

**THE EFFECT OF LOCUS OF CONTROL, STUDENT PERCEPTIONS OF  
TEACHER TEACHING METHODS AND PARENTS CONCERN  
IN ACCOUNTING LEARNING ACHIEVEMENT  
STUDENTS CLASS OF XI IPS SMA NEGERI 2 SLEMAN  
ACADEMIC YEAR 2016/2017**

**UNDERGRADUATE THESIS**

This undergraduate thesis is submitted in partial fulfillment of the requirements to obtain the degree of Bachelor of Education in Faculty of Economics Yogyakarta State University



**By :  
MELINDA DHIAN KUSUMA  
13803241010**

**ACCOUNTING EDUCATION DEPARTMENT  
FACULTY OF ECONOMICS  
YOGYAKARTA STATE UNIVERSITY  
2017**

**THE EFFECT OF LOCUS OF CONTROL, STUDENT PERCEPTIONS OF  
TEACHER TEACHING METHODS AND PARENTS CONCERN IN  
ACCOUNTING LEARNING ACHIEVEMENT STUDENTS CLASS OF XI  
IPS SMA NEGERI 2 SLEMAN ACADEMIC YEAR 2016/2017**

UNDERGRADUATE THESIS

By:

MELINDA DHIAN KUSUMA

13803241010

Had been approved and validated on January 18<sup>th</sup>, 2017

To be defended in the front of Board of Examiners

Accounting Education Study Program

Faculty of Economics

Yogyakarta State University

Approved by

Supervisor



Rr. Indah Mustikawati, M.Si., Ak., CA.

NIP. 19681014 199802 2 001

### VALIDATION




The undergraduate thesis entitled:

**THE EFFECT OF LOCUS OF CONTROL, STUDENT PERCEPTIONS OF  
TEACHER TEACHING METHODS AND PARENTS CONCERN IN  
ACCOUNTING LEARNING ACHIEVEMENT STUDENTS CLASS OF XI  
IPS SMA NEGERI 2 SLEMAN ACADEMIC YEAR 2016/2017**

By:  
MELINDA DHIAN KUSUMA  
NIM. 13803241010

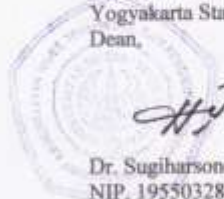
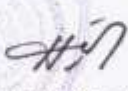
Had been defended in front of Board of Examiners on January 27<sup>th</sup>, 2017  
and had been successfully passed

#### BOARD OF EXAMINERS

Full Name	Position	Signature	Date
Prof. Sukirno, M.Si., Ph.D.	Chairman		February, 27 <sup>th</sup> 2017
Rr. Indah Mustikawati, M.Si., Ak., CA.	Secretary		February, 27 <sup>th</sup> 2017
Dhyah Setyorini, M.Si., Ak., CA.	Main Examiner		February 6 <sup>th</sup> 2017

Yogyakarta, February 8<sup>th</sup> 2017

Faculty of Economics  
Yogyakarta State University  
Dean,

  
  
Dr. Sugiharsono, M.Si.  
NIP. 19550328 198303 1 002

#### DECLARATION OF AUTHENTICITY

I, the undersigned:

Name : Melinda Dhian Kusuma  
NIM : 13803241010  
Study Program : Accounting Education  
Faculty : Faculty of Economics  
Undergraduate thesis title : THE EFFECT OF LOCUS OF CONTROL,  
STUDENT PERCEPTIONS OF TEACHER  
TEACHING METHODS AND PARENTS  
CONCERN IN ACCOUNTING LEARNING  
ACHIEVEMENT STUDENTS CLASS OF  
XI IPS SMA NEGERI 2 SLEMAN  
ACADEMIC YEAR 2016/2017

Hereby I declare that this undergraduate thesis is my own original work. According to my knowledge, there is no work or opinion written or published by others, except as reference or citation by following the prevalent procedure of scientific writing.

Yogyakarta, January 18<sup>th</sup>, 2017

Writer,



Melinda Dhian Kusuma

NIM. 13803241010

## **MOTTO**

*Don't give up, because God will give us the best way in our life, Try Try and Try*

*(Author)*

## **DEDICATIONS**

Bismillahirrahmanirrahim, in the name of God, Allah SWT, the Most Gracious.

Prayers and greetings is always devoted to the great prophet Rasulullah SAW.

From the deepest of my heart, I dedicate this work to :

1. My parents who always give me a lot of motivation, push me to get my bachelor degree. Especially for my father (Alm. Mardijo Adi Saputro) hopefully I can always make you proud of me, Pak.
2. My sister (Anggar, Febri, Ayuk) who give me spirit and motivation

**THE EFFECT OF LOCUS OF CONTROL, STUDENT PERCEPTIONS  
OF TEACHER TEACHING METHODS AND PARENTS CONCERN IN  
ACCOUNTING LEARNING ACHIEVEMENT  
STUDENTS CLASS OF XI IPS SMA NEGERI 2 SLEMAN  
ACADEMIC YEAR 2016/2017**

By:  
Melinda Dhian Kusuma  
13803241010

**ABSTRACT**

This research aimed to know: 1) The Effect of Locus of Control in Accounting Learning Achievement Students Class of XI IPS SMA Negeri 2 Sleman Academic Year 2016/2017, 2) The Effect of Students Perceptions of Teacher Teaching Methods in Accounting Learning Achievement Students Class of XI IPS SMA Negeri 2 Sleman Academic Year 2016/2017, 3) The Effect of Parents Concern in Accounting Learning Achievement Students Class of XI IPS SMA Negeri 2 Sleman Academic Year 2016/2017, 4) The Effect of Locus of Control, Students Perceptions of Teacher Teaching Methods and Parents Concern together in Accounting Learning Achievement Students Class of XI IPS SMA Negeri 2 Sleman Academic Year 2016/2017.

Subject of this research was all students of XI IPS SMA Negeri 2 Sleman Academic Year 2016/2017 about 63. Data collection was carried out by documentation and questionnaire. Instruments test carried out in SMA Negeri 1 Ngaglik with N=30. Test of analysis consisted of linearity test and multicollinearity. Hypothesis test was consisting of simple regression test (hypothesis 1,2 and 3), multiple regression test (hypothesis 4).

Research results: 1) there was a positive effect of Locus of Control in Accounting Learning Achievement by  $r_{x1y} = 0,517$ ;  $r^2_{x1y} = 0,267$ ;  $t_{value} = 4,175$ ;  $t_{table} = 2,001$  and 5% of significance level, 2) there was a positive effect of Student Perceptions of Teacher Teaching Methods in Accounting Learning Achievement by  $r_{x2y} = 0,410$ ;  $r^2_{x2y} = 0,168$ ;  $t_{value} = 3,510$ ;  $t_{table} = 2,001$  and 5% of significance level, 3) there was a positive effect of Parents Concern in Accounting Learning Achievement by  $r_{x3y} = 0,394$ ;  $r^2_{x3y} = 0,155$ ;  $t_{value} = 3,348$ ;  $t_{table} = 2,001$ , 4) there was a positive effect of Locus of Control, Student Perceptions of Teacher Teaching Methods and Parents Concern in Accounting Learning Achievement  $r_{y(1,2,3)}=0,662$ ;  $r^2_{y(1,2,3)}=0,409$ ,  $F_{value}=15,304$ ;  $F_{table}=2,761$ .

**Keyword:** Locus of Control, Student Perceptions of Teacher Teaching Methods and Parents Concern, Accounting Learning Achievement

**PENGARUH LOCUS OF CONTROL, PERSEPSI SISWA  
TENTANG METODE MENGAJAR GURU DAN PERHATIAN  
ORANG TUA TERHADAP PRESTASI BELAJAR AKUNTANSI  
SISWA KELAS XI IPS SMA NEGERI 2 SLEMAN  
TAHUN AJARAN 2016/2017**

*Oleh:*

Melinda Dhian Kusuma  
13803241010

**ABSTRAK**

*Penelitian ini bertujuan untuk: 1) mengetahui Pengaruh Locus of Control terhadap Prestasi Belajar Akuntansi Siswa Kelas XI IPS SMA Negeri 2 Sleman Tahun Ajaran 2016/2017, 2) mengetahui Pengaruh Persepsi Siswa tentang Metode Mengajar Guru terhadap Prestasi Belajar Akuntansi Siswa Kelas XI IPS SMA Negeri 2 Sleman Tahun Ajaran 2016/2017, 3) mengetahui Pengaruh Perhatian Orang Tua terhadap Prestasi Belajar Akuntansi Siswa Kelas XI IPS SMA Negeri 2 Sleman Tahun Ajaran 2016/2017, 4) mengetahui Pengaruh Locus of Control, Persepsi Siswa tentang Metode Mengajar Guru dan Perhatian Orang Tua secara bersama-sama terhadap Prestasi Belajar Akuntansi Siswa Kelas XI IPS SMA Negeri 2 Sleman Tahun Ajaran 2016/2017.*

*Subjek penelitian ini adalah siswa kelas XI IPS SMA Negeri 2 Sleman Tahun Ajaran 2016/2017 sejumlah 63 siswa. Teknik pengumpulan data menggunakan dokumentasi dan kuesioner. Uji coba instrument dilakukan di SMA Negeri 1 Ngaglik dengan N=30. Uji prasyarat analisis terdiri dari uji lienaritas dan uji multikolinearitas. Uji hipotesis terdiri dari uji regresi sederhana (hipotesis 1,2 dan 3), uji regresi ganda (hipotesis 4).*

*Hasil penelitian: 1) terdapat pengaruh positif Locus of Control terhadap Prestasi Belajar Akuntansi dengan  $r_{x1y} = 0,517$ ;  $r^2_{x1y} = 0,267$ ;  $t_{hitung} = 4,175$ ;  $t_{tabel} = 2,001$  dan signifikansi 5%, 2) terdapat pengaruh positif Persepsi Siswa tentang Metode Mengajar Guru terhadap Prestasi Belajar Akuntansi dengan  $r_{x2y} = 0,410$ ;  $r^2_{x2y} = 0,168$ ;  $t_{hitung} = 3,510$ ;  $t_{tabel} = 2,001$  dan signifikansi 5%, 3) terdapat pengaruh positif Perhatian Orang Tua terhadap Prestasi Belajar Akuntansi dengan  $r_{x3y} = 0,394$ ;  $r^2_{x3y} = 0,155$ ;  $t_{hitung} = 3,348$ ;  $t_{tabel} = 2,001$ , 4) terdapat pengaruh positif Locus of Control, Persepsi Siswa tentang Metode Mengajar Guru dan Perhatian Orang Tua secara bersama-sama terhadap Prestasi Belajar Akuntansi dengan with  $r_{y(1,2,3)} = 0,662$ ;  $r^2_{y(1,2,3)} = 0,409$ ,  $F_{hitung}=5,304$ ;  $F_{tabel}=2,761$ .*

**Kata Kunci :** *Locus of Control, Persepsi Siswa tentang Metode Mengajar Guru dan Perhatian Orang Tua*

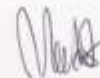
## FOREWORD

First of all, I would like to thank Allah SWT the Almighty for all the blesses, mercy, and guidance, this the Undergraduate Thesis entitled "The Effect of Locus of Control, Student Perceptions of Teacher Teaching Methods and Parents Concern in Accounting Learning Achievement Students Class of XI IPS SMA Negeri 2 Sleman Academic Year 2016/2017" can be finished. I realize that it would like to express my deepest gratitude to the following:

1. Prof. Dr. Rochmat Wahab M.Pd., M.A., Rector of Yogyakarta State University.
2. Dr. Sugiharsono, M.Si., Dean of Faculty of Economics Yogyakarta State University.
3. Rr. Indah Mustikawati, M.Si., Ak., CA. Head of Accounting Education Department, Faculty of Economics, Yogyakarta State University and my first supervisor who had been kindly supervise and patiently guided me until my undergraduate thesis finish and ready to present.
4. Dhyah Setyorini, M.Si., Ak., CA. my second supervisor who had given this suggestion and guidance to finish this undergraduate thesis.
5. Ninik Kurniawati, S.Pd., accounting teacher who had given the guidance during the research.
6. All of students class of XI IPS SMA Negeri 2 Sleman for them participations and cooperation.
7. My beloved classmates in Excellent Class of Accounting Education 2013 especially Sina, Nurul Hikmah, Lindha, Rini who give support, motivation and push to me to do my undergraduate thesis.
8. My friend in UKMB Magenta Radio who give me tolerance, support to me to do my undergraduate thesis.

Yogyakarta, January 18<sup>th</sup>, 2017

Writer



Melinda Dhan Kusuma  
NIM 13803241010

## TABLE OF CONTENT

	Page
COVER PAGE.....	i
APPROAL PAGE .....	ii
VALIDATION PAGE .....	iii
DECLARATION OF AUTHENTICITY.....	iv
MOTTO AND DEDICATIONS .....	v
ABSTRACT.....	vi
FAREWORD .....	viii
TABLE OF CONTENT .....	ix
LIST OF TABLES .....	xii
LIST OF IMAGES.....	xv
LIST OF APPENDICES .....	xvi
<b>CHAPTER I INTRODUCTION.....</b>	<b>1</b>
A. Problem Background .....	1
B. Problem Identification .....	7
C. Problem Restriction .....	8
D. Problem Formulation.....	8
E. Research Objectives .....	9
F. Research Benefit.....	10
<b>CHAPTER II LITERATURE REVIEW.....</b>	<b>11</b>
A. Theoretical Review .....	11
1. Accounting Learning Achievement.....	11
a. The Definition of Learning Achievement .....	11
b. The Definition of Accounting Learning Achievement.....	11
c. The Factors Affecting in Accounting Learning Achievement .....	12
d. Measurement, Accounting Learning Achievement.....	15
2. Locus of Control.....	17
a. The Definition of Locus of Control.....	17
b. Characteristics of Locus of Control.....	20

c.	Indicators Locus of Control.....	21
3.	Student Perceptions of Teacher Teaching Methods .....	22
a.	Definition Student Perception of Teacher Teaching Methods .....	22
b.	Factors Affecting Student Perceptions of Teacher Teaching Methods .....	23
c.	Type of Teaching Methods.....	24
d.	Affecting Factors Selectiing the Teaching Methods .....	26
e.	Indicators Student Perceptions of Teacher Teaching Methods ....	28
4.	Parents Concern.....	29
a.	Definition of Parents Concern .....	29
b.	Type of Parents Concern .....	30
c.	Indicators of Parents Concern .....	31
B.	Relevant Research .....	33
C.	Framework.....	36
D.	Research Paradigm .....	42
E.	Research Hypothesis .....	43
	<b>CHAPTER III RESEARCH METHODS.....</b>	<b>44</b>
A.	Place and Time Research.....	44
B.	Research Design .....	44
C.	Research Variable.....	45
D.	Definition of Variable in Operational Research .....	45
E.	Research Population .....	47
F.	Data Collection Technique .....	47
G.	Research Instruments.....	48
H.	Test Intruments .....	52
1.	Validity Instrument.....	52
2.	Realibility Instrument .....	54
I.	Data Analysis Techniques .....	56
1.	Data Description .....	56
2.	Prerequisite Test Analysis .....	60
a.	Linearity Test.....	60

b. Multicollinearity Test .....	61
3. Hypothesis Test .....	62
a. Simple Regression Analysis .....	62
b. Multiple Regression Analysis.....	64
4. Locus of Control Category Determination .....	67
<b>CHAPTER IV RESEARCH RESULT AND DISCUSSION .....</b>	<b>69</b>
A. Result Research .....	69
1. Descriptions of SMA Negeri 2 Sleman .....	69
2. Data Descriptions .....	70
a. Accounting Learning Achievement.....	71
b. Locus of Control .....	74
c. Student Perceptions of Teacher Teaching Methods .....	79
d. Parents Concern.....	83
3. Analysis Prerequisite Test .....	86
a. Linearity Test.....	86
b. Multicollinearity Test .....	87
4. Research Hypothesis Test.....	88
a. First Hypothesis Test.....	88
b. Second Hypothesis Test .....	90
c. Third Hypothesis Test .....	92
d. Fourth Hypothesis Test.....	94
B. Descriptions .....	99
1. The Effect of Locus of Control toward Accounting Learning Achievement .....	100
2. The Effect of Student Perceptions of Teacher Teaching Methods toward Accounting Learning Achievement.....	101
3. The Effect of Parents Concern toward Accounting Learning Achievement .....	103
4. The Effect of Locus of Control, Student Perceptions of Teacher Teaching Methods and Parents Concern toward Accounting Learning Achievement .....	104

C. Research Limitation.....	105
<b>CHAPTER V CONCLUSIONS AND SUGGESTIONS .....</b>	<b>106</b>
A. Conclusions .....	106
B. Implications .....	107
C. Suggestions .....	109
REFERENCES .....	111
APPENDICES .....	114

## LIST OF TABLES

Table	Page
1. The Difference Between Success and Failure .....	20
2. Details of Students Number.....	47
3. Grating Questionnaire for Locus of Control .....	49
4. Grating Questionnaire for Student Perceptions Of Teacher Teaching Methods .....	50
5. Grating Questionnaire for Parents Concern .....	50
6. Alternative Answer Score for Locus of Control Variable.....	51
7. Alternative Answer Score for Student Perceptions of Teacher Teaching Methods and Parents Concern .....	51
8. The Result of Validity Instruments .....	54
9. Guidelines for Providing Interpretation with Correlation Coefficient .....	55
10. The Result of Realibility Instruments.....	56
11. Data Research Variables are Categorized by the Following Rules .....	59
12. The Formula to Determine the Internal and External Locus of Control Categories.....	68
13. Data Variable Frequency Distribution of Accounting Learning Achievement.....	72
14. Categories of Accounting Learning Achievement Tendency .....	73
15. Distribution of Locus of Control Data Variable Frequency .....	75
16. Categorization of Internal Locus of Control Tendency.....	76
17. Internal Locus of Control Tendency Categories .....	77
18. Categorization of External Locus of Control Tendency.....	77
19. Categorization of External Locus of Control Tendency.....	78
20. Determination of Locus of Control Internal and External .....	79
21. Distribution of Student Perceptions of Teacher Teaching Methods Data Variable Frequency .....	80

22. Categorization of Student Perceptions of Teacher Teaching	
Methods Variable .....	81
23. Tendency of Student Perceptions of Teacher Teaching Methods	82
24. Frequency Distribution of Parents Concern .....	84
25. Categorization of Parents Concern .....	85
26. Categorization of Parents Concern Tendency .....	86
27. Summarizing of Linearity Test Result .....	87
28. Summarizing of Multicollinearity Test .....	88
29. First Hypothesis Result.....	89
30. Second Hypothesis Result .....	91
31. Third Hypothesis Result .....	93
32. Fourth Hypothesis Result .....	95
33. Summarizing of the Relative and Effective Contributions Result	97

## LIST OF IMAGES

Image	Page
1. Research Paradigm .....	42
2. Histogram of Accounting Learning Achievement Frequency Distribution .....	72
3. Pie Chart of Accounting Learning Achievement Tendency.....	74
4. Histogram of Locus of Control Frequency Distribution .....	76
5. Pie Chart of Internal Locus of Control Tendency .....	77
6. Pie Chart of External Locus of Control Tendency .....	78
7. Histogram of Student Perceptions of Teacher Teaching Methods Frequency Distribution .....	81
8. Pie Chart of Student Perceptions of Teacher Teaching Methods Tendency .....	83
9. Histogram of Parents Concern Frequency Distribution .....	85
10. Pie Chart of Parents Concern Tendency.....	86
11. Result Paradigm by Determination Value.....	99

## LIST OF APPENDICES

Appendix	Page
1. Questionnaire of Instruments .....	115
2. Data and Result of Instruments Questionnaire .....	122
3. Questionnaire of Research.....	133
4. Data of Research.....	139
5. Data of Accounting Learning Achievement.....	149
6. Calculating of Interval Class .....	152
7. Calculating Of Categorization Variables.....	157
8. Prerequisite Test Analysis .....	171
9. Descriptive Analysis.....	175
10. Hypothesis Result.....	177
11. Syllabus .....	185
12. Research Distribution Table .....	192
13. Research Permission Letter .....	202

## **CHAPTER I INTRODUCTION**

### **A. Problem Background**

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 revamps the education system, among others, with an increase in physical infrastructure, quality of teachers, 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). It cannot be separated from the process of learning and teaching. 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 an Achievement in Accounting.

