Data collection methods are written and oral surveys. The technique used in this survey method uses a questionnaire as a tool to collect data. The data analysis technique used is instrument testing and hypothesis testing using SPSS 22. Instrument testing consists of validity testing and reliability testing. Meanwhile, hypothesis testing consists of simple linear regression analysis, t test, and coefficient of determination.

The objects in this research and also the population are class XII IPS students at SMA Negeri 11 North Luwu.

RESULTS AND DISCUSSION

1. Percentage Descriptive Analysis

Based on the results of distributing questionnaires regarding learning activities, it is described as a percentage of the total scores of all respondents' answers obtained from the six indicators which can be seen in table 1 below:

Table 1. Recapitulation of Percentage of Learning Activity Variables

No	Indicator	Actual Score	Ideal Score	Actual Score (%)	Information
1	Visual Activities	738	960	76,87	Good
2	Oral Activities	997	1.280	77,89	Good
3	Writing Activities	522	640	81,56	Very Good
4	Listening Activities	977	1.280	77,89	Good
5	Mental Activities	736	960	76,67	Good
6	Emotional Activities	946	1.280	73,90	Good
Total		4.916	6.400	76,81	Good

The results of the actual score percentage for learning activity indicators obtained an average actual score percentage of 76.81 percent in the good category as stated by Rukajat (2018: 10). However, there are two indicators that are still below the average percentage of actual scores, namely: 1) emotional activities with a score of 73.90 percent and 2) mental activities with a score of 76.67 percent.

2. Instrument Test

a. Instrument Validity Test

The validity test is carried out by comparing the calculated r value with the r table for degree of freedom (df) = $n-2$. Where the number of samples (n) in the research carried out was 64, so the df size was $64-2= 62$, with a significance level of 5% so that $r_{table} = 0.246$. If $r_{count} > r_{table}$ then the Learning Activity (X) instrument with 20 statement items can be seen in table 2 below:

Table 2. Result of Testing the Validity of Learning Activity Instrument

No Item Statement	Validity		Conclusion
	Rhitung	Rtabel	
1	0,498	0,246	Valid
2	0,740	0,246	Valid
3	0,539	0,246	Valid
4	0,512	0,246	Valid
5	0,513	0,246	Valid
6	0,720	0,246	Valid
7	0,438	0,246	Valid
8	0,487	0,246	Valid
9	0,429	0,246	Valid
10	0,372	0,246	Valid
11	0,454	0,246	Valid
12	0,740	0,246	Valid
13	0,491	0,246	Valid
14	0,458	0,246	Valid
15	0,357	0,246	Valid
16	0,488	0,246	Valid
17	0,450	0,246	Valid
18	0,484	0,246	Valid
19	0,738	0,246	Valid
20	0,535	0,246	Valid

The results of the instrument validity test based on table 2 show that all the statement items submitted for the Learning Activity (X) variable have a calculated r value between 0.357 to 0.740. This shows that the calculated r value of all learning activity variable statement items is greater than the r table value, namely 0.246. Based on these results, it can be concluded that all statement items contained in the learning activity questionnaire are declared "valid".

b. Instrument Reliability Test

Reliability test is a measure that shows the extent to which measurement results remain consistent when measured several times with the same measuring instrument. This test aims to measure whether the respondent's answers to the statement items in a question are consistent or not. Testing the reliability of the instrument in this study used the Cronbach's alpha technique with a sample size of 64 respondents. An instrument is said to be reliable if the Cronbach's alpha value is > 0.60 . The results of the instrument reliability test can be seen in table 3 below:

Table 3. Reliability Test Results of Learning Activity Instruments

<i>Reliability Statistics</i>	
<i>Cronbach's Alpha</i>	<i>N of Items</i>
,727	20

The Cronbach's alpha value for the Learning Activities instrument is $0.727 > 0.60$. Thus it can be concluded that the learning activity instrument (X) used in this research is declared "reliable".

Based on the instrument tests used including validity tests and reliability tests, it can be concluded as follows:

Table 4. Conclusion of Validity Test and Reliability Test of Research Instruments

Information	Validity			Reliability		
	r_{hitung}	r_{tabel}	Ket	<i>Cronbach's alpha</i>	Standard	Ket
Learning Activity (X)	0,357-0,740	0,246	Valid	0,727	0,60	Reliabel

Thus, it can be concluded that the learning activity instrument in this research is suitable for use.