The student's achievement is the 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 a statement. They can be measured by the achievement of the students in mastering the learning goals through *Kriteria Ketuntasan Minimum (KKM)* that is established in accordance with the rules applicable curriculum.

*Kriteria Ketuntasan Minimum (KKM)* is established in accordance to the rules of applicable curriculum. An Improved learning achievement of the students is the one indicator of the success learning process. 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 PPL that began on July 15 to September 15, 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 daily tests before the Middle Semester Exam odd amounted to 53.17% that did not reach the predetermined value of the KKM is 75. These students had difficulties in understanding 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 beliefs about the success and failures influenced either internal or external factors. It has two types, namely internal Locus of Control and external Locus of Control.

Someone with internal Locus of Control perception, that the achievements gained, be it success or failure comes from within him or her self. Person has the perception that if he or she wants to achieve success must do hardwork. 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. According to the research conducted by Agustina Kartika Dewi (2010), if the Locus of Control of students is high the Accounting Learning Achievement is also high, conversely, if the Locus of Control is Low the Accounting Learning Achievement is also low.

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 were difficult to learn. Therefore, it made them feel useless even

though they have been trying to learn. Moreover, it also decreases students' 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 *Lembar Kerja Siswa* (LKS) that they had.

In addition, the factors that affect the achievement learning is Student Perceptions of Teacher Teaching Methods. It is the students' brain's ability to translate and interpret the incoming stimulus in the sensory organs to the teacher's teaching methods is used during the learning process. According to Bimo Walgito (2010: 101), there are three factors that influence the perception as follow the object perceived, among others, the senses and attention.

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.

According the researched by Rahma Febrianti (2015) A student who has positive Perceptions of Teacher Teaching Methods will improve Achievement in Accounting. Students can assess the methods applied by the teachers of the sensing process. Students are aware of the good

or less good the method applied by the teachers. The better the method applied by the teachers, it will give rise to a positive perception of the students.

Based on the observation, students who had positive perceptions about their teacher's teaching methods were tends to be more appreciative that were expressed 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 chatting with other friends, playing a mobile phone, sleeping and doing other activities outside the learning activities in the classroom, so the teachers must select the appropriate teaching methods.

The other factors who are affecting Accounting Learning Achievement are Parents' Concern. The Parents are the first teachers of children in forming their character. They will grow up, their maturity with a good personality according to what have been taught by their parents because the family is the first school for them. All parents' behavior, whether intentional or unintentional will be observed by their children as their experience that will influence subsequent education. The attention of parents is crucial in order to improve the learning achievement.

With the rigorous concern of the parents, the children become more controlled and have their own encouragement to achieve the better achievement. Lack of concern from parents is causing of negative effects

their life. For example, when the parents 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/him learning achievement and others.

According the research conducted by Erisa Fitri Wijayanti (2015), the better Parents Concern would be better for Accounting Learning Achievement. Parents who their children attention more intensively against the development and advancement of learning, the child would look at learning accomplishments achieved by the child

The results obtained by researcher during PPL 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 are 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.

Based on the background description, Locus of Control, Student Perceptions of Teachers Teaching Methods and Parents Concern suspected of having an influence in Accounting Learning Achievement Students Class of XI IPS SMA Negeri 2 Sleman Academic Year 2016/2017. Therefore the researcher is interested in conducting research with the title "The Effect of Locus of Control, Student Perceptions of Teacher Teaching Methods and Parents Concern in Accounting Learning Achievement Student Class of XI IPS SMA Negeri 2 Sleman Academic Year 2016/2017".

## **B. Problems Identification**

Based on the description above, the problems can be identified as follows:

1. The students' class of XI IPS SMA Negeri 2 Sleman had a low Accounting Learning Achievement because 53,17 % the result of daily test 1 and daily test 2 before midterm was not completed in accordance with *Kriteria Ketuntasan Minimum* (KKM).
2. Based on the observation, students who had external Locus of Control feel useless to study hard for getting high accounting achievement, had low initiative to understand about accounting subject.
3. Most of the students enjoy chatting with their classmates, playing a mobile phone, sleeping and doing other activities outside learning activities in the classroom.
4. Based on the observation, interview with students and checked on students' lateness record, there were some parents who pay less

attention to their children, especially the accounting learning achievement.

### **C. Problems Restriction**

Based on the problem identification that have ever described, it is required restriction in order to focus the research on the issues as follow:

1. The learning achievement measured in this study is limited to the value of daily tests, midterm and final exam in this semester.
2. This research is using Locus of Control, Student Perceptions of Teacher Teaching Method and Parents of Concern variable to know the effect in Accounting Learning Achievement.
3. The population in this research is all of student class of XI IPS SMA Negeri 2 Sleman Academic Year 2016/2017 is 63 students.

### **D. Problems Formulation**

The problem formulation can be stated as follows:

1. How is the effect of Locus of Control in Accounting Learning Achievement Students Class of XI IPS SMA Negeri 2 Sleman Academic Year 2016/2017?
2. How is the effect of Students Perceptions of Teacher Teaching Methods in Accounting Learning Achievement Students Class of XI IPS SMA Negeri 2 Sleman Academic Year 2016/2017?
3. How is the effect of Parents Concern in Accounting Learning Achievement Students Class of XI IPS SMA Negeri 2 Sleman Academic Year 2016/2017?

4. How is the effect of Locus of Control, Students Perception of Teacher Teaching Methods and Parents Concern, together in Accounting Learning Achievement Students Class of XI IPS SMA Negeri 2 Sleman Academic Year 2016/2017?

#### **E. Research Objectives**

Based on the formulation of the problem in this research, the goals to be achieved are:

1. Knowing the effect of Locus of Control in Accounting Learning Achievement Students Class of XI IPS SMA N 2 Sleman Academic Year 2016/2017.
2. Knowing the effect of Student Perceptions of Teacher Teaching Methods in Accounting Learning Achievement Students Class of XI IPS SMA N 2 Sleman Academic Year 2016/2017.
3. Knowing the effect of Parents Concern in Accounting Learning Achievement Students Class of XI IPS SMA N 2 Sleman Academic Year 2016/2017.
4. Knowing the effect of Locus of Control, Student Perceptions of Teacher Teaching Methods and Parents Concern, together in Accounting Learning Achievement Students Class of XI IPS SMA Negeri 2 Sleman Academic Year 2016/2017.

## **F. Research Benefit**

The benefits that can be gained from the results of this study are as follows:

1. Theoretical benefit
  - a. The results of this research are expected to provide input in the form of concepts related to Locus of Control, Student Perceptions of Teacher Teaching Methods and Parents Concern and their effect in Accounting Learning Achievement.
  - b. This research is also expected to be used as a reference for similar research in order for developing science to progress in education.
2. Practical Benefit
  - a. The results of this research are expected to be useful as input and consideration of various decisions, not only focusing on educational outcomes but also on the planning, process, and evaluation.
  - b. This research can be used as input for teachers to improve achievement of students by focusing on factors that effect in Accounting Learning, Achievement, especially Locus of Control, Student Perceptions of Teachers Teaching Methods and Parents Concern.

## **CHAPTER II LITERATURE REVIEW**

### **A. Theoretical Review**

#### **1. Accounting Learning Achievement**

##### **a. The Definition of Learning Achievement**

Learning achievement is the result of the measurement of numbers or statements that are reflected from the subject level which is understood by students (Sugihartono, et al., 2012: 130).

Nana Syaodih Sukmadinata (2007: 102) said that :

Achievement or learning outcomes are a realization or expansion of skills potential or capacity of a person. Mastery of learning outcomes by someone can be seen from the behavior, good behavior in the mastery of knowledge, thinking and *motoric* skills. At school, the results of this study can be seen from the students' mastery of subjects will be taken.

Therefore, the learning achievement is the result of the measurement number or statements from the subject level in activities.

##### **b. The Definition of Accounting Learning Achievement**

Accounting is the process of recording, classifying, summarizing and reporting of enterprise financial information to make and its decision (Endang Mulyadi, 2011: 5).

Hendi Somantri (2011: 1) said that accounting is a series of events which are recorded, classification, and reporting of financial transactions of a business unit, so that the parties who are interested in parties on the development of the relevant business unit that can make a judgment and take decisions depending on their interest.

According to the review, the accounting is a process of recording, classifying, summarizing and reporting of enterprise financial information to make a decision.

The conclusion of accounting learning achievement is the result of measurement numbers and statements from the accounting subject level in activities which are understood by students.

**c. The Affecting Factors of Accounting Learning Achievement**

Slameto (2013: 54-72) said that affecting factors in Accounting learning achievement are:

- 1) Intern factors
  - a) The physical factors that include health and disability
  - b) The psychological factors that include intelligence, attention, interests, talents, motives, maturity and readiness
  - c) The exhaustion factors
- 2) Extern factors
  - a) The family factors include how parents educate, relationships between family members, and the house, the family's economic, parental and cultural background.
  - b) School factors include teacher's teaching methods, curriculum, teachers' relationships with students, peer relationship, school discipline, teaching tools, school time, standardized lessons, buildings, learning methods, and chores.

c) Citizen factors include student activities in society, the mass media, friends and people's lives.

Alex Sobur (2003: 244-251) said there are two factors that affect students learning as follows:

1) Endogen factors

Factors that are within the individual include physical and psychological factors that are influenced by:

a) Intelligence or capability

Someone's ease and difficulties in learning or understanding something depend on the level of capabilities.

b) The attention and interest

If someone has an interest in a field, he/she will be easier to learn or understand the field it.

c) Talent

Each child has different talents. The student who study according to his or her talent will learn the appropriate field more quickly, the imposition of the will of the child will has an impact on his achievement.

d) Motivation

Internal and external motivation affects the natural learning process both at school and home.

e) Maturity

Maturity is the level development of the individual or organ in the body that functions properly. Then the learning process will be more successful when it is done in conjunction with the maturity level of the individual.

f) Personality

The child's personality is affecting the situation of children and interest to learn something.

2) Exogen factors

a) Family factors

1. Family economic

Family economic situation may affect the success in student learning achievement.

2. The emotional relationship of parents and child

If the condition of the house is always noisy, it would disturb the tranquility and concentration of children learning.

3. How to educate children

How to educate children, both military dictators and democratic influence on the child's learning process.

b) School factors

They consist of the social environment of the school such as teachers, administrators and friends of the school can influence the learning process.

c) Other environment

Friends and activity in society affect children's learning. A student should be able to divide their time between the city and school activities.

The conclusion of the affecting factors in Accounting Learning Achievement are internal factors and external factors.

**d. Measurement, Accounting Learning Achievement**

Accounting Learning Achievement kept in mind both by teachers and students to see the progress that has been achieved. To find out how much the level of achievement of student learning achievement, then held a measurement of learning outcomes or Accounting Learning Achievement in students. The process of learning, the teacher makes tests to assess students' progress in terms of attainment of the study called teacher-made test.

Suharsimi Arikunto (2006: 162-164) said, there are two types of tests:

1) Subjective test

The subjective tests, generally shaped essays (description), is a type of learning progress test which requires a response

discussing or describing words. The characteristics of the question are preceded by the following words: describe, explain, why, how, compare, summarize, and so on. Problems of this essay form require the ability of students to be able to organize, interpret and connect the notions that have been owned.

## 2) Objective test

The objective tests is the examination conducted objectively. It is intended to overcome the weaknesses of the test essay form. On the use of this test about the proposed amount is far more than an essay test. Sometimes in order to test which lasts for 60 minutes can be given about 30-40 pieces. Various objective tests include tests true-false, multiple choice test, matching test and completion test.

Besides the two forms of the above, Suharsimi Arikunto (2006: 177-182) for measuring accounting learning achievement can be done with some measurements as follows:

### 1) Affective domain measurement

A measurement is not as easy as to measure cognitive domains. The measurement of the affective domain cannot be done at any time (in the sense of formal measurement) due to changes in student behavior that cannot be changed at any time. The Change one of someone's attitude requires

a relatively long time the same as. The development of interest, respect and values.

## 2) Psychomotor domain measurement

Psychomotor domain measurements are carried out on the results of learning in the form of appearance. However, usually the measurement of this is usually united or started with the measurement of cognitive domains at once. The instrument is usually used to measure the skill usually in the form of a matrix down expressing details aspects (part of skills) to be measured, to the right shows the magnitude of score that can be achieved.

Based on the theories to measure Accounting Learning Achievement is using subjective test and objective test.

## **2. Locus of Control**

### **a. The Definition of Locus of Control**

Stephen P. Robbins and Timothy A.Judge (2008: 138) said Locus of Control is an indicator of core self-evaluation for individuals who think that they lack self-confidence.

Two type of Locus of Control are Locus of Control Internal if people believe that whatever happens to them is controlled by her or him self and External Locus of Control if people believe that whatever happens to them is controlled by outside such as luck (Stephen P.Robbins & Timothy A.Judge, 2008: 138).

Rotter in Sri Esti Wuryani Djiwandono (2002: 336) said that internal Locus of Control is individuals who believe that success or failure because of his own ability. While External Locus of Control is individual who believe that the success or failure due to factors such as luck, fate, or a difficult task due to the actions of others. Locus of Control can become very important to explain student achievement because he or she believes that the success and failure at school is due to fate or luck, the behavior of the teacher or other external factors are not the result of hard work. Then there are also students who believe that success or failure in the classroom because of the result of their own efforts. Success in the classroom is a result of hard work and also for their ability on the student's self (internal factors) and also because of external factors such as luck, teacher behavior and so on. Locus of Control may change depending on the situation or the special activity. For example, a student may have an internal Locus of Control on academic (because it has high academic ability) but has low Locus of Control external in sport. If the student is later discovered some unexpected new skills in the field of sports, he or she may develop into Internal Locus of Control in the sports field.

Slavin (2008: 385) said that Locus of Control can be very important in explaining student performance in school. He said that students with high internal Locus of Control has a value class and

test scores are better than the students with the same intelligence that has low internal Locus of Control.

Edhington in Robbert E.Slavin (2008: 356) said that if students are ignoring the failure so that're stable factor such tests are difficult for the students, they will have failed in view of the future. If the student sees himself as a person capable and then face a failure caused less effort, he or she usually will try harder with a more satisfactory result. The most severe circumstances arise when students ignore failures for reasons that cannot be controlled, such as the ability of the brain is less. Each failure feeling of being unable to grow along with rising sense will be lost and defeatism. Attitudes believed that failure in the past in doing the task because of his inability, probably not expecting a similar success on the task at a later date and are unlikely to try to learn. People who believe that they would fail, can not be motivated to learn and do the academic work or tasks assigned to them, the result will have an impact on academic achievement.

Table 1. The Difference Between Success and Failure.

Locus of Control	Stable/Not Stable	
	Stable	Not stable
Internal Success : Fail :	Competence “I’m smart” “I’m stupid”	Effort “I try” “I don’t try”
External Success : Fail :	The difficult exam “The exam is easy” “The exam is difficult”	Luck “I luck” (my fate is good) “I’m not lucky” (my fate is unlucky)

Source : Sri Esti Wuryani Djiwandono (2002: 337)

Thus, some sense can be concluded that the Locus of Control is an indicator that is believed to cause the success or failure of individual. There are two types of Locus of Control, Locus of Control internal and external. Locus of Control internal is people believe that the success or failure comes from him or her self, then Locus of Control External is the individual self confidence that the success or failure of an individual comes from outside factors such as fate or luck.

#### **b. Characteristics of Locus of Control**

Crider in M.Nur Ghuftron & Rini Risnawati (2014: 68) said that there are characteristic differences between the two types of Locus of Control :

- 1) Locus of Control Internal
  - a) Working hard
  - b) Having a high initiative

- c) Consistently try to find a solution to a problem
- d) Consistently try to think selectively possible
- e) Having the perception that the effort must be made if want achieve success

2) Locus of Control external

- a) Own less initiative
- b) have the perception that there is little correlation between effort and success
- c) lack of efforts and believe that success is controlled by external factors
- d) lack of efforts in finding out to solve a problem

**c. Indicators of Locus of Control**

Rotter in Agustina (2014) said there are aspects indicated of Locus of Control internal and Locus of Control external as follows:

1) Internal Locus of Control

- a) The confidence and ability to solve problems or tasks
- b) Working hard and making more effort in solving problems or tasks and achievement
- c) Has a self-satisfaction in completing a task without the help of others

2) External Locus of Control

- a) Less effort of achieving and solving problems or tasks
- b) Owing less initiative

- c) Believing that success and achievement are influenced by external factors (fate, luck, the environment).

### **3. Student Perceptions of Teacher Teaching Methods**

#### **a. Definition Student Perceptions of Teacher Teaching Methods**

Perception is a process which is preceded by the sensing process, receipt of stimuli by the individual through the sensory organs is also called sensory. This process is continued by stimulus and proceeds with the process of perception (Bimo Walgito, 2010: 97).

Sensing or sensation is the entry into the human sensory organs. After the stimulus goes into human sensory organs, so the brain will translate the stimulus. The brain's ability to translate the stimulus is called the perception. Perception is the process of translating or interpreting stimulus in the sensory organs (Sugihartono, 2012: 7-8).

Sugihartono (2012: 81) said that learning method is the way of learning process to obtain optimal results. There are many different kinds of learning methods. Each method has strengths and weaknesses. Teachers can choose the method that is appropriate in learning activities.

Abuddin (2009: 176) said that learning method is a method which associated with delivering theories, concepts, and insights

contained in the various fields of science. And then, Jamil (2014: 281) said that learning method is a means used by teachers to implement learning activities.

Based on the theories of student perceptions of teacher teaching methods in which is the student's brain's ability to translate and interpret the stimulus in sensory organs to the teacher's teaching methods are used during the learning process.

#### **b. Affecting Factors of Student Perceptions to Teacher Teaching Methods**

According to Miftah Toha (2011: 149), there are factors that influence the perception is different to each other :

- 1) Internal factors: feelings, attitudes and individual personality, prejudice, desire or expectation, attention, learning, physical, psychiatric disorders, values and needs are also individual self-interest and motivation.
- 2) External factors: family background, information obtained knowledge and culture, intensity, size, presence, repeated movement of things - new and familiar.

According to Bimo Walgito (2010: 101), factors that affecting the perception as follow:

- 1) The object is perceived  
Objects raise the stimulus which recognizes sensory organs or receptors. The Stimulus could come from outside the individual who perceives it. In addition, it can also come from within the individual where the question is directly on the nerve receptors that work as a receiver. But most of the stimulus is coming from the outside of individual.
- 2) Sense organ, nerves and the central nervous system.  
Sense organ or receptor is a tool for receiving stimulus. In addition, there should be a sensory nerve as a tool to forward the received stimulus receptor to the central nervous system,

the brain as the center of consciousness. It means to conduct a necessary response to motor nerve.

3) Interest

To realize the tools to conduct perception is also their concern that is the first step as a preparation in the perceptual. Attention is concentration of all individual activities directed at something or set of objects.

Based on the theories, the factors affecting the Student Perceptions of Teachers Teaching Methods as follows, the internal and external factors of students, the object perceived, sense organ, nerves and the central nervous system.

**c. Type of Teaching Methods**

According to Wina Sanjaya (2013: 147), there are four types of Teaching Methods, as follows:

1) Tutorial

Tutorial method is how to present the lessons through oral or explanation directly to a group of students.

2) Demonstrate

Demonstrate method is method of lesson presentation by demonstrating and presenting to students about a process, situation or specific objects, either real or just a fake.

3) Discussion

Learning method that exposes students to a problem.

#### 4) Simulation

Simulation method is a way of presenting the learning experience by using mock situations to understand the concepts, principles, or specific skills.

According to Syaiful Bahri Djamarah and Aswan Zain (2013: 85), there are six of Teaching Methods as follows:

##### 1) Tasks method

Task method is method of presenting the material in which the teacher provides specific tasks so that students participate in the activities.

##### 2) Field trip method

Field trip method is a way of teaching done by teacher to the students to a place or object outside school to learn / investigate something like a museum.

##### 3) Question and answer method

Question and answer method are learned with questions to be answered, from teacher to student and the other one around.

##### 4) Training method

Training method is a way of teaching to inculcate certain habits that are useful to obtain a dexterity, precision, chance and skill.

5) Drama method

Drama method is a dramatize behavior in relation to social issues.

6) Problem solving method

Problem solving method is teaching methods, which is also a method of thinking since in problem solving; we can use other method that starts from looking till the data to get conclusions.

According to Nana Sudjana (2005: 82) work in group method is students in a class is viewed as a unit (group) alone or divided into small groups (subgroups).

Teaching Methods that will be used to determine the Students Perceptions of Teacher Teaching Methods are tutorial, questions and answers, and training.

**d. Affecting Factors of Selecting the Teaching Methods**

According to Winarno Surakhmad in Syaiful Bahri Djamarah and Aswan Zain (2013: 78) said that there are factors which affecting selection of Teaching Method as follows :

1) Students

The student is a potential human who really requires an education. At school, teachers have an obligation to educate where in the classroom, they will be confronted with the differences that exist in a number of students as the

background of life, social status, psychological aspects (gender, posture), the intellectual aspect (speed of response to stimuli, creativity, the ability to think), the psychological aspect (introverted, extroverted).

## 2) Purpose

The purpose is the intended target of any teaching and learning. The learning objectives consist of TIU (*Tujuan Instruksional Umum*) and TIK (*Tujuan Instruksional Khusus*).

## 3) Situation

The situation of teaching and learning activities that teachers create every day is different. For example, the teacher they want to create teaching and learning outdoor situation, which is outside of classrooms, then they choose the teaching methods that suit to be created.

## 4) Facilities

The completeness facilities that support the students learning at the school. Both completeness and incompleteness of learning facilities will influence the selection of teaching methods.

#### 5) Teacher

The personality, educational background and teaching experience can influence the election and appointment of teaching methods.

Based on theories above, the affecting factors of selecting the teaching methods are students, purpose, situation, facilities, and teacher.

#### **e. Indicators Student Perceptions of Teacher Teaching Methods**

The student perceptions of accounting teaching methods of the teacher in this research are the students' point of view of how the teacher teach in delivering the subject matter in the accounting learning process. The students Perceptions Indicators of Teaching Method in this research are the students' perception of some of the teaching methods that accounting teachers adapt in SMA Negeri 2 Sleman.

According to Winarno Surakhmad in Syaiful Bahri Djamarah (2013: 78), there are five factors which affecting the selection of teacher teaching methods such as student, situation, facilities and teacher. Therefore, researcher applies indicators of student perceptions of the teacher teaching methods based on those factors as follows:

- 1) Student perceptions of teacher teaching methods are suitable with classroom management
- 2) Student perceptions of teacher teaching methods are suitable to the teaching purpose
- 3) Student perceptions of teacher teaching methods are suitable the situation
- 4) Student perceptions of teacher teaching methods are suitable with teaching time
- 5) Student perceptions of teacher teaching methods are suitable with facilities
- 6) Student perceptions of teacher teaching methods are suitable with the teacher capabilities

These indicators will be used to determine the Student Perceptions of Teacher Teaching Methods on Learning Achievement in Accounting.

#### **4. Parents Concern**

##### **a. Definition of Parents Concern**

According to Bimo Walgito (2010: 98) concern is centralization or concentration of all individual activities directed to something or a set of objects. While according to Sumadi Suryabrata (2012: 14), the concern with more less of awareness that accompanies an activity.

Parents who less of concern to their children's education. For example, they are indifferent to learn of their children,

don't pay attention at to the interests and needs of children in the study, do not set a time of learning, do not provide / equip, tools of learning, do not pay attention to whether children learn or not, do not want to know how the progress learns son, difficulties experienced in learning and others can cause the children can not get successful in learning (Slameto 2013:61)

The focus of in this research is the Parents Concern of father and mother. In addition to factors found in the individual's, parental become one of the critical success factors on learning achievement of children. Thus, Parents Concern is all hardwork that father and mother do to complete these needs of their children physically, social, responsible, wholeheartedly, alertness.

#### **b. Type of Parents Concern**

According to Sumadi Suraybrata (2012: 14), types of parents concern are:

- 1) Based on intensity, is a lot less awareness that accompanies an activity or inner experience
  - a) Intensive concern
  - b) Not intensive concern
- 2) Based on concern develop:
  - a) Direct concern (indirect concern, accidentally concern)
  - b) Free concern (pretense concern, reflect concern)
- 3) Based on concern wide :
  - a) Distributive concern
  - b) Conservative concern

According to Baharuddin (2009: 179-181), types of concern are:

- 1) Based on concern develop:
  - a) Direct concern developed by her/him self
  - b) Indirect concern is a pretense developed

- 2) Based on a lot of concern :
  - a) Narrow concern is concern that pay attention to a little object
  - b) The larger concern is concern that pay attention to a lot of objects
- 3) Based on narrow and large concern:
  - a) Conservative concern
  - b) Distributive concern
- 4) Based on characteristic concern:
  - a) Static concern
  - b) Dynamic concern
- 5) Based on concern level:
  - a) High concern
  - b) Low concern

**c. Indicators of Parents Concern**

For successful of children learning, there are various learning needs of children are met though simple in form and type (Syaiful Bahri, 2008: 241). According to Syaiful and Aswan (2013: 150), indicators of parents' concern for their children can be seen from parents develop study their children as follow:

- 1) Giving freedom or being democratic, such as giving freedom to the child in determining the schedule of learning. This can be done by discussing shared between parents and children, so it

will be a balance between time playing, learning and other activities that kids do. In this case the parents have a role as the controller.

- 2) Giving a reward or punishment. The reward here can be a gift or a praise, while giving a punishment but to educate such child's fault for violating the discipline may be given with a punishment such as sanction to do something.

Helping the difficulties of children, parents are expected to be willing and able to provide books and adequate learning facilities for their children, or they want to keep their children to study at home. With the supervision of they can know when a child has learning difficulties and parents who care about the surveillance study, children at home also can help children overcome learning difficulties Sukardi (2008: 234).

Habits in family that can not support where study habits, for example unscheduled and at will or study only on when the examination is near, even though that is the wrong study. (Syaiful Bahri, 2008: 242).

Depend on those opinions, parents should pay more attention to children in terms of learning and provide exemplary good.

It should be parents who have to be an example / role model for their children. Therefore, parents should not do anything that is not good in front of their children and always show good examples, because consciously or not any act of parents imitated by children (Abu Ahmadi and Widodo Supriyono, 2004: 87).

According to those theories, indicators of parents' concern are:

- 1) Supplying the educational needs
- 2) Giving freedom
- 3) Giving reward or punishment
- 4) Helping for any difficult thing
- 5) Giving directives and exemplary.

## **B. Relevant Research**

1. Research by Agustina Kartika Dewi (2014) entitled "*Pengaruh Locus of Control dan Motivasi Belajar Terhadap Prestasi Belajar Akuntansi Siswa Kelas XI IPS SMA Negeri 2 Sleman Tahun Ajaran 2013/2014*". The results: (1) Locus of Control has positive effect and significant toward Accounting Learning Achievement with  $r_{x1y}=0,304$ ;  $r^2_{x1y}=0,092$ ;  $t_{value}=2,114 > t_{table}=1,678$  by 5% significant level, (2) Study Motivation has positive effect and significant toward Accounting Learning Achievement with  $r_{x2y}=0,427$ ;  $r^2_{x2y}=0,183$ ;  $t_{value}=3,135 > t_{table}=1,678$  by 5% significant level, (3) Locus of Control and Study Motivation together have positive effect and significant toward Accounting Learning Achievement with  $R_{y(1,2)}=0,480$ ;  $R^2_{y(1,2)}=0,231$ ;  $F_{value}=6,444 > F_{table}=3,20$  on 5% significance level. The similarities in this research are the variable Locus of Control, Achievement in Accounting, and subjects the students of class XI IPS SMA Negeri 2 Sleman, the differences are variable Student Perceptions of Teacher

Teaching Methods, Parents Concern and the school year. On her research is only used variable Locus of Control and motivation to learn while on this research use a variable Locus of Control, Student Perceptions of Teachers Teaching Methods, Parents Concern in Accounting Learning Achievement.

2. Research by Erisa Fitri Wijayanti (2013) entitled "*Pengaruh Perhatian Orang Tua dan Locus of Control Terhadap Prestasi Belajar Akuntansi Siswa Kelas XI AK SMK Batik Perbaik Purworejo Tahun Ajaran 2012/2013.*" The results: (1) There is a positive effect and significant of Parents Concern toward Accounting Learning Achievement with  $r_{x1y}=0,352$ ;  $r^2_{x1y}=0,124$ ;  $t_{value}=3,490 > t_{table}=1,987$  on 5% significant level, (2) There is a positive effect and significant of Locus of Control toward Accounting Learning Achievement with  $r_{x2y}=0,310$ ;  $r^2_{x2y}=0,096$ ;  $t_{value}=3,028 > t_{table}=1,987$  on 5% significant level, (3) There is a positive effect and significant of Parents Concern and Locus of Control together toward Accounting Learning Achievement with  $R_{y(1,2)}=0,401$ ;  $R^2_{y(1,2)}=0,161$ ;  $F_{value}=8,142 > F_{table}=3,11$  on 5% significant level. The similarities in this research are variable Locus of Control, Parents Concern and Accounting Learning Achievement whereas the differences are variable Student Perceptions of Teachers and Teaching Methods Subjects Research.

3. Research by Rahma Febrianti (2016) entitled “*Pengaruh Persepsi Siswa tentang Metode Mengajar Guru dan Motivasi Belajar terhadap Prestasi Belajar Akuntansi Siswa Kelas XI IPS SMA N 4 Yogyakarta Tahun Ajaran 2015/2016.*”. The results: (1) There is a positive effect of Student Perception of Teacher Teaching Methods with  $r_{x1y}=0.723$ ,  $r^2_{x1y}=0,523$ ;  $t_{value}=8.945$ ;  $t_{table}=1.993$  on 5% significance level. (2) There is a positive effect of Study Motivation toward Accounting Learning Achievement with  $r_{x2y}=0.671$ ,  $r^2_{x2y}=0.450$ ;  $t_{value}=7.732$ ;  $t_{table} = 1.993$  on 5% significance level, (3) There is a positive effect of Student Perceptions of Teachers Teaching Methods and Study Motivation together toward Accounting Learning Achievement with  $R_{y(1,2)}=0.741$ ;  $R_{2y(1,2)}=0,550$ ;  $F_{value}=43.935$ ;  $F_{table}= 3.124$  on 5% significance level. The similarities in the research are variable Student Perceptions of Teachers Teaching Methods and Accounting Learning Achievement as well as research subjects using students of class XI IPS. The difference with the research relevant research is in learning motivation variables. In the relevant research are using variables Student Perceptions of Teachers Teaching Methods, Motivation while in this research is using Locus of Control, Student Perceptions of Teachers and Teaching Methods, Parents Concern to determine the effect on the Learning Achievement in Accounting.

### **C. Framework**

1. The Effect of Locus of Control in Accounting Learning Achievement Students Class of XI IPS SMA Negeri 2 Sleman Academic Year 2016/2017

Locus of Control is an individual personality in interpreting the successes and failures that occur in a person were derived from internal or external factors. Individual with Internal Locus of Control is an individual who believes that the success and failure comes from the efforts and capabilities of her or him. Individuals with Internal Locus of Control are tending to have more responsibility in determining the direction of his or her life and things that will be done and has been done. They have properties like working and trying to get the maximum lead to success. In addition, there is the type individual with External Locus of Control who has confidence such as luck, chance or circumstance beyond itself was the cause of success or failure experienced.

Locus of Control when it is linked to the Learning Achievement in Accounting, students with Internal Locus of Control effort factor is dominant. Therefore, if the student fails in achieving the Learning Achievement in Accounting, he or she will blames him or her self for lack of effort to learn the accounting subject.

In addition, when students experience a success for getting accounting achievements, they will feel proud of having successfully

studied accounting material and more appreciative of his or her achievement. This affects the measures to be taken for the future that students will achieve higher accounting lesson when they were trying to learn the subject matter of accounting.

Instead of students with External Locus of Control could be seen that the success or failure depends on a luck factor, distress and environmental problems, therefore if students fail, they tend to blame the surroundings as the cause. It certainly influenced the action in the future, because he felt incapable and lack of effort, then they do not have hope to improve their academic achievement.

When the Internal Locus of Control is high, students will increase the effort, ability, and responsibility in learning. But when the External Locus of Control is high Student will more believe about the extern factor (fate, luck). So, if the Locus of Control is high, the Accounting Learning Achievement is also high. But, if Locus of Control is low the Accounting Learning Achievement is also low. Based on the explanation, it can be concluded that Locus of Control had an influence to the Accounting Learning Achievement.

2. Student Perceptions Effect of Teachers Teaching Method in Accounting Learning Achievement Students Class of XI IPS SMA Negeri 2 Sleman Academic Year 2016/2017.

Teacher Teaching Methods are used by teachers to deliver material during the learning activities. Student Perceptions of Teacher Teaching

Methods are the brain's ability students in translating and interpreting the incoming stimuli in the sensory organs to the teacher teaching method were used during the learning process.

The students who have a positive perception of the teacher teaching methods tend to be more appreciative of the teachers expressed in the form complies with the rules, concentration when following the teaching and learning process and active during the process of learning, while students who have a negative perception of the teacher teaching methods will tend to feel bored follow classroom and are unable to follow the lessons. So if students have a positive perception of the Teacher Teaching Method can enhance the Learning Achievement in Accounting.

3. The Effect of Parents Concern in Accounting Learning Achievement Students Class of XI IPS SMA Negeri 2 Sleman Academic Year 2016/2017.

The concern given by the parents for their children is one of the things that affect the success in learning achievement. Parents who pay attention more intensively on the development and the progress of their child's academic has a good impact particularly successful in learning achievement of children. The learning achievement is one of the subjects of Accounting. Conversely, if the Parents only give a little attention to the child will bring bad influences on their learning achievement. Parents' Concern with children may be shown in the

form of guidance, giving direction and exemplary parents, providing freedom and opportunity, reward and punishment, helping the difficulties in terms of learning, as well as meet all the needs of children in relation of education.

The students, who receive good Parents Concern in education, will feel that the parents are very supportive in his study success. It will make them more excited to study harder, work assignments or exercises with the teacher, arrived at school on time. If they do seriously, it will certainly affect in academic achievement, in this case the Learning Achievement in Accounting.

4. The Effect of Locus of Control, Student Perceptions of Teacher Teaching Methods and Parents Concern in Accounting Learning Achievement Students in the class of XI IPS SMA Negeri 2 Sleman Academic Year 2016/2017

Locus of Control is an individual personality in interpreting the successes and failures that occur in a person are derived from internal or external factors. The Students with Internal Locus of Control are individuals who believe that the success and failure that happened to him comes from the efforts and capabilities. They will blame themselves if there is a failure in the accounting. They will more study hard to improve their learning achievement. The students with External Locus of Control believes that luck, occasion or circumstance beyond itself is the cause of success or failure is experienced, so if there is a

failure in accounting learning achievement, they will blame the surrounding environment and has no hope and efforts to improve learning achievement.

The student Perceptions of Teacher Teaching Methods are the brain's ability to translate and interpret stimulus in the senses of the teacher teaching methods that are used during the learning process. The Students have different perceptions one to another, that is the positive and negative perceptions.

Student perceptions about Teacher Teaching Methods are included student perceptions about teacher teaching methods according to students in classroom management, in accordance with the purpose of learning, according to the situation and learning time, according to the facilities available and in accordance with teacher competencies.

Parents Concern gives to children, make children more aggressive and motivated enthusiasm in learning because they know that not only they want a progress in educational success but also their parents do. The values instilled parents of children will affect the success or failure in achieving success in academics, although it is not absolute.

Accounting Learning Achievement is the result achieved by students during the learning process in a certain period. Generally, the Accounting Learning Achievement is the value of teachers expressed in the form of numbers, letters or words in a certain period. Student who has high Internal Locus of Control try to learn the material

accounting for believing that self-maximum effort will perform a good learning performance, followed by the more positive the level of students' perceptions about the teacher teaching methods and parent concern to the children in education especially for success in the academic, in this case the Learning Achievement in Accounting.

#### D. Research Paradigm

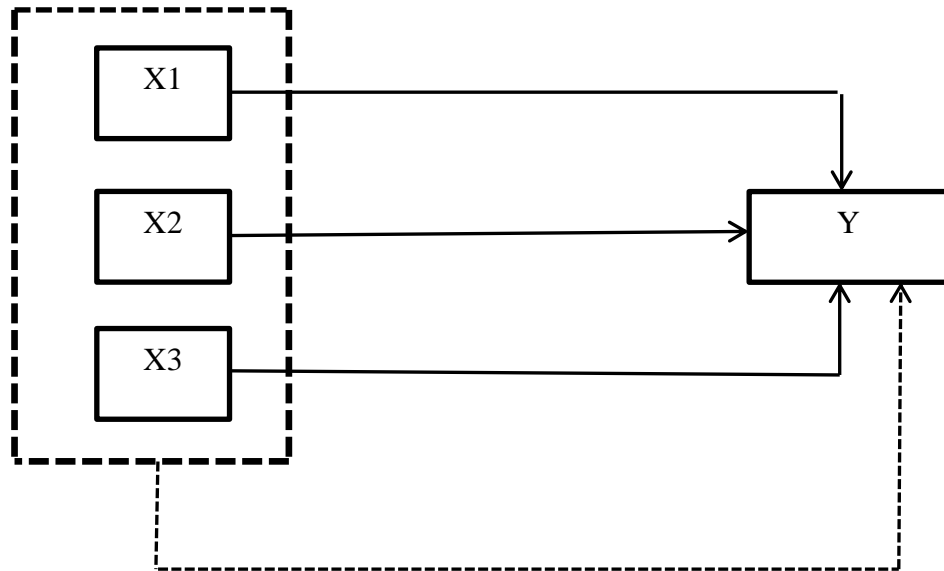


Image 1. Research Paradigm

Descriptions:

X1 : Independent variable of Locus of Control

X2 : Independent variable of Student Perceptions of Teacher Teaching Methods

X3 : Independent variable of Parents Concern

—————> : The Relationship of Locus of Control, Student Perceptions of Teacher Teaching Methods and Parents Concern severally in Accounting Learning Achievement

- - - - - > : The Relationship of Locus of Control, Student Perceptions of Teacher Teaching Methods and Parents Concern together in Accounting Learning Achievement

Y : Dependent variable of Accounting Learning Achievement

## **E. Research Hypothesis**

Based on the theoretical description and conceptual framework, we can conclude that the research hypothesis as follows:

1. There is a positive effect of Locus of Control toward Accounting Learning Achievement student class of XI IPS SMA Negeri 2 Sleman Academic Year 2016/2017.
2. There is a positive effect on Students Perceptions of Teacher Teaching Methods toward Accounting Learning Achievement student class of XI IPS SMA Negeri 2 Sleman Academic Year 2016/2017.
3. There is a positive effect of Parents Concern toward Accounting Learning Achievement student class of XI IPS SMA Negeri 2 Sleman Academic Year 2016/2017.
4. There is a positive effect of Locus of Control, Students Perceptions of Teachers Teaching Method and Parents Concern together toward Accounting Learning Achievement student class of XI IPS SMA Negeri 2 Sleman Academic Year 2016/2017.

## **CHAPTER III RESEARCH METHODS**

### **A. Place and Time Research**

This research has been conducted in SMA Negeri 2 Sleman that was located at Dusun Brayut, Pandowoharjo, Sleman, Yogyakarta. This research conducted from July 2016 to January 2017 which includes planning, research, and reporting.

### **B. Research Design**

This research was ex post-facto research because the data obtained was data results from the events that have taken place. Therefore, researcher discloses only the facts based on the measurement of symptoms that were already on the respondent (Suharsimi Arikunto, 2010: 17).

The research aimed at investigated, the effect of Locus of Control, Student Perception of Teacher Teaching Methods and Parents Concern. It includes the causal using comparative research, because the purpose of this research was knowing the possibility of a causal relationship in a certain way based on observation to the effect that have been done, then looking back to the factors suspected to be the cause, through data collection (Suharsimi Arikunto, 2010: 121). This approach used in this research was the of quantitative data approach, that was data in the form of numbers or qualitative data which numbering (Sugiyono, 2012:23).

### **C. Research Variable**

#### 1. Independent variable

The independent variable affects and causes the changes or the emergence of the dependent variable. In this research, the independent variable consists of Locus of Control (X1), Student Perceptions of Teacher Teaching Methods (X2) and Parents Concern (X3).

#### 2. Dependent variable

The dependent variable affects and becomes due to the independent variable. In this research, the dependent variable was Accounting Learning Achievement (Y).

### **D. Definition of Variable in Operational Research**

#### 1. Accounting Learning Achievement

The Accounting Learning Achievement was the result of students after studying accounting for a specific time period concerning the acquisition of knowledge, attitudes, and skills to learn, understand, and the ability to answer the questions of accounting material for a certain period which show in Accounting test or exam in the form of numbers or letters assigned by the teacher. Accounting Learning Achievement in this research demonstrated the value - average of the daily test results as a measure of student competence achievement after studying one or more basic competent, the results of the midterm and final exam in this semester.

## 2. Locus of Control

Locus of Control was a reliable indicator which is causing a success or failure in individuals by external and internal factors. Both factors are contained in each individual; it's just a tendency to have one particular factor. The indicators of Locus of Control in this research are internal and external Locus of Control. Internal Locus of Control includes the confidence of the ability to solve problems or tasks, working hard and having more effort in problems solving or tasks and achievement, having a self satisfaction in completing a tasks without other's help. External Locus includes she or he has low initiative, having the belief that success and achievement and are influenced by external factors (fate, luck and the environment) The variable revealed by using a questionnaire.

## 3. Student Perception of Teacher Teaching Methods

The Student Perceptions of Teacher Teaching Methods were students' brain's ability to translate and interpret the incoming stimulus in the sensory organs to Teacher Teaching Methods that were used during the learning process. In this research, they were measured by indicators of teaching methods suitable with classroom management, teaching purpose, class situations, teaching time, facilities and teacher capabilities. The variable revealed by using a questionnaire.

#### 4. Parents Concern

Parents' Concern was the effort or activities performed by the father and mother to meet the needed of children with, both in terms of the needed of psychological, physical, social and then giving guidance, helping the difficulties, provide direction and pattern, giving the freedom or opportunity, reward and punishment and meet the educational needs of children. Therefore the goal in academic achievement would be on satisfactory target. The Parents Concern in this study was revealed through questionnaires.

#### E. Research Population

This research has been conducted to students of class XI IPS SMA N 2 Sleman consisting of XI IPS 1 and XI IPS 2 for 63 students. This research uses the total number of students as the study population. As for the breakdown of the number of students as follows:

Table 2. Details of Students Number

No	Class	Population
1	XI IPS 1	31
2	XI IPS 2	32
Total		63

Source : Primary Data

#### F. Data Collection Technique

##### 1. Questionnaire

According to Sugiyono (2015: 199) the questionnaire was the technique of data collection is done by giving a set of questions or a written statement to the respondent to answer. In this research was a questionnaire closed, in which the answers are already provide the

answer that the respondent to choose. This method is used to obtain data on Locus of Control, Student Perceptions of Teachers Teaching Methods Parents Concern student's class of XI IPS SMA N 2 Sleman Academic Year 2016/2017.

## 2. Documentation

Documentation method was a technique of data collecting by searching for data on things or variables such as notes, transcripts, books, newspapers, magazines, inscriptions, and minutes of meetings, ledger, agenda, and so forth. This method was used mainly to obtain data on the number of students, an overview of the school and the data Accounting Learning Achievement of daily tests midterms and final exam in this semester class of XI IPS SMA N 2 Sleman Academic Year 2016/2017.

## **G. Research Instruments**

The research instrument was the facilities used by researchers to collect data so that they made easier, the results better, complete and systematic so easy to be processed. The instrument used in this research as follows:

### 1. Questionnaire

In obtaining data about Locus of Control, Student Perceptions of Teachers Teaching Methods and Parents Concern, the researcher used questionnaire. The type of questionnaires is enclosed questionnaire with alternative answers so that the respondents can simply select one

of the answers that have been provided. The questionnaire covered in this research is presented in the form of Likert scale with four alternative answers. A statement drawn up as an instrument in the form of a statement the positive and negative statement is arranged randomly, and the respondent was putting the sign (√) the choice of responses available.

The questionnaire is used to show each independent variable based on the research grating instruments. The gratings are arranged can be seen in table 2 to 5 for each variable Locus of Control, Student Perceptions of Teaching Methods Teachers, Attention Parents as follows:

Table 3. Grating Questionnaire for Locus of Control

<b>Indicators</b>	<b>Number of item</b>	<b>Total</b>
<i>Locus of Control Internal</i>		
a. The confidence of the ability to solve problems or tasks	1,2,3*,4,5,6*,7	7
b. Working hard and having more effort in problems solving or tasks and achievement	8,9,10,11,12	5
c. Having a self-satisfaction in completing a task without others' help	13,14*,15*,16	4
<i>Locus of Control Eksternal</i>		
a. Own less initiative	17,18,19,20,21,22	6
b. Having the belief that success and achievement are influenced by external factors (fate, luck, and the environment)	23,24,25,26,27	5
c. Lack of effort to achieve and solve problems or tasks	28,29,30	3
<b>Total</b>		<b>30</b>

\*: Negative Statement Point

Source : Agustina Kartika Dewi (2014) with modifications

Table 4. Grating Questionnaires for Student Perceptions of Teacher Teaching Methods

Variable	Indicators	Number of item	Total
Student Perceptions of Teacher Teaching Methods	1. Teacher teaching methods are suitable with classroom management	1,2,3,4,5	5
	2. Teacher teaching methods are suitable with the teaching purpose	6,7,8,9*,10,11	6
	3. Teacher teaching methods are suitable with class situations	12,13,14*15	4
	4. Teacher teaching methods are suitable with teaching time	16*,17,18	3
	5. Teacher teaching methods are suitable with the facilities	19,20,22,23	4
	6. Teacher teaching methods are suitable with teacher capabilities	21,24,25,26,27,28,29,30	8
Total			30

\*: negative statement point

Source : Rahma Febrianti (2015) with modifications

Table 5. Grating Questionnaires for Parents Concern

Variable	Indicators	Number of item	Total
Parents Concern	1. Supplying the educational needs	21,22,23,24	4
	2. Giving a freedom	13,14*,15,16	4
	3. Giving a reward or punishment	17,18,19,20	4
	4. Helping for any difficult thing	1,2,3,4,5	5
	5. Giving directives and exemplary	6,7,8,9,10,11,12	7
Total			25

\*: negative statement point

Source : Erisa Fitri Wijayanti (2013) with modifications

In accordance with the Likert scale, alternative answers to cover Locus of Control variable are *Sangat Setuju* (SS), *Setuju* (S), *Tidak Setuju* (TS) and *Sangat Tidak Setuju* (STS). To Show Student

Perceptions of Teachers Teaching Methods and Parents Concern variable with alternative answers are *Selalu* (SL), *Sering* (SR), *Jarang* (JR) and *Tidak Pernah* (TP). The score for each alternative response options in a statement the positive (+) and negative (-) are as follows:

Table 6. Alternative Answer Score for Locus of Control Variable

Positive statements		Negative statements	
Alternative Answer	Score	Alternative Answer	Score
<i>Sangat setuju</i>	4	<i>Sangat setuju</i>	1
<i>Setuju</i>	3	<i>Setuju</i>	2
<i>Tidak setuju</i>	2	<i>Tidak setuju</i>	3
<i>Sangat tidak setuju</i>	1	<i>Sangat tidak setuju</i>	4

Table 7. Alternative Answer Score for Student Perceptions of Teacher Teaching Methods and Parents Concern

Positive statements		Negative statements	
Answer alternative	Score	Answer alternative	Score
<i>Selalu</i>	4	<i>Selalu</i>	1
<i>Sering</i>	3	<i>Sering</i>	2
<i>Jarang</i>	2	<i>Jarang</i>	3
<i>Tidak Pernah</i>	1	<i>Tidak pernah</i>	4

## 2. Documentation

Documentation methods are used to find data on things or variables such as notes, transcripts, books, etc. This research, the method used to obtain data documentation Accounting Learning Achievement learners who came from the average value of daily tests, midterm and final exam in this semester.

## H. Test Instruments

The research instruments used previously should be tested first. The goal of trials for these instruments was to determine the validity and reliability of the instrument so it can be known whether or not the instruments used in research. Trials conducted instruments was the student class of XI IPS SMA N 1 Ngaglik of 30 students as the respondents. The reason for conducting the trials conducted in SMA N 1 Ngaglik was to know the level achievement by student class of XI IPS SMA N 2 Sleman since they almost had the same level one to another.

### 1. Validity Instrument

An instrument is valid if it is able to measure and disclose the data of the researched variable. To check the validity of this research is using Product Moment Correlation.

$$r_{xy} = \frac{n \sum XY - (\sum X)(\sum Y)}{\sqrt{\{n \sum X^2 - (\sum X)^2\} \{n \sum Y^2 - (\sum Y)^2\}}}$$

Descriptions :

$r_{xy}$  = the correlation coefficient between the variables X and Y

N = the number of respondents

$\sum X$  = the number of items

$\sum X^2$  = the number of squares score items

$\sum Y$  = total score items

$\sum Y^2$  = total squares score items

$\sum XY$  = total multiple X and Y

(Suharsimi Arikunto, 2010: 213)

Value of  $r_{\text{value}}$  will be consulted with  $r_{\text{table}}$  at a significance level 5%. If the value of  $r_{\text{value}}$  is greater than or equal to 5%  $r_{\text{table}}$  the item of the instrument in question is valid and if known the value  $r_{\text{value}}$  is smaller than  $r_{\text{table}}$  the instrument is not valid.

To check the validity of instruments are using data processing application program's. Based on the results of data analysis that Locus of Control consists of 30 item statements, Student Perceptions of Teacher Teaching Methods consists of 30 items statement, and Parents Concern consist of 25 items statement. After having tested to 30 students of Class XI IPS SMA Negeri 1 Ngaglik, then proceeds the questionnaire of Locus of Control from 30 items, 3 items expressed fall (Invalid), Student Perceptions of Teacher Teaching Methods from 30 items, 11 items expressed fall (Invalid) and Parents Concern from 25 item 7 declared (Invalid). Instruments of the validity of the test results are summarized in the table as follows:

Tabel 8. The Result of Validity Instruments

<b>Variable</b>	<b>Total of items</b>	<b>Total Invalid number items</b>	<b>Invalid item number</b>	<b>Total Valid number items</b>
Locus of Control (X1)	30	3	2,3,4	27
Student Perceptions of Teacher Teaching Methods (X2)	30	11	3,5,14 16,20,22 23,25,29 30	19
Parents Concern (X3)	25	7	11,12,13 14,18,20 24	18

Source. The primary data source has processed.

The items fall or not valid have removed and the items are valid according to researcher is still represented each indicator that wants disclosed, so that the instrument is still eligible to use.

## 2. Reliability Instrument

The second requirement of a good instrument was to be reliable. The reliability refers to the definition that an instrument was credible as the data collection tools because since the instrument was good (Suharsimi Arikunto, 2010: 221). An instrument was said reliable if it is used to measure the same phenomenon in different time will show the same results. Testing the reliability of instruments used Alpha Cronbach formula, as the questionnaire has no answer that is false or zero. The Alpha Cronbach formula used to find the instrument reliability scores instead of 1 and 0, for example, a questionnaire or subject test. The Alpha Cronbach formula was as follows:

$$r_{11} = \left( \frac{k}{k-1} \right) \left( 1 - \frac{\sum \alpha^2 b}{\alpha^2 t} \right)$$

Description:

- $r_{11}$  = instrument reliability
- $k$  = the number of the questions
- $\sum \alpha^2 b$  = the number of variance items
- $\alpha^2 t$  = total variance

(Suharsimi Arikunto, 2010: 239)

Furthermore, the calculations results are interpreted with tables provide guidelines for the interpretation of the correlation coefficient.

Here was the guidelines table:

Table 9. Guidelines for Providing Interpretation with Correlation Coefficient

<b>Interval Coefficient</b>	<b>Interpretation</b>
0,00-0,199	Very low
0,20-0,399	Low
0,40-0,599	Enough
0,60-0,799	Strong
0,80-1,000	Very strong

(Sugiyono, 2015: 257)

The Instrument will be reliable if the coefficient alpha was more than or equal to 0.600. Conversely, if the reliability is less than 0,600 the instrument is unreliable.

Reliability test results by utilizing the using data processing application program's . The conclusion of instrument Locus of Control, Student Perceptions of Teacher Teaching Methods and Parents Concern are reliable. Those results can be seen in the following table:

Table 10. The Result of Reliability Instruments

No	Variable Instruments	Alpha Cronbach Coefficient	Reliability Description
1	Locus of Control (X1)	0,615	Strong
2	Students Perceptions of Teacher Teaching Methods (X2)	0,820	Very Strong
3	Parents Concern (X3)	0,879	Very Strong

Source. The primary data source has processed

## I. Data Analysis Techniques

### 1. Data Description

The data obtained from the field, would be presented in the form of a data description of each variable, both independent and the dependent variables. The Analysis of the data description should include the presentation of Mean (M), Median (Me), *Modus* (Mo), and Standard Deviation (SD), Frequency Distribution Tables, Graphs and Table Category tendency of each variable.

#### a. Mean

Mean is the arithmetic average of the data or a typical value that can represent a set of data. The formula uses:

$$Me = \frac{\sum fiXi}{\sum fi}$$

Descriptions:

Me = Mean

$\sum fi$  = Total of data

$fiXi$  = Multiple between  $f_i$  each interval with class (Xi).

(Sugiyono, 2012: 54)

- b. Median is a central value data when the values of the data that are arranged in order according to the amount of data. The formula uses :

$$Md = b + p \left[ \frac{\frac{1}{2}n - F}{f} \right]$$

Descriptions:

Md	= Median
b	= Under line
n	= Total of data
p	= Interval class length
F	= Total of frequency before median class
f	= frequency of class median

(Sugiyono, 2012: 53)

- c. Modus is the value of the data most frequently occurs or data value with the greatest frequency. The formula uses:

$$Mo = b + p \left( \frac{b1}{b1 + b2} \right)$$

Descriptions:

Mo	= Modus
b	= interval class line with the most frequency
p	= interval class length
b1	= frequency in class modus subtraction the nearest interval Class
b2	= frequency in class modus subtraction the next interval class

(Sugiyono, 2012: 56)

- d. Standard deviation is a measure of the spread of data since it has a set of data and a middle value.

$$\sigma = \sqrt{\frac{\sum(x_i - \bar{x})^2}{n}}$$

Descriptions:

$\sigma$	= deviasi standard
n	= total of data
$x_i - \bar{x}$	= simpangan

e. The frequency distribution table

1) Determine the number of class intervals

To determine the length of the interval, use the formula Sturges

Rule, is:

$$k=1+3,3 \log n$$

Descriptions:

k = total of data class

n = total of observation data

log = logaritma

(Sugiyono, 2015: 35)

2) Determine a range

To determine a range, use this formula, as follow :

$$\text{Range} = \text{score maximum} - \text{score minimum}$$

3) Determine a long class

To determine a long class, it uses this formula, as follow :

$$\text{class length} = \frac{\text{range}}{\text{total of interval class}}$$

4) Histogram

The Histogram is made depending on frequency data which show on the frequency distribution table.

5) Variable tendency table

The next step is to determine the categorization score, which is obtained by each variable. From the score, it will be divided into 4 categories. Categorizing implemented by Mean and SD obtained.

a) Top/High

All respondents who had the score as much as the mean plus 1 deviation standard to top ( $> M + 1 SD$ )

b) Middle/Enough

All respondents who had a score between mean score minus 1 standard deviation and mean score plus 1 standard deviation

(Between  $M - 1SD$  till  $M + SD$ )

c) Under/Low

All respondents who had a score lower than the mean score minus 1 standard deviation ( $< M - SD$ )

Table 11. Data Research Variables are Categorized by the Following Rules:

<b>Scale</b>	<b>Catagories</b>
$>M + 1SD$	High
$Mi - 1SD$ till $M + 1SD$	Enough
$<M - 1SD$	Low

(Anas Sudjiono, 2014: 176)

6) Pie chart

Pie chart is made depending on tendency data that have showed on variable tendency table.

## 2. Prerequisite Test Analysis

To get a correct conclusion, the correct data analysis is required. Before the data is analyzed, the first tested the requirements analysis, the linearity test and test multicollinearity.

### a. Linearity Test

This linearity test is intended to determine whether the independent variable with the dependent variable has a linear or not. Between both variable are influential if the linear increase in the independent variable score followed by the increase in the dependent variable. To know both of them, two variables have to check with F on significant grade 5%  $RK_{reg}$ . The formula uses:

$$F_{reg} = \frac{RK_{reg}}{RK_{res}}$$

Descriptions:

$F_{reg}$  = F price for regresi line

$RK_{reg}$  = squire average of regresi line

$RK_{res}$  = squire average of residu

(Sutrisno Hadi, 2004: 13)

The result of  $F_{value}$  check with  $F_{table}$  on 5% significant grade. If  $F_{value}$  is less than or equal to  $F_{table}$ , so the connection between dependent variable and independent variable is non-linear.

## b. Multicollinearity Test

Multicollinearity test used to determine whether it occurs between independent variables to each other or not. A statistical technique used is the Product Moment. The formula is as follows

$$r_{xy} = \frac{n \sum XY - (\sum X)(\sum Y)}{\sqrt{\{n \sum X^2 - (\sum X)^2\} \{n \sum Y^2 - (\sum Y)^2\}}}$$

Descriptions

$r_{xy}$	= the correlation coefficient between the variables X and Y
N	= the number of respondents
$\sum X$	= the number of items
$\sum X^2$	= the number of squares score items
$\sum Y$	= total score items
$\sum Y^2$	= total squares score items
$\sum XY$	= total multiple X and Y

(Suharsimi Arikunto, 2010: 213)

If the correlation coefficient between independent variables is less than or equal to 0.600, therefore there is no multicollinearity between the independent variables so that the regression test can be continued (Danang Sunyoto, 2011: 89). The presence or absence of multicollinearity can be used in other ways with both tolerance value ( $\alpha$ ) and the variance inflation factor (VIF). The independent variable experience multicollinearity if  $\alpha_{value} < \alpha$  and  $VIF_{value} > VIF$ . Conversely, independent variable not experience multikolinearitas if  $\alpha_{value} > \alpha$  and  $VIF_{value} < VIF$ .

### 3. Hypothesis test

#### a. Simple regression analysis

The analysis technique is to test the influence of the independent variables with the dependent variable, which is to determine the effect of Locus of Control in Accounting Learning Achievement (hypothesis 1), the effect of Student Perceptions of Teacher Teaching Methods (hypothesis 2), and the effect of Parents Concern in Accounting Learning Achievement (hypothesis 3). The Steps must be taken in a simple regression analysis as follows:

1. Finding coefficient between X1 and Y, X2 and Y, X3 and Y.

the formula is :

$$r_{xy} = \frac{\sum xy}{\sqrt{\sum x^2}(\sum y^2)}$$

Descriptions:

$r_{xy}$	= coefficient correlation between X1, X2 and X3 with Y
x	= Locus of Control/Student Perceptions of Teacher Teaching Methods /Parents Concern
y	= Accounting Learning Achievement
$\sum xy$	= Total between X and Y
$\sum x^2$	= Square total of X score
$\sum y^2$	= Square total of Y score

(Sutrisno Hadi, 2004: 4)

The correlation of direction will be positive if the result of calculation of correlation is at least the plus (+). If the minus sign is (-), it will be toward a negative correlation (Suharsimi, 2010: 213)

2. Finding a determination coefficient

The coefficient of determination is the level of the effect of independent variables (X1, X2 and X3) on the dependent variable (Y). The formula used as follows:

$$r^2 = (r)^2$$

Description:

$r^2$  = determination coefficient

$r$  = correlation coefficient

The effects of independent variables (X1, X2 and X3) are on the dependent variable (Y) by the square of the correlation coefficient. Furthermore, the coefficient of determination multiplied by 100% to determine the level of the effect of independent variables on the dependent variable in terms of percentage (Darwyan Shah, et al., 2009: 94).

3. Examine coefficient correlation with t test

T test used to examine significant between variable. The formula used as follows:

$$t = \frac{r\sqrt{n-2}}{(\sqrt{1-r^2})}$$

Descriptions:

$t$  = t count

$r$  = correlation coefficient

$n$  = total of respondents

$r^2$  = square of correlation coefficient

(Sugiyono, 2012: 230)

The conclusion is to compare  $t_{\text{value}}$  with  $t_{\text{table}}$ . If  $t_{\text{count}}$  greater than or equal to the level  $t_{\text{table}}$  significant 5% then these variables significantly affect the dependent variable. Conversely, if  $t_{\text{value}}$  smaller than  $t_{\text{table}}$  the effect of the variable is not significant.

4. Make a simply linear regresi line

Formula :  $Y = aX + K$

Descriptions :

Y = Accounting Learning Achievement

a = Coefficient number

X = Locus of Control/Student Perception of Teacher Teaching Methods / Parents Concern

K = Constant number

(Sutrisno Hadi, 2004: 1)

**b. Multiple Regression Analysis**

This analysis is used to examine the independent variables together with the dependent variable. This analysis is used to test the fourth hypothesis that the effect of Locus of Control, Student Perceptions of Teachers Teaching Methods and Parents Concern (hypothesis 4). These Steps in the multiple regression analysis are:

- 1) Finding coefficient double correlation between variables (X1, X2 and X3) and dependent variable (Y), using the formula:

$$R_{y(1,2)} = \sqrt{\frac{a_1 \Sigma x_1 y + a_2 \Sigma x_2 y + a_3 \Sigma x_3 y}{\Sigma y^2}}$$

Descriptions :

$R_{y(1,2)}$  = Correlation Coefficient between Accounting Learning Achievement and Locus of Control, Student Perceptions of Teacher Teaching Methods, Parents Concern

$a_1$  = Coefficient of Locus Control

$a_2$  = Coefficient of Student Perceptions of Teacher Teaching Methods

$a_3$  = Coefficient of Parents Concern

$\Sigma x_1y$  = Total of Product between X1 and Y

$\Sigma x_2y$  = Total of Product between X2 and Y

$\Sigma x_3y$  = Total of Product between X3 and Y

$\Sigma y^2$  = Total of Accounting Learning Achievement Square

(Sutrisno Hadi, 2004: 22)

Directions correlation will be positive if the result of the correlation calculation sign (=). If the minus sign (-), then the direction of the correlation is negative (Suharsimi Arikunto, 2010: 213)

- 2) Finding determination coefficient ( $R^2$ ) between independent (X1, X2 and X3) and dependent variables (Y)

Formula :

$$R^2 = (R)^2$$

Descriptions :

$R^2$  = determination coefficient

R = multiple correlation coefficient

(Darwyan Shah, et al., 2009: 94)

Therefore the effect of independent variables (X1, X2 and X3) together with the dependent variable (Y) by the square of the multiple correlation coefficient. Furthermore, the coefficient of determination multiplied by 100% to determine

the level of effect of two independent variables on the dependent variable in terms of percentage.

- 3) Examine multiple regression significant with F test, the formula is

$$F_{reg} = \frac{R^2(N - m - 1)}{m(1 - R^2)}$$

Descriptions :

F<sub>reg</sub> = F price of regression  
 N = Number of cases  
 m = Number of predictor  
 R = Correlations of coefficient between predictor criteria

(Sutrisno Hadi, 2004: 26)

The conclusion taken by comparing F<sub>value</sub> with significant F<sub>table</sub> at the level of 5%. If F<sub>value</sub> is equal to or greater than F<sub>table</sub> the independent variables on the dependent ones significantly. Conversely, when F<sub>value</sub> is smaller than F<sub>table</sub>, then the effect of the independent variables on the dependent variable is not significant.

- 4) Finding Relative Contributions *sumbangan relatif* (SR) dan Effective Contribution *sumbangan efektif* (SE) each predictor on kriterium with formula:

- a) Relative Contribution, *Sumbangan Relatif* (SR)

$$\text{Predictor } X_1 = SR\% = \frac{a_1 \sum x_1 y}{JK_{reg}} \times 100\%$$

$$\text{Predictor } X_2 = SR\% = \frac{a_2 \sum x_2 y}{JK_{reg}} \times 100\%$$

$$\text{Predictor } X_3 = SR\% = \frac{a_3 \sum x_3 y}{JK_{reg}} \times 100\%$$

Descriptions :

SR%	= relative contribution of predictor
a1	= predictor coefficient X1
a2	= predictor coefficient X2
a3	= predictor coefficient X3
$\sum x_1y$	= total product between X1 and Y
$\sum x_2y$	= total product between X2 and Y
$\sum x_3y$	= total product between X3 and Y
<i>Jkreg</i>	= total of regression square

(Sutrisno Hadi, 2004: 42)

b) Effective Contributions *Sumbangan Efektif* (SE)

$$\text{Prediktor } X_1 = SE\% = SR\% X_1 \times R^2$$

$$\text{Prediktor } X_2 = SE\% = SR\% X_2 \times R^2$$

$$\text{Prediktor } X_3 = SE\% = SR\% X_3 \times R^2$$

Descriptions :

SE% X1	= effective contribution of X1 predictor
SE% X2	= effective contribution of X2 predictor
SE% X3	= effective contribution of X3 predictor
SR% X1	= relative contribution of X1 predictor
SR% X2	= relative contribution of X2 predictor
SR% X3	= relative contribution of X3 predictor
$R^2$	= determinant coefficient

(Sutrisno Hadi, 2004: 46)

#### 4. Locus of Control Category Determination

According to Azwar Saifuddin (2016: 152), Locus of Control Internal and External Category Determination are calculated by score on the internal and external variable. The total score of internal and external variable is divided by item total each sub. From the score distribution, we know the mean and each standard deviation are  $M_{int}$ ,  $M_{eks}$ ,  $S_{int}$  dan  $S_{eks}$ . And then, the score is changed to z score are used be categorization of internal and external Locus of Control.

Meanwhile, for the individual who has z score is not completing the categories so it called for clarification. Below these are formulated to differentiate between internal and external Locus of Control.

Tabel 12. The Formula to Determinate the Internal and External Locus of Control Categories

<b>Locus of Control</b>	<b>Individual Score</b>	<b>Z Score</b>	<b>Locus of Control Categories</b>
Locus of Control internal	Internal : $(\sum X_{int})/\text{item total}$	$Z_{int} :$ $(X_{int}-M_{int})/S_{int}$	$Z_{int} \geq 0.50$ and $Z_{ex} < 0$
Locus of Control eksternal	Eksternal : $(\sum X_{ex})/\text{item total}$	$Z_{eks} :$ $(X_{ex}-M_{ex})/S_{ex}$	$Z_{ex} \geq 0.50$ and $Z_{int} < 0$

Using the price of at least 0.50 as Z score as a characteristic of the existence of a tendency of control locus, which is considered. In the distribution teoritik, Z score is greater than 0.05 only owned by approximately 39% of the population. Opportunities to obtain Z score which is greater than 0.50 is 39%. Therefore, it can be more trusted that student who achieve that criteria does have characterized the locus of control internal or external.

## **CHAPTER IV RESEARCH RESULT AND DISCUSSION**

This chapter discuss the report on the results of studies that had been conducted include a general overview of location research, descriptions of data, test the prerequisite analysis, hypothesis testing, discussion of the results of research and the limitations of the research.

### **A. Result Research**

#### **1. Descriptions of SMA Negeri 2 Sleman**

SMA Negeri 2 Sleman is one high school in Sleman Regency. The school is located in Brayut, Pandowoharjo, Sleman. The school is located in the middle of the settlement residents and Government agencies such as the wards as well as far off the road so that the learning atmosphere was relatively calm.

SMA Negeri 2 Sleman has a building and the land that is broad enough to accommodate 12 classes, each class as much as 32 students. There are four classes X IIS 1, X IIS 2, X MIA 1, X MIA 2, then there are four class XI class also XI IPS 1, XI IPS 2, XI IPA 1, XI IPA 2 and class XII consist of XII IPS 1, XII IPS 2, XII IPA 1 and XII IPA 2. The academic year 2016/2017 curriculum used for class X is *kurikulum 2013*, while the curriculum of classes XI and XII *Kurikulum Tingkat Satuan Pendidikan (KTSP)*.

SMA Negeri 2 Sleman Regency has the following vision and mission.

**The vision of SMA Negeri 2 Sleman:**

Cautious, an accomplished and cultured

**The Mission of SMA Negeri 2 Sleman:**

- a. Practiced religion in accordance with his beliefs.
- b. Develop an attitude of tolerance towards fellow
- C. example of excellence and foster a spirit of achievements in the mastery of science and technology
- D. improving the academic achievement of graduates to be able to go on to College
- e. Give equal opportunity to all the citizens of the school to develop her potential
- F. establish and develop a culture of learning that is dynamic, disciplined and responsible.
- g. Fosters an understanding of the cultural values of the nation and religious teachings embraced so that it becomes a source of wisdom in the Act.

**2. Data Descriptions**

Research results from data consisting of independent variables. They are Locus of Control (X1), Students Perceptions of Teacher Teaching Methods (X2) and Parents Concern (X3) and dependent variable is Accounting Learning Achievement (Y). This section describes each variable data that has been processed is seen from the mean, mean, median, mode and standard deviation. In

addition, it also presented a table of frequency distribution and histogram of the frequency of each variable. The following data processing has been done with the help of a data processing application program.

**a. Accounting Learning Achievement**

Based on the Achievement of learning acquired through Accounting documentation in the form of the average value of three times daily tests, the value of the midterm and final exam in SMA Negeri 2 Sleman student class of XI IPS academic year 2016/2017, the maximum value is 8,40 and the minimum value is 5.90. Further analysis is performed using data processing application program's obtained mean is 7.05, median is 6.90, mode is 6.70 and standard deviation is 0.564. The number of class intervals is rounded 6.9 to 7. Range data  $(8.40 - 5.90) = 2.5$ , whereas the length of the class derived from range data divided by the number of class intervals  $(2.5/7 = 0.35)$ . Rounded up to 4. As for the learning achievements of accounting frequency distribution can be seen in the following table:

Table 13. Data Variable Frequency Distribution of Accounting Learning Achievement

	Frequency	Percent	Valid Percent	Cumulative Percent
5.9-6.2	3	4.8	4.8	4.8
6.2-6.6	9	14.3	14.3	19.0
6.6-7.0	20	31.7	31.7	50.8
7.0-7.3	9	14.3	14.3	65.1
7.3-7.7	15	23.8	23.8	88.9
7.7-8.1	4	6.3	6.3	95.2
8.1-8.5	3	4.8	4.8	100.0
Total	63	100.0	100.0	

Source. Primary data that have been processed

Based on the table 13 distributions of variable Accounting Learning Achievement frequency, the histogram can be described as follows:

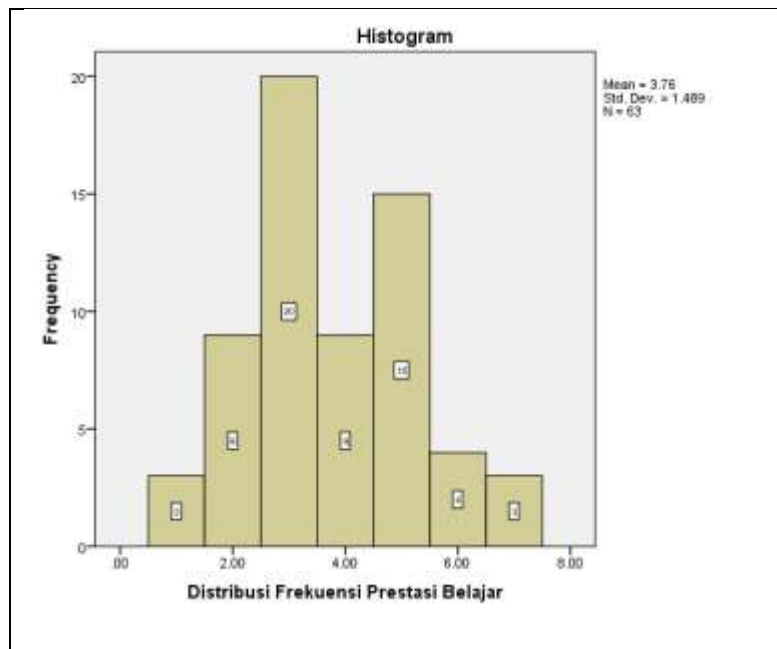


Image 2. Histogram of Accounting Learning Achievement Frequency Distribution

Identification of a tendency to *TUNTAS* or *TIDAK TUNTAS* of Accounting Learning Achievement in this study uses the value of the *Kriteria Ketuntasan Minimum* (KKM) in accordance with the rules of a given school. If the learning achieved  $\geq 75$ , students expressed satisfaction study or competent, otherwise if the learning achieved  $\leq 75$ , students found not competent or not completely. Based on the above data, created a category of the tendency as follows:

Table 14. Categories of Accounting Learning Achievement Tendency

		<b>Frequency</b>	<b>Percent</b>	<b>Valid Percent</b>	<b>Cumulative Percent</b>
Valid	<i>TUNTAS</i>	16	25.4	25.4	25.4
	<i>TIDAK TUNTAS</i>	47	74.6	74.6	100.0
	Total	63	100.0	100.0	

Based on table 14 known that accounting achievement students who pass or *TUNTAS* are 16 students (25.4%) and not pass or *TIDAK TUNTAS* are 47 students (74.6%).

The tendency of Accounting Learning Achievement can be presented in a Pie Chart as follow:

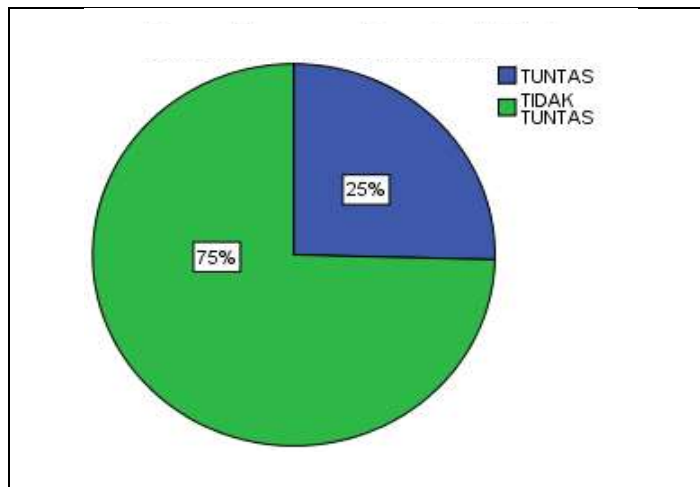


Image 3. Pie Chart of Accounting Learning Achievement Tendency

**b. Locus of Control**

Locus of Control variable data obtained through the now consisting of 27 items statement with the number of respondents to 63 students. There are four alternative answers where the highest score is four and lowest score is one. Based on the data analysis of Locus Control variable by using data processing applications, then can be obtained the maximum score is 78 and the minimum score is 60 from, with the value of the Mean (M) is 68.34, Median (Me) is 69.00, mode (Mo) is 69.00 and standard deviation (SD) is 3.69.

To compile the distribution frequency of Locus of Control is carried out the following steps:

a) Count the number of interval class

$$\begin{aligned} \text{Total of interval class} &= 1 + 3.3 \log n \\ &= 1 + 3.3 \log 63 \\ &= 6.93 \text{ rounded to } 7 \end{aligned}$$

b) Count the data range

$$\begin{aligned} \text{Data Range} &= \text{max score} - \text{min score} \\ &= 78 - 60 \\ &= 18 \end{aligned}$$

c) Calculate the length of the class

$$\begin{aligned} \text{Length of the class} &= \frac{\text{data range}}{\text{total of class interval}} \\ &= \frac{18}{7} = 2.57 \end{aligned}$$

Table 15. Distribution of Locus of Control Data variable  
Frequency

	<b>Frequency</b>	<b>Percent</b>	<b>Valid Percent</b>	<b>Cumulative Percent</b>
60 - 62,5	4	6.3	6.3	6.3
62,5 - 65	4	6.3	6.3	12.7
65 - 67,5	17	27.0	27.0	39.7
67,5 - 70	15	23.8	23.8	63.5
70 - 72,5	17	27.0	27.0	90.5
72,5 - 75	3	4.8	4.8	95.2
75 - 78	3	4.8	4.8	100.0
Total	63	100.0	100.0	

Source : Primary data that have been processed

Based on table 15 distribution of Locus of Control can be described a histogram as follows:

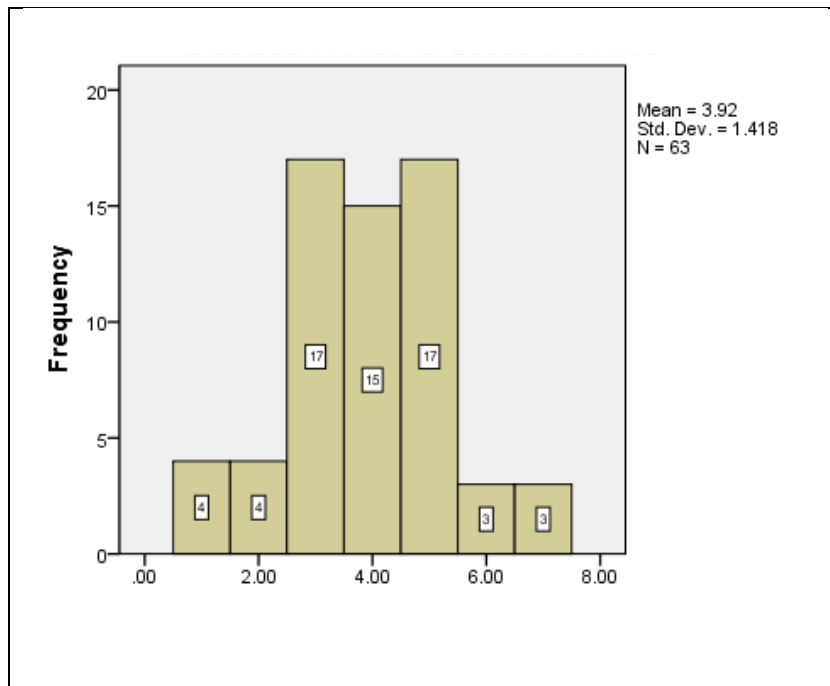


Image 4. Histogram of Locus of Control Frequency Distribution

Internal and external Locus of Control variable are further classified into three categories. These categories, i.e. : high, enough and low. As for the tendency of Locus of Control designation is based on 3 categories with the following conditions:

Table 16. Categorization of Internal Locus of Control Tendency

No	Formula	Limitation	Categorization
1	$> M + 1SD$	$X > 36.73$	High
2	$(M - 1SD)$ till $(M + 1SD)$	$31.97 - 36.73$	Enough
3	$< M - SD$	$X < 31.97$	Low

Based on this variable in table 16 and from the results in appendix on page 155, then the retrieved category trend of Internal Locus of Control as follows:

Table 17. Internal Locus of Control Tendency Categories

No	Limitation	Frequency	(%)	Categorization
1	$> 36.73$	11	17.5	High
2	$31.97 - 36.73$	45	71.4	Enough
3	$< 31.97$	7	11.1	Low
Total		63	100.0	

Table 17 shows that students who have high internal Locus of Control only 17.5%, low internal Locus of Control is 11.1%, and mostly students who have enough Internal Locus of Control is 71.4%. The tendency of Internal Locus of Control can be presented in Pie Chart as follow:

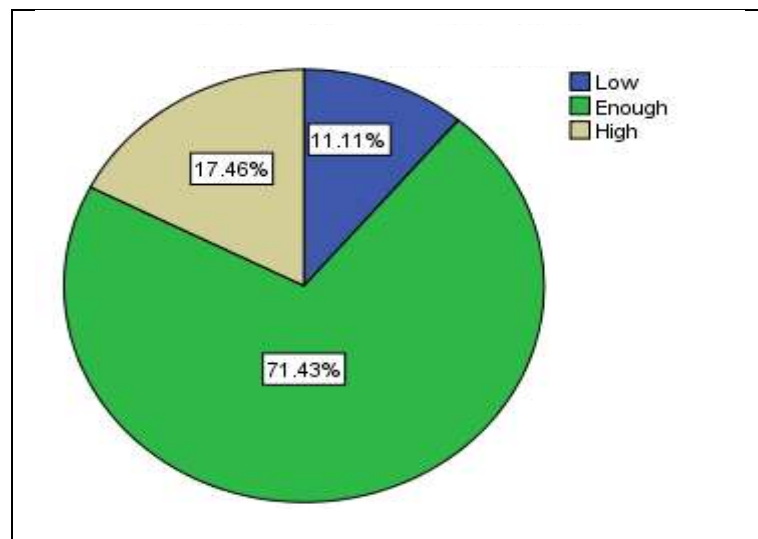


Image 5. Pie Chart of Internal Locus of Control Tendency

Table 18. Categorization of External Locus of Control Tendency

No	Formula	Limitation	Categorization
1	$> M + 1SD$	$X > 37.66$	High
2	$(M - 1SD)$ till $(M + 1SD)$	$30.34 - 37.66$	Enough
3	$< M - SD$	$X < 30.34$	Low

Based on this variable in table 18 and from the results in appendix on page 155, then the retrieved category trend of External Locus of Control as follows:

Table 19. Categorization of External Locus of Control Tendency

No	Limitation	Frequency	(%)	Categorization
1	> 37.66	13	12.7	High
2	30.34 – 37.66	42	66.7	Enough
3	< 30.44	8	20.6	Low
Total		63	100.0	

Table 19 shows that students who have high external Locus of Control only 12.7%, low external Locus of Control is 20.6%, and mostly students who have enough external Locus of Control is 66.77%. The tendency of External Locus of Control can be presented in a Pie Chart as follow :

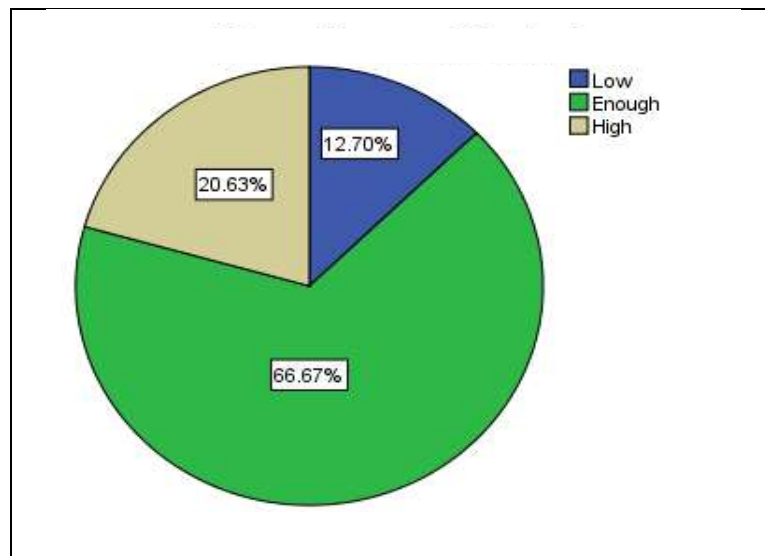


Image 6. Pie Chart of External Locus of Control Tendency

Table 20. Determination of Locus of Control Internal and External

<b>Locus of Control</b>	<b>Individual Score</b>	<b>Z Score</b>	<b>Locus of Control Categorization</b>
<i>Locus of Control internal</i>	Internal : ( $\sum X_{int}$ )/total item	$Z_{int} :$ ( $X_{int}-M_{int}$ )/ $S_{int}$	$Z_{int} \geq 0,50$ and $Z_{eks} < 0$
<i>Locus of Control eksternal</i>	Eksternal : ( $\sum X_{eks}$ )/total item	$Z_{eks} :$ ( $X_{eks}-M_{eks}$ )/ $S_{eks}$	$Z_{eks} \geq 0,50$ and $Z_{int} < 0$

Based on the above formula and the calculations and results on appendix page 169, then retrieved 17 students have Internal Locus of Control type, 13 students include the External Locus of Control, and 43 students not classified or not include the Locus of Internal and external Control.

### c. Student Perceptions of Teacher Teaching Methods

The data variable perceptions of students in the teacher's Teaching methods are obtained through the now, which consists of 19 items statement with amount 63 respondents students. There are four alternative answers where the highest score is four and lowest score is one. Based on the data analysis of the variable perceptions of students on the teacher's teaching methods by using a data-processing computer application, then obtained the maximum score is 65 and minimum score is 36, with a Mean value of (M) of 50.25, Median (Me) in the amount of 50.00, mode (Mo) in the amount of 50.00, and standard deviation (SD) of 5.79.

To compile the distribution frequency of Locus of Control is carried out the following steps:

a) Count the number of interval class

$$\begin{aligned} \text{Total of interval class} &= 1 + 3,3 \log n \\ &= 1 + 3,3 \log 63 \\ &= 6.93 \text{ rounded to } 7 \end{aligned}$$

b) Count the data range

$$\begin{aligned} \text{Data Range} &= \text{max score} - \text{min score} \\ &= 65 - 36 \\ &= 29 \end{aligned}$$

c) Calculate the length of the class

$$\begin{aligned} \text{Length of the class} &= \frac{\text{data range}}{\text{total of class interval}} \\ &= \frac{29}{7} = 4.14 = 4 \end{aligned}$$

Tabel 21. Distribution of Student Perceptions of Teacher Teaching Methods Data Variable Frequency

	<b>Frequency</b>	<b>Percent</b>	<b>Valid Percent</b>	<b>Cumulative Percent</b>
36 - 40	2	3.2	3.2	3.2
40 - 44	6	9.5	9.5	12.7
44 - 48	11	17.5	17.5	30.2
48 - 52	18	28.6	28.6	58.7
52 - 56	14	22.2	22.2	81.0
56 - 60	9	14.3	14.3	95.2
60 - 65	3	4.8	4.8	100.0
Total	63	100.0	100.0	

Source : Primary data that have been processed

Based on table 21 distribution frequency of Student Perceptions of Teacher Teaching Methods can be described a histogram as follows:

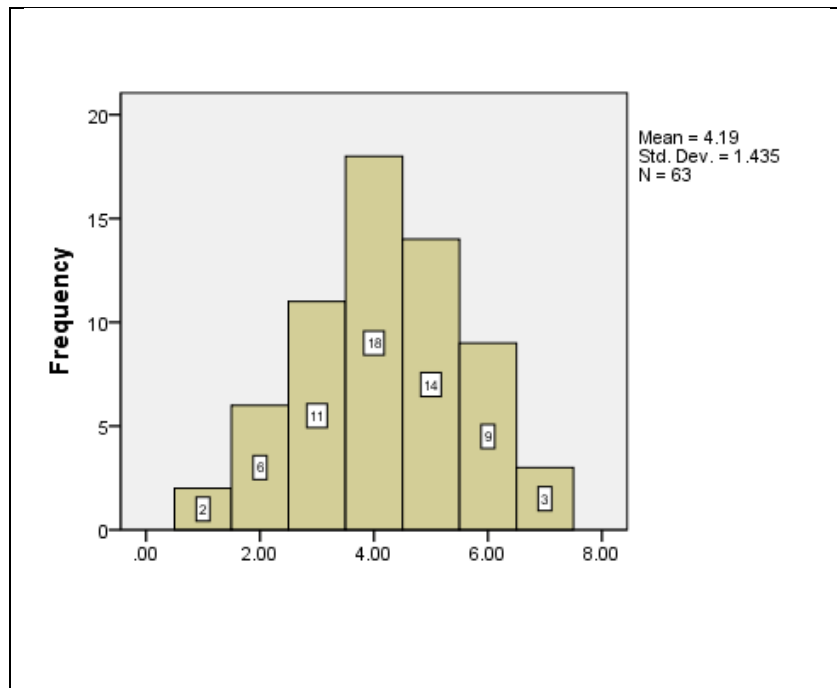


Image 7. Histogram of Student Perceptions of Teacher Teaching Methods Frequency Distribution

The next variable Student Perceptions of Teacher Teaching Methods are classified into three categories of variable inclination, i.e. : good, enough, and not good. As for this tendency of Student Perceptions of Teacher Teaching Method based on three categories with the following conditions.

Table 22. Categorization of Student Perceptions of Teacher Teaching Methods Variable

No	Formula	Limitation	Categorization
1	$> M + 1SD$	$X > 56.05$	Good
2	$(M - 1SD)$ till $(M + 1SD)$	44.46 – 56.05	Enough
3	$< M - 1SD$	$X < 44.46$	Not Good

Based on this Student Perceptions of Teacher Teaching Methods variable in table 22 and from the results in appendix on page 156, then tendency category of Student Perceptions of Teacher Teaching Methods as follows

Tabel 23. Tendency of Student Perceptions of Teacher Teaching Methods Variable

No	Limitation	Frequency	(%)	Categorization
1	> 56.05	10	15.9	Good
2	44.46 – 56.05	44	69.8	Enough
3	< 56.05	9	14.3	Not good
Total		63	100.0	

Table 23 shows that students who have good Perceptions of Teacher Teaching Methods is 15.9%, Enough Perceptions of Teacher Teaching Methods is 69.8% and Not Good Perceptions of Teacher Teaching Methods is 14.3%.

Based on the category of the Student Perceptions of Teacher Teaching Methods tendency in the table 23 can be described in the following Pie Chart.

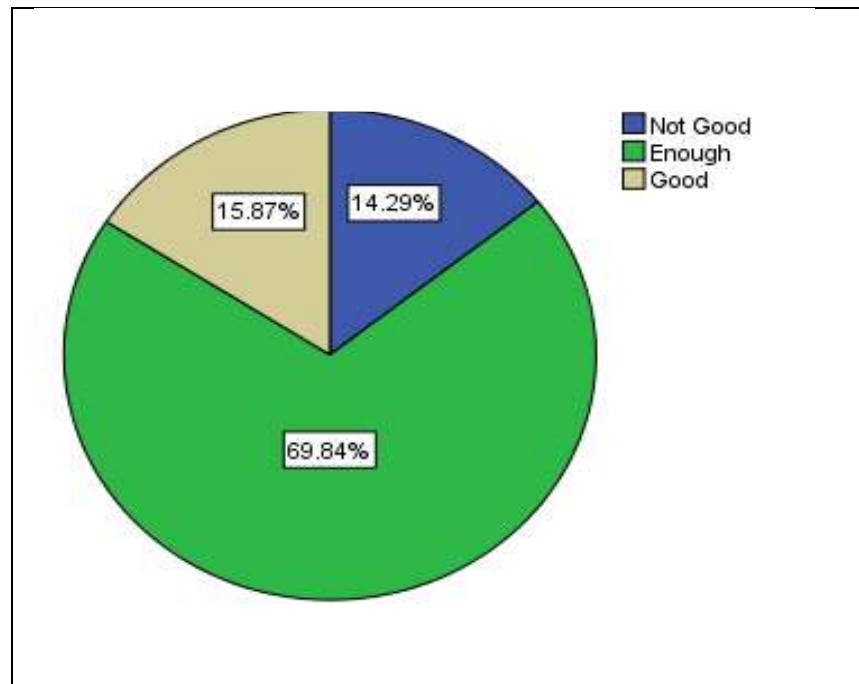


Image 8. Pie Chart of Student Perceptions of Teacher Teaching Methods Tendency.

#### d. Parents Concern

Parents Concern data variable obtained through the now comprising 18 items of the statement with the number of respondents to 63 students. There are four alternative answers where the highest score is four and lowest score is one. Based on the data analysis of the Parents Concern variable by using a data-processing computer application, then obtained the maximum score is 67 and the minimum score is 39, with a Mean value of (M) of 52.47, Median (I) in the amount of 53.00, mode (Mo) in the amount of 50.00, and standard deviation (SD) of 6.60.

To compile the distribution frequency of Locus of Control is carried out the following steps:

a) Count the number of interval class

$$\begin{aligned} \text{Total of interval class} &= 1 + 3,3 \log n \\ &= 1 + 3,3 \log 63 \\ &= 6,93 \text{ rounded to } 7 \end{aligned}$$

b) Count the data range

$$\begin{aligned} \text{Data Range} &= \text{max score} - \text{min score} \\ &= 67 - 39 \\ &= 28 \end{aligned}$$

c) Calculate the length of the class

$$\begin{aligned} \text{Length of the class} &= \frac{\text{data range}}{\text{total of class interval}} \\ &= \frac{28}{7} = 4 \end{aligned}$$

Table 24. Frequency Distribution of Parents Concern

	<b>Frequency</b>	<b>Percent</b>	<b>Valid Percent</b>	<b>Cumulative Percent</b>
39 – 43	3	4.8	4.8	4.8
43 – 47	11	17.5	17.5	22.2
47 – 51	12	19.0	19.0	41.3
51 – 55	13	20.6	20.6	61.9
55 – 59	14	22.2	22.2	84.1
59 – 63	7	11.1	11.1	95.2
63 – 67	3	4.8	4.8	100.0
<b>Total</b>	<b>63</b>	<b>100.0</b>	<b>100.0</b>	

Source. Primary data that have been processed

Based on table 24 distribution frequency of Parents Concern can be described a histogram as follows:

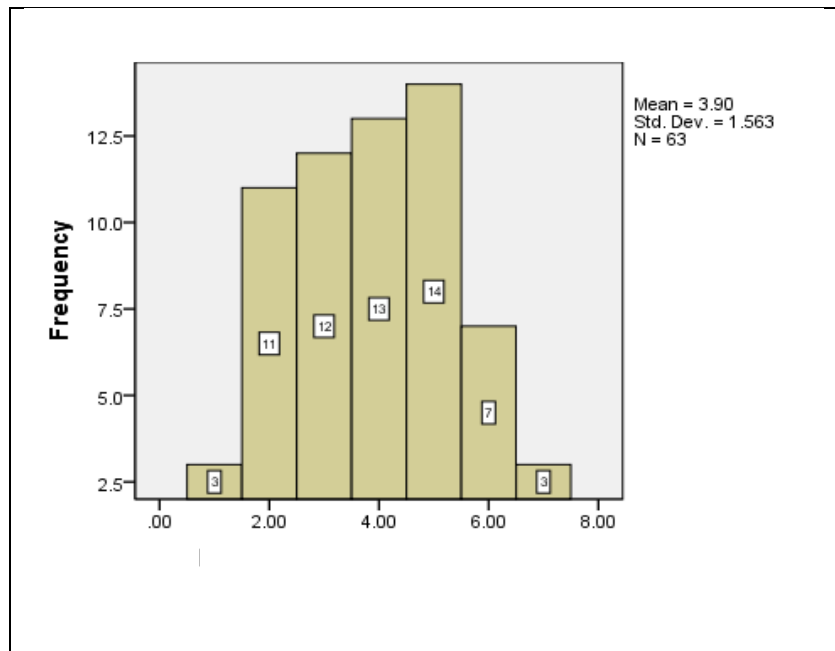


Image 9. Histogram of Parents Concern Frequency Distribution

The next is variable Parents Concern cwhich lassified into three categories, i.e : high, enough, low. As for this tendency of Parents Concern based on three categories with the following conditions.

Table 25. Categorization of Parents Concern Variable

No	Formula	Limitation	Categorization
1	$> M + 1SD$	$X > 59.08$	High
2	$(M + 1SD)$ till $(M - 1SD)$	45.87-59.08	Enough
3	$< M - 1SD$	$X < 45.87$	Low

Based on this Parents Concern variable in table 25 and from the results in appendix on page 157, then the Parents Concern tendency categories as follows:

Table 26. Categorization of Parents Concern Tendency

No	Limitation	Frequency	(%)	Categorization
1	> 59.08	12	19,0	High
2	45.87-59.08	41	65,1	Enough
3	< 45.87	6	9,5	Low
Total		63	100.0	

The above table shows that students who have high Parents Concern is 19%, enough of Parents Concern is 65,1% and Low of Parents Concern is 9,5%.

Based on the category of varying Parents Concern tendency in the table 26 can be described in the following Pie Chart.

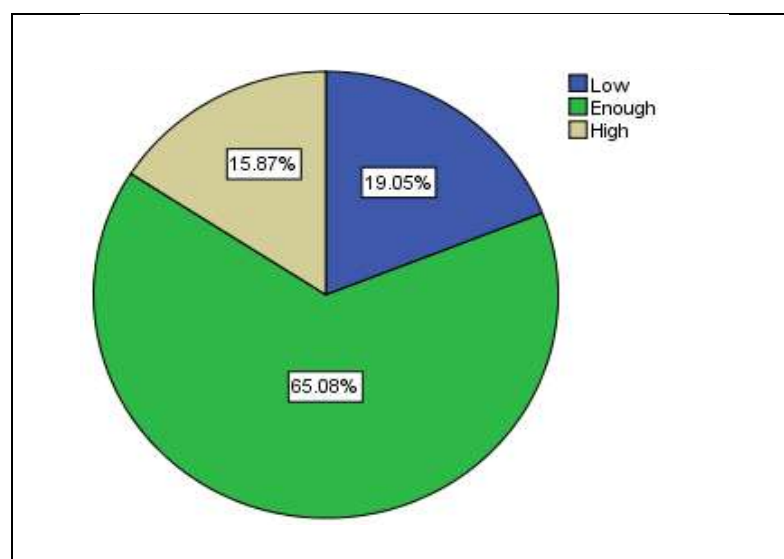


Image 9. Pie Chart of Parents Concern Tendency

### 3. Analysis Prerequisite Test

#### a. Linearity Test

Linearity test used to determine if each independent variable (X) had a relationship or not with a dependent variable (Y), if not, the linear regression analysis cannot be extended. The criteria is when the price of  $F_{\text{value}} < F_{\text{able}}$  on 5% significance level,

then the relationship of the independent variables (X) with dependent variable (Y) is expressed in linear. After the calculation is performed by computer data processing application programs, such as linearity test results summarized in the following table:

Table 27. Summarizing of Linearity Test Result

No	Variable		F <sub>value</sub>	F <sub>table</sub>	Result
	Independent	Dependent			
1	X1	Y	1.845	2.761	Linear
2	X2	Y	1.682	2.761	Linear
3	X3	Y	1.283	2.761	Linear

Source: Primary data that have been processed

Table 27 shows that F<sub>value</sub> each variable is smaller than F<sub>table</sub> with 5% significant level. This applies to all independent variables, therefore it can be concluded that all independent variables have a linear relationship with dependent variable.

**b. Multicollinearity Test**

Multicollinearity test used to find out whether or not there is Multicollinearity between independent variables as terms of use of double regression in the fourth test the hypothesis. Multicollinearity does not occur is if the price inter correlation each independent variable <0.600. There are least multicollinearity may be determined by the value of tolerance ( $\alpha$ ) and Variance Inflation Factor (VIF) Variable non experienced multicollinearity if  $\alpha$  value  $\alpha$  and VIF value > VIF and instead. Multicollinearity in summary test results are presented in the following table :

Table 28. Summarizing of Multicollinearity Test

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

Source: Primary Data that have been processed

If using alpha tolerance = 10% or 0.10, so VIF = 10. On table 26 is showing that VIF value (VIF X<sub>1</sub> = 1.098, VIF X<sub>2</sub> = 1.025 and VIF X<sub>3</sub>=1.072) < 10 and independent variable tolerance (X<sub>1</sub>= 0.910 = 91.0%, X<sub>2</sub>=0.967 = 96.7%, X<sub>3</sub> = 0.933 = 93.3%) more than 10%, can conclude that independent variable each other does not multicollinearity.

#### 4. Research Hypothesis Test

Hypothesis testing in this study performed using simple regression analysis techniques to the hypothesis of the first, second and third, while fourth to test the hypothesis of double regression analysis techniques with three predictors. Hypothesis testing using the help of a data processing application, a description of the results of hypothesis testing in this study is as follows:

##### 1) First Hypothesis Test

This test to find the positive effect of Locus of Control toward Accounting Learning Achievement student class of XI IPS SMA Negeri 2 Sleman Academic Year 2016/2017. To test the hypothesis using simple regression analysis. Summary of the results of the first hypothesis can be seen in the following table:

Table 29. First Hypothesis Result

Model*	Coef	$r_{xly}$	$r^2_{xly}$	$t_{value}$	$t_{table}$	P	Ref
Constant	1.653						Positive
X1	0.079	0.517	0.267	4.715	2.001	5%	

\*) Dependent Variable: Accounting Learning Achievement

a. Simple Linear Equations

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

$$Y = 0,079X_1 + 1,653$$

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

b. Coefficient Correlation (r) and Determination Coefficient ( $r^2$ )

Simple regression analysis results with one predictor shows (r) correlation coefficient (r) is 0.517 with determination coefficient ( $r^2$ ) is 0.267, so, that Locus of Control is capable of influencing 26.7% change in the Accounting Learning Achievement. These shows there are still 73.3% of the factors or other variables that may affect the Accounting Learning Achievement.

c. Significance Testing with Test t

This test to find the effect of Locus of Control (X1) towards Accounting Learning Achievement (Y). The hypothesis tested, there is a positive effect of Locus Control toward Accounting Learning Achievement Students Class of XI IPS SMA Negeri 2 Sleman Academic Year 2016/2017. Significance testing with t test is obtained  $t_{\text{value}}$  is 4.175 while  $t_{\text{table}}$  is 2.001 with significance level is 5%. If  $t_{\text{value}}$  is higher or equal than  $t_{\text{table}}$  with significance level is 5%, so the variable is influential and acceptable. Instead, if  $t_{\text{value}}$  is lower than  $t_{\text{table}}$  with significance level is 5%, so the variable is not influential and the hypothesis is not acceptable. The result is  $t_{\text{value}}$  is higher than  $t_{\text{table}}$  ( $4.175 > 2.001$ ), so the Locus of Control influent toward Accounting Learning Achievement and the first hypothesis is acceptable. 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.

**2) Second Hypothesis Test**

This test to find the positive effect of Student Perceptions of Teacher Teaching Methods (X2) towards the Accounting Learning Achievement (Y) Students Class of XI IPS SMA Negeri 2 Sleman

Academic Year 2016/2017. To test the hypothesis using simple regression analysis. Summary of the results of the second hypothesis can be seen in the following table:

Table 30. Second Hypothesis Result

Model*	Coef	$r_{x_2y}$	$r^2_{x_2y}$	$t_{value}$	$t_{table}$	P	Ref
Constant	5.049						Positive
X2	0.040	0.410	0.168	3.510	2.001	5%	

\*) Dependent Variable: Accounting Learning Achievement

a. Simple Linear Equations

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

$$Y = 0.040X_2 + 5.049$$

The equation shows that the regression coefficient is a 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 0.079.

b. Coefficient Correlation (r) and Determination Coefficient (r<sup>2</sup>)

Simple regression analysis results with one predictor shows (r) correlation coefficient (r) is 0.410 with determination coefficient (r<sup>2</sup>) is 0.168 so, Student Perceptions of Teacher Teaching Methods is capable of influencing 16.8% change in the Accounting Learning Achievement. This shows there's still 83.2% of the factors or other variables that may affect the Accounting Learning Achievement.

c. Significance Testing with Test t

This test to find the effect of Student Perceptions of Teacher Teaching Methods (X2) towards the Accounting Learning Achievement (Y). The hypothesis tested; 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. Significance testing with t test is obtained  $t_{\text{value}}$  is 3,510 while  $t_{\text{table}}$  is 2,001 with significance level is 5%. If  $t_{\text{value}}$  is higher or equal than  $t_{\text{table}}$  with significance level is 5%, so the variable is influential and acceptable. Instead, if  $t_{\text{value}}$  is lower than  $t_{\text{table}}$  with significance level is 5%, so the variable is not influential and the hypothesis is not acceptable. The result is  $t_{\text{value}}$  is higher than  $t_{\text{table}}$  ( $3,510 > 2,001$ ), so the Student Perceptions of Teacher Teaching Methods is influent toward Accounting Learning Achievement and the second hypothesis is acceptable. There is positive effect of Student Perceptions of Teacher Teaching Methods.

**3) Third Hypothesis Test**

This test to find the positive effect of Parents Concern (X3) towards the Accounting Learning Achievement (Y) Students Class of XI IPS SMA Negeri 2 Sleman Academic Year 2016/2017. To test the hypothesis using simple regression analysis. Summary of

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

Table 31. Third Hypothesis Result

Model*	Coef	$r_{x3y}$	$r^2_{x3y}$	$t_{value}$	$t_{table}$	P	Ref
Constant	5.289						Positive
X3	0.034	0.394	0.155	3.348	2.001	5%	

\*) Dependent Variable: Accounting Learning Achievement

a. Simple Linear Equations

Based on the above table, 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 meaning if the value of Parents Concern (X3) increase, then the Accounting Learning Achievement (Y) increase by 0.034.

b. Coefficient Correlation (r) and Determination Coefficient (r<sup>2</sup>)

Simple regression analysis results with one predictor shows (r) correlation coefficient (r) is 0.394 with determination coefficient (r<sup>2</sup>) is 0.155, so, that Parents Concern is capable of influencing 15,5% change in the Accounting Learning Achievement. This shows there's still 84,5% of the factors or other variables that may affect the Accounting Learning Achievement.

c. Significance Testing with t Test

This test to find the effect of Parents Concern (X3) towards the Accounting Learning Achievement (Y). The hypothesis tested; 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. Significance testing with t test is obtained  $t_{\text{value}}$  is 3.348 while  $t_{\text{table}}$  is 2.001 with significance level is 5%. If  $t_{\text{value}}$  is higher or equal than  $t_{\text{table}}$  with significance level is 5%, so the variable is influential and acceptable. Instead, if  $t_{\text{value}}$  is lower than  $t_{\text{table}}$  with significance level is 5%, so the variable is not influential and the hypothesis is not acceptable. The result is  $t_{\text{value}}$  is higher than  $t_{\text{table}}$  ( $3.348 > 2.001$ ), so the Parents Concern is influent toward Accounting Learning Achievement and the third hypothesis is acceptable. 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.

**4) Fourth Hypothesis Test**

This test to find the positive influence of Locus of Control, Students Perceptions of Teacher Teaching Methods, and Parents Concern towards the Accounting Learning Achievement Students Class of XI IPS SMA Negeri 2 Sleman Academic Year 2016/2017.

To test the hypothesis using double regression analysis. Summary of the results of the fourth hypothesis can be seen in the following table:

Table 32. Fourth Hypothesis Results

Model*	Coef	$r_{y(1,2,3)}$	$r^2_{y(1,2,3)}$	F <sub>value</sub>	F <sub>table</sub>	P	Ref
(Constant)	0.210						Positive
X1	0.060						
X2	0.031						
X3	0.023	0.662	0.409	15.304	2.761	5%	

\*) Dependent Variable : Accounting Learning Achievement

a. Double Linear Equations

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

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

The equation shows that the value of the X1 coefficient 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 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.

b. Coefficient Correlation (r) and Determination Coefficient ( $r^2$ )

The result shows correlation coefficient (r) is 0,662 with determination coefficient ( $r^2$ ) is 0.409. The value is 40.9% changes Accounting Learning Achievement (Y) can be described by the Locus of Control (X1), Student Perceptions of Teacher Teaching Methods (X2), and Parents Concern (X3) whereas 59.1 % described other variables not examined in this research.

c. Significance Testing with F Test

This test to find effect of Locus of Control, Student 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. If  $t_{\text{value}}$  is higher or equal than  $t_{\text{table}}$  with significance level is 5%, so the variable is influential and acceptable. Instead, If  $F_{\text{value}}$  is lower than  $F_{\text{table}}$  with significance level is 5%, so the variable is not influential and the hypothesis is not acceptable. Significance testing with F test is obtained  $F_{\text{value}}$  is 15.304 while  $F_{\text{table}}$  is 2.761 with significance level is 5%. The result

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

d. Relative Contribution and Effective Contribution

Based on the results of the multiple regression analysis known the relative contributions and the effective contribution of each independent variable 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 33. Summarizing of the Relative and Effective Contributions Result.

No.	Variable	Contribution	
		Relative	Effective
1.	<i>Locus of Control</i>	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 analysis in table 33 may note that 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 contribution is 40.9%. It means, Locus of Control, Student Perceptions of Teacher Teaching Methods and Parents Concern give 40.9% of effective contribution, while 59,1% from other variables that doesn't mention in this research.

## B. Descriptions

This research aimed at knowing the effect of Locus of Control, Students Perceptions of Teacher Teaching Methods and Parents Concern together toward Accounting Learning Achievement. The results of this research can be seen in the following image:

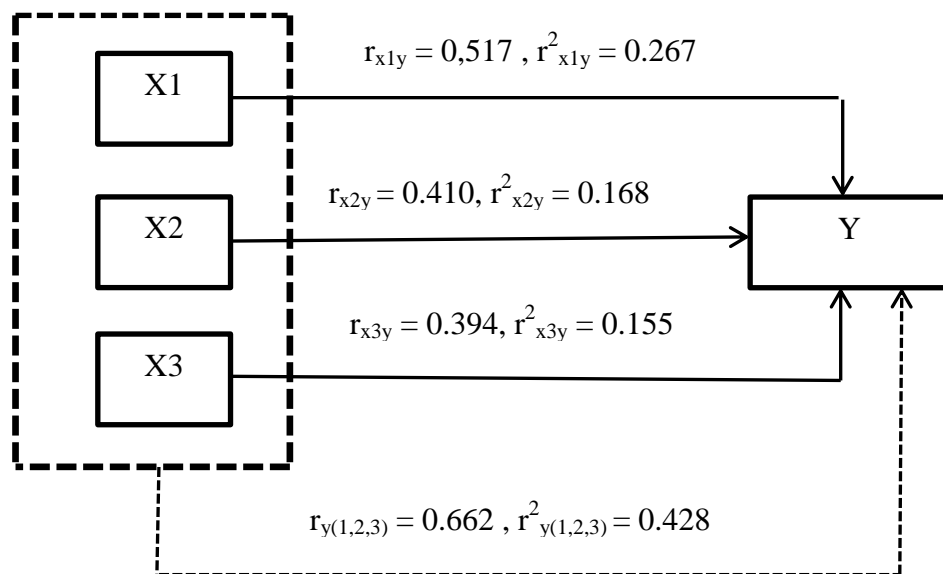


Image 10. Results Paradigm by Determination Value

Descriptions:

X1 : Locus of Control

X2 : Students Perceptions of Teacher Teaching Methods

X3 : Parents Concern

Y : Accounting Learning Achievement

→ : Effect of X1, X2 and X3

--> : Effect of X1, X2 and X3 together

## 1. The Effect of Locus of Control toward Accounting Learning Achievement

The results of this research show that there is a positive effect of Locus of Control toward the Accounting Learning Achievement. Through simple regression analysis obtained  $r_{x1y}$  is 0.517. The price of  $r_{table}$  is 0.252 with N-59 at 5% significance level. It means  $r_{value}$  is higher than  $r_{table}$  ( $0,517 > 0,252$ ). In addition the results  $r^2_{x1y}$  is 0.267 and  $t_{value}$  is 4.175 and  $t_{table}$  2.001 with 5% significance level so it can be inferred that the Locus of Control gives a positive influence towards the Accounting Learning Achievement. Thus, it can be said the higher the Locus of Control, it will enhance the Accounting Learning Achievement.

The results from analysis above are strengthened by the theory according to Rotter in Sri Esti Wuryani Djiwandono (2002:336) that the Locus of Control can be very important to explain the students achieving good results because students believe that success and failure at school because it is the result of the student venture called Internal Locus of Control then because a fate or luck as well as other external factors called External Locus of Control.

The results of this research are consistent with research conducted by Agustina Kartika Dewi (2014) entitled "*Pengaruh Locus of Control dan Motivaasi Belajar terhadap Prestasi Belajar Akuntansi Siswa Kelas XI IPS SMA Negeri 2 Sleman Tahun Ajaran 2013/2014*". The

result was a positive effect and significant of Locus of Control toward Accounting Learning Achievement with the  $r_{x2y}$  is 0.304;  $r^2_{x2y}$  is 0.092;  $t_{value}$  is 2.114 higher than  $t_{table}$  is 1.678 on 5% significance level.

The second hypothesis is proven to provide the information that the students, who want to achieve success or control an issue to achieve the desired learning achievements, will have a higher confidence that they can achieve it. However, for students who are not able to deal with obstacles, they tend to have high confidence against fate and luck that determines whether or not successful in achieving a good Accounting Learning Achievement.

## **2. The Effect of Student Perceptions of Teacher Teaching Methods toward Accounting Learning Achievement.**

The results of this research show that there is a positive effect of Student Perceptions of Teacher Teaching Methods toward the Accounting Learning Achievement. Through simple regression analysis obtained  $r_{x2y}$  is 0,410. The price of  $r_{table}$  is 0,252 with N-59 at 5% significance level. It means  $r_{value}$  is higher than  $r_{table}$  ( $0,410 > 0,252$ ). In addition the results  $r^2_{x2y}$  is 0,168 and  $t_{value}$  is 3,510 and  $t_{table}$  2,001 with 5% significance level so it can be inferred that the Students Perceptions of Teacher Teaching Methods gives a positive influence towards the Accounting Learning Achievement. Thus, it can be said the better Student Perceptions of Teacher Teaching Methods and

followed by quality of teaching methods it will be the better Accounting Learning Achievement.

The from research result above is supported by the theory according to the Bimo Walgito (2010:97) stating that the perception is the process of receipt of stimulus by individuals through the senses. Teaching methods are the way that is done in the learning process so that optimum results can be obtained (Sugihartono, 2012:81). Students can assess the methods applied by the teachers of the sensing process. Students are aware of the good or less good the method applied by the teachers. The better the method applied by the teachers, it will give rise to a positive perception of the students. Conversely, if the method used is less good then the teachers will give rise to the perception of negative students.

The results of this research are consistent with research conducted by Rahma Febrianti (2016) entitled "*Pengaruh Persepsi Siswa tentang Metode Mengajar Guru dan Motivasi Belajar terhadap Prestasi Belajar Akuntansi Siswa Kelas XI IPS SMA Negeri 4 Yogyakarta Tahun Ajaran 2015/2016*". The result is that there is a positive influence the perceptions of students on teachers teaching methods towards Accounting Learning Achievement  $r_{x1y} = 0.273$ ;  $r^2_{x1y} = 0.523$ ;  $t_{value} = 8.945$ ;  $t_{table} = 1.993$  on 5% significance level.

### **3. The Effect of Parents Concern toward Accounting Learning Achievement**

The results of this research show that there is a positive effect of Parents Concern toward the Accounting Learning Achievement. Through simple regression analysis obtained  $r_{x3y}$  is 0.394. The price of  $r_{table}$  is 0.252 with N-59 at 5% significance level. It means  $r_{value}$  is higher than  $r_{table}$  ( $0.394 > 0.252$ ). In addition the results  $r^2_{x3y}$  is 0.168 and  $t_{value}$  is 3.510 and  $t_{table}$  2.001 with 5% significance level so it can be inferred that the Parents Concern gives a positive influence towards the Accounting Learning Achievement. Thus, it can be said the higher the Parents Concern will be increasingly higher Accounting Learning Achievement.

The research was supported by the theory of Parents Attention according to Slameto (2013:61) that parents are less or not paying attention to the education of his son, for example, they are indifferent to learn his son was not noticed at all would be his son's interests and needs in learning, can cause a child not or less successful in achieving good learning achievements. Parents who give her attention more intensively on the development of children's learning and progress will appear to look at the achievements of the study reached the child. Parents Concern to their children in terms of learning can be provided in the form of meeting the needs of education, give freedom to the growing in accordance with its potential, giving awards and penalties,

help the difficulty in terms of learning and provide direction and role model.

The results of this research are consistent with research conducted by Erisa Fitri Wijayanti (2013) entitled “Pengaruh Perhatian Orang Tua dan Locus of Control terhadap Prestasi Belajar Akuntansi Siswa Kelas XI AK SMK Batik Perbaik Purworejo Tahun Ajaran 2012/2013”. The result is that there is a positive influence Parents Concern towards Accounting Learning Achievement  $r_{x1y} = 0.352$ ;  $r^2_{x1y} = 0.124$ ;  $t_{value} = 3.940$ ;  $t_{table} = 1.987$  on 5% significance level.

#### **4. The Effect of Locus of Control, Student Perceptions of Teacher Teaching Methods and Parents Concern toward Accounting Learning Achievement**

The results of this research show that there is a positive effect of Locus of Control, Student Perceptions of Teacher Teaching Methods and Parents Concern together toward the Accounting Learning Achievement. Through simple regression analysis obtained  $r_{y(1,2,3)}$  is 0.662. The price of  $r_{table}$  is 0.229 with N-59 at 5% significance level. It means  $r_{value}$  is higher than  $r_{table}$  ( $0.662 > 0.229$ ). In addition the results  $r^2_{y(1,2,3)}$  is 0.438 and  $F_{value}$  is 15.304 and  $F_{table}$  2.761 with 5% significance level so it can be inferred that the Locus of Control, Student Perceptions of Teacher Teaching Methods and Parents Concern gives a positive influence towards the Accounting Learning Achievement. 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% toward Accounting Learning Achievement, while 59.1% comes from other variables or factors that does not mention in this research.

### **C. Research Limitation**

This research has been undertaken and conducted in accordance with the scientific procedure, but it still has its limitations, among others:

1. This study only uses three variables. They are Locus of Control, Student Perceptions of Teacher Teaching Methods and Parents Concern to know its effect on Accounting Learning Achievement, which only contributed effectively amounted to 40.9%, while 59.1% comes from other factors that not included in this research.
2. The values of the affective and psychomotor not included in this research so haven't been able to describe all the ability of the whole students.
3. The questionnaire for the parents not included in this research so haven't been able to describe all the perceptions of parents concern between students and parents.

## CHAPTER V CONCLUSIONS AND SUGGESTIONS

### A. Conclusions

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

1. 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  $r_{x1y} = 0.517$ ;  $r^2_{x1y} = 0.267$ ;  $t_{value} = 4.175$ ;  $t_{table} = 2.001$ ; by 5% significant level.
2. 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  $r_{x2y} = 0.410$ ;  $r^2_{x2y} = 0.168$ ;  $t_{value} = 3.510$ ;  $t_{table} = 2.001$ ; by 5% significant level.
3. 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  $r_{x3y} = 0.394$ ;  $r^2_{x3y} = 0.155$ ;  $t_{value} = 3.348$ ;  $t_{table} = 2.001$ ; by 5% significant level.
4. There is a positive effect of Locus of Control, Student 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  $r_{y(1,2,3)} = 0.662$ ;  $r^2_{y(1,2,3)} = 0.409$ ,  $F_{value} = 5,304$ ;  $F_{table} = 2.761$ ; by 5% significant level.

## **B. Implications**

Based on the results of the discussion and the conclusions drawn in this study, then the implications can be presented as follows:

1. This research shows that 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. This suggests that to improve Accounting Learning Achievement can be done by seeking an increase in the Locus of Control. The results of this research showed that if the Locus of Control is higher, the Accounting Learning Achievement is also higher.
2. This research shows that there is a positive effect of Student Perceptions of Teacher Teaching Methods Students Class of XI IPS SMA Negeri 2 Sleman Academic Year 2016/2017. This suggests to increase Accounting Learning Achievement can be done by seeking an increase in the Students Perceptions of Teacher Teaching Methods. The results of this research show Student Perceptions of Teacher Teaching Methods are better (positive) than the Accounting Learning Achievements will be reached by the student will increase. Therefore, teachers needed to pay attention from the teaching methods used at the perfect time of the learning process.
3. This research shows that 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. This suggests that

to improve Accounting Learning Achievement on students seeking an increased Parents Concern. The results of this study showed that if the attention of the Parents getting high, then Accounting Learning Achievements will be reached students will increase. Therefore, Parents need to pay close attention to the development of his son one of them in the world of education.

4. This research shows that there is positive effect of Locus of Control, Student Perceptions of Teacher Teaching Methods and Parents Concern toward Accounting Learning Achievement Students Class of XI IPS SMA Negeri 2 Sleman Academic Year 2016/2017. It can be used as one input or reference that with the Locus of Control is high, then it's the right Teaching Methods and increased Parents Concern in the development of them children especially in the world of education will enhance the Accounting Learning Achievement.

### **C. Suggestions**

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

#### 1. Students

Based on data obtained for getting high accounting learning achievement student have to increase motivation by teacher which is using the right method, 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.

#### 2. Teacher

Based on data obtained the teacher should give a praise and feedback for students when they answer the question, give opinion. Teacher should identify the classroom management, teaching purpose, class situation, teaching time, facilities and teacher capabilities, then teacher can choose the right teaching method, teacher have to explain the material with a louder and clearly. Every meeting with parents is 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.

### 3. Further Research

This research gives information that Locus of Control, Students Perceptions of Teacher Teaching Methods and Parents Concern have an effect toward Accounting Learning Achievement Students Class of XI IPS SMA Negeri 2 Sleman Academic Year 2016/2017. 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 variable 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.

## REFERENCES

- Abu Ahmadi and Widodo Supriyono. (2004). *Psikologi Belajar*. Jakarta: Rineka Cipta.
- Abuddin Nata. (2009). *Perspektif Islam tentang Strategi Pembelajaran*. Jakarta: Prenada Media Group.
- Agustina Kartika Dewi. (2014). “Pengaruh *Locus of Control* dan Motivasi Belajar Terhadap Prestasi Belajar Akuntansi Siswa Kelas XI IPS SMA Negeri 2 Sleman Tahun Ajaran 2013/2014”. *Skripsi*. Yogyakarta: Universitas Negeri Yogyakarta.
- Alex Sobur. (2003). *Psikologi Umum*. Bandung: CV Pustaka Setia.
- Anas Sudjiono. (2014). *Pengantar Statistika Pendidikan*. Jakarta: RajaGrafindo Persada.
- Baharuddin. (2009). *Psikologi Pendidikan Refleksi Teoritis terhadap Fenomena*. Yogyakarta: Ar-Ruzz Media Group.
- Bimo Walgito. (2010). *Pengantar Psikologi Umum*. Yogyakarta: Andi.
- Danang Suyonto. (2011). *Analisis Regresi dan Uji Hipotesis*. Yogyakarta: CAPS.
- Darwyan Syah, dkk. (2009). *Pengantar Statistika Pendidikan*. Jakarta: Guang Persada Press.
- Erisa Fitri Wijayati. (2013). “Pengaruh Perhatian Orang Tua dan *Locus of Control* Terhadap Prestasi Belajar Akuntansi Siswa Kelas XI SMK Batik Perbaik Purworejo Tahun Ajaran 2012/2013”. *Skripsi*. Yogyakarta: Universitas Negeri Yogyakarta.
- Hasbullah. (2005). *Dasar-Dasar Ilmu Pendidikan*. Jakarta: PT. Raja Grafindo Persada.
- Hendi Soemantri. (2011). *Akuntansi SMK*. Bandung: Armico.
- Jamil Suprihatiningrum. (2014). *Strategi Pembelajaran*. Yogyakarta: Ar-Ruzz Media.
- M. Nur Ghuhfron & Rini Risnawita S. (2014). *Teori – Teori Psikologi*. Yogyakarta: Ar-Ruzz Media.
- Miftah Thoha. (2011). *Perilaku Organisasi*. Jakarta: PT Rajagrafindo Persada.

- Muhibbin Syah. (2011). *Psikologi Belajar*. Jakarta: PT Rajagrafindo Persada.
- Nana Syaodih Sukmadinata. (2007). *Landasan Psikologi Proses Pendidikan*. Bandung: PT Remaja Rosdakarya.
- Nana Sudjana. (2005). *Dasar-Dasar Proses Belajar Mengajar*. Bandung: Sinar Baru.
- Oemar Hamalik. (2011). *Proses Belajar Mengajar*. Jakarta: PT Bumi Aksara.
- Sardiman A.M. (2009). *Interaksi dan motivasi belajar mengajar*. Jakarta: Rajawali Pers.
- Rahma Febrianti. (2015). “Pengaruh Persepsi Siswa Tentang Metode Mengajar Guru dan Motivasi Belajar Terhadap Prestasi Belajar Akuntansi Siswa Kelas XI IPS SMA Negeri 4 Yogyakarta Tahun Ajaran 2015/2016”. *Skripsi*. Yogyakarta: Universitas Negeri Yogyakarta.
- Robert. E. Slavin. (2008). *Cooperative Learning Teori, Riset dan Praktik*. Bandung: Nusa Media.
- Saifuddin Azwar. (2016). *Penyusunan Skala Psikologi*. Yogyakarta: Pustaka Pelajar.
- Slameto. (2013). *Belajar dan Faktor – Faktor yang Mempengaruhinya*. Jakarta: Rineka Cipta.
- Sri Esti Wuryani Djiwandono. (2002). *Psikologi Pendidikan*. Jakarta: PT Gramedia.
- Sugihartono, dkk. (2012). *Psikologi Pendidikan* Yogyakarta: UNY Press.
- Sugiyono. (2015). *Metode Penelitian Pendidikan*. Bandung: CV. Alfabeta
- \_\_\_\_\_.(2012). *Statistika*. Bandung: CV. Alfabeta.
- Suharsimi Arikunto. (2006). *Dasar-Dasar Evaluasi Pendidikan*. Jakarta.
- \_\_\_\_\_ (2010). *Prosedur Penelitian*. Jakarta: Rineka Cipta.
- Sukardi. (2008). *Evaluasi Pendidikan Prinsip dan Operasionalnya*. Jakarta: Bumi Aksara.
- Sumadi Suryabrata. (2012). *Psikologi Pendidikan*. Jakarta: CV Rajawali.
- Sutrisno Hadi. (2004). *Analisis Regresi*. Yogyakarta: Andi Offset.

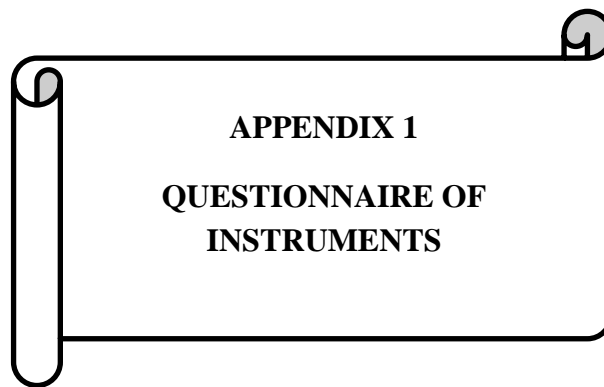
Stephen P. Robbins and Timothy A. Judge. (2008). *Perilaku Organisasi*. Jakarta: Salemba Empat.

Syaiful Bahri Djamarah and Aswan Zain. (2013) *Strategi Belajar Mengajar*. Jakarta: Rineka Cipta.

Syaiful Bahri Djamarah. (2008). *Psikologi Belajar Edisi II*. Jakarta: Rineka Cipta.

Wina Sanjaya. (2013). *Strategi Pembelajaran Berorientasi Proses*. Jakarta: Kencana Prenadamedia Group.

# APPENDICES



**APPENDIX 1**  
**QUESTIONNAIRE OF**  
**INSTRUMENTS**

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

**Nama** :

**No. Absen** :

**Kelas** :

Petunjuk Pengisian Angket :

1. Isilah daftar identitas yang telah disediakan
2. Bacalah setiap pertanyaan dengan teliti dan seksama
3. Isilah dengan jujur sesuai dengan kenyataan pada diri saudara
4. Berilah tanda Check (√) pada alternatif jawaban yang anda anggap paling benar
5. Seluruh pernyataan harus dijawab dan tidak diperkenankan memilih jawaban lebih dari satu
6. Jawaban saudara dijamin kerahasiannya
7. Jawaban saudara tidak berpengaruh terhadap nilai saudara

Keterangan Alternatif Jawaban :

SS : Sangat Setuju	SL : Selalu
S : Setuju	SR : Sering
TS : Tidak Setuju	JR : Jarang
STS : Sangat Tidak Setuju	TP : Tidak Pernah

***LOCUS OF CONTROL***

No	Pernyataan	SS	S	TS	STS
1.	Saya yakin dengan kemampuan diri sendiri setiap menyelesaikan soal-soal atau tugas akuntansi				
2.	Pada saat mengerjakan soal atau tugas akuntansi, saya tidak mencontek jawaban teman				
3.	Saya tidak menyelesaikan soal-soal atau tugas akuntansi karena saya tidak mampu				
4.	Saya memiliki inisiatif untuk dapat menyelesaikan soal atau tugas akuntansi yang telah diberikan guru				

5.	Setiap tugas akuntansi yang diberikan oleh guru pasti akan saya selesaikan secara mandiri				
6.	Setiap mengalami kesulitan dalam mengerjakan soal atau tugas akuntansi, saya akan menunggu jawaban dari teman				
7.	Saya percaya pada kemampuan diri sendiri dalam meraih nilai-nilai yang baik dalam pelajaran akuntansi.				
8.	Saya tidak yakin prestasi dapat diraih apabila saya tidak berusaha untuk mendapatkannya				
9.	Saya selalu berusaha untuk mendapatkan nilai baik dalam mata pelajaran akuntansi				
10.	Saya tidak mudah menyerah bila menghadapi kesulitan dalam menyelesaikan soal atau tugas akuntansi				
11.	Saya selalu mempelajari kembali materi akuntansi yang telah diajarkan di kelas agar saya dapat memahami dan mampu menyelesaikan soal atau tugas akuntansi				
12.	Tugas yang sulit dapat diselesaikan bila saya berusaha mengerjakannya dengan baik				
13.	Saya merasa puas bila mampu menyelesaikan soal atau tugas akuntansi tanpa bantuan orang lain				
14.	Saya lebih senang mengerjakan soal atau tugas akuntansi bersama dengan teman				
15.	Saya yakin dapat menyelesaikan soal-soal atau tugas akuntansi apabila dibantu oleh teman				
16.	Saya yakin dapat menyelesaikan soal atau tugas akuntansi tanpa bantuan orang lain				
17.	Saya kurang memiliki keinginan untuk mendapat nilai yang baik pada mata pelajaran akuntansi				
18.	Apabila ada kesulitan pada soal-soal atau tugas akuntansi yang diberikan, saya kurang memiliki inisiatif untuk dapat menyelesaikannya				
19.	Pada saat diberi tugas kelompok akuntansi, saya tidak pernah memberikan pendapat dalam menyelesaikan tugas tersebut				
20.	Setiap mengalami kesulitan dalam mengerjakan soal atau tugas akuntansi, saya tidak bertanya kepada guru				
21.	Saya malas berkunjung ke perpustakaan untuk mencari buku penunjang lain sebagai referensi untuk mengerjakan tugas akuntansi				

22.	Saya tidak pernah mencari informasi melalui internet untuk mengerjakan tugas akuntansi				
23.	Saya percaya nilai-nilai yang saya peroleh dalam pelajaran akuntansi hanya keberuntungan				
24.	Saya percaya bahwa nilai akuntansi saya meningkat akibat dorongan orang tua				
25.	Saya yakin bahwa nilai akuntansi saya akan meningkat apabila kondisi keluarga sedang baik				
26.	Saya percaya bahwa teman saya dapat mempengaruhi nilai akuntansi saya				
27.	Saya yakin bahwa dengan adanya jam tambahan dari sekolah akan meningkatkan nilai akuntansi saya				
28.	Saya tidak suka diberi soal atau tugas akuntansi oleh guru karena sulit bagi saya untuk dapat menyelesaikannya				
29.	Saya kurang berusaha untuk meningkatkan nilai akuntansi saya				
30.	Saya merasa pasrah apabila tidak dapat menyelesaikan soal atau tugas akuntansi				

#### PERSEPSI SISWA TENTANG METODE MENGAJAR GURU

No	Pernyataan	Jawaban			
		SL	SR	JR	TP
1.	Guru melibatkan siswa agar aktif berpartisipasi dalam kegiatan pembelajaran Akuntansi				
2.	Guru akuntansi memberikan pujian ketika ada siswa yang bertanya				
3.	Guru memperhatikan proses belajar mengajar dan berkeliling pada saat siswa mengerjakan soal atau tugas				
4.	Guru membantu siswa yang sedang mengalami kesulitan saat mengajarkan soal latihan atau tugas				
5.	Guru menegur siswa yang tidak memperhatikan saat berlangsungnya pembelajaran Akuntansi				
6.	Guru memberitahu rencana materi yang akan diajarkan beserta tujuan yang akan dicapai				
7.	Guru menyampaikan materi akuntansi dengan metode yang berbeda untuk setiap materi yang disampaikan				
8.	Guru menggunakan metode latihan soal saat pelajaran Akuntansi yang bertujuan agar siswa memiliki keterampilan dalam latihan soal				
9.	Guru hanya menggunakan metode ceramah saja saat menjelaskan materi Akuntansi				

10.	Guru memberikan pertanyaan atau permasalahan kepada siswa untuk dipecahkan dan didiskusikan dengan kelompoknya				
11.	Guru memberikan <i>pre-test</i> sebelum menyampaikan materi akuntansi				
12.	Guru memberikan <i>post-test</i> setelah menyampaikan materi akuntansi				
13.	Guru melakukan tanya jawab ketika siswa mulai tidak memperhatikan penjelasan guru tentang materi akuntansi				
14.	Guru dalam menyampaikan materi Akuntansi terlalu cepat				
15.	Guru memberikan tugas mengenai materi akuntansi jika guru sedang berhalangan hadir				
16.	Guru kekurangan waktu dalam menjelaskan materi Akuntansi				
17.	Guru datang tepat waktu pada saat pembelajaran Akuntansi				
18.	Guru mengakhiri pembelajaran Akuntansi sesuai jadwal yang telah