3. Hypothesis Testing

a. Simple Linear Regression Analysis

Simple linear regression analysis is used to measure the influence of learning activities on student learning outcomes. Where the results of simple linear regression calculations in this research can be seen in table 5 below:

Table 5. Simple Linear Regression Analysis Finding

<i>Coefficients^a</i>

Model		Unstandardized		Standardize	<i>t</i>	Sig.
		Coefficients		<i>d</i>		
		<i>B</i>	<i>Std. Error</i>	<i>Beta</i>		
1	(Constant)	48,671	10,996		4,426	,000
	Learning Activity	,469	,127	,424	3,686	,000

a. Dependent Variable: Hasil Belajar

The simple linear regression equation model is: $Y = 48.671 + 0.469X$. Based on the equation model obtained, it is known that the constant value is 48.671. This means that if the learning activity variable

has a value of zero, then the learning outcome variable for class XII IPS UPT SMA Negeri 11 Luwu Utara is 0.469 units.

b. T-test

The t-test was used to determine the significance of the influence of learning activities in improving accounting learning outcomes for class XII IPS UPT SMA Negeri 11 Luwu Utara students as well as to test the proposed hypothesis. To determine the effect of learning activities on learning outcomes, the t-test was carried out by comparing the significance value < 0.05 . A variable is said to be influential when the significance value obtained is smaller than 5 percent ($\alpha = 0.05$). The t-test results can be seen in table 6 below:

Table 6. Result of The T-Test

Model		Coefficients ^a				
		Unstandardized		Standardized		
		<i>B</i>	<i>Std. Error</i>	<i>Beta</i>	<i>t</i>	
1	(Constant)	48,671	10,996		4,426	,000
	Learning Activity	,469	,127	,424	3,686	,000

a. Dependent Variable: Learning Outcomes

The significance value is $0.000 < 0.05$, which means that the learning activity variable has a significant effect on accounting learning outcomes for class XII IPS UPT students at SMA Negeri 11 Luwu Utara. Therefore, it can be concluded that the hypothesis proposed in this research is declared "accepted".

c. Coefficient Of Determination

The coefficient of determination is used to determine the contribution or magnitude of the contribution made by learning activity variables to the accounting learning outcomes of class :

Table 7. Coefficient of Determination Test Result

<i>Model Summary</i>				
<i>Model</i>	<i>R</i>	<i>R Square</i>	<i>Adjusted R Square</i>	<i>Std. Error of the Estimate</i>
1	,424 ^a	,180	,167	2,477

a. Predictors: (Constant), Learning Activity

Based on table 7, the coefficient of determination (r^2) value obtained is 0.180, which can be interpreted that learning activities have a contribution of 18 percent to the accounting learning outcomes of class XII IPS UPT SMA Negeri 11 North Luwu students, and the remaining 82 percent is influenced by other factors.

Learning activities are activities that are planned and realized to achieve learning goals, namely improving the knowledge and skills of students who carry out learning activities. Learning activities have a huge influence on learning outcomes. Through learning activities, it is hoped that students will be able to obtain better learning outcomes. This is because student learning activities can develop student creativity in thinking to master learning material and increase student curiosity to strengthen student creativity in remembering, analyzing, and being confident in expressing opinions so that it can improve student learning outcomes.

The results of this research are in line with research conducted by Yuliantika et al (2018), Herawan & Rahayu (2019), and Dewi et al (2019) which stated that learning activities have a positive and significant effect on student learning outcomes.

The results of this research are also strengthened by the theory put forward by Rohani (2010: 8) "learning activities will determine the quality of learning outcomes, successful learning must go through various kinds of activities". Thus, learning activities influence student learning outcomes.

Learning activities can be defined as various activities provided during the teaching and learning process. Low student learning activity often results in reduced understanding and mastery of learning material. Learning activities can provide added value for students.

Through learning activities students are able to obtain better learning outcomes. This is because student learning activities can develop student learning creativity in thinking to master learning material and increase student curiosity to strengthen student creativity in remembering, analyzing, and being confident in expressing opinions so that it can improve student learning outcomes.

CONCLUSION

Based on the results of the data analysis and discussion described above regarding the influence of learning activities on the accounting learning outcomes of class XII IPS UPT SMA Negeri 11 Luwu Utara students, it can be concluded as follows:



1. Based on the results of descriptive statistical analysis, the learning activity variable by class XII IPS UPT SMA Negeri 11 Luwu Utara students is in the good category
2. The learning outcomes of class XII IPS UPT UPT SMA Negeri 11 North Luwu students in accounting subjects are in the good category.
3. Learning activities influence the accounting learning outcomes of class XII IPS UPT SMA Negeri 11 Luwu Utara students.

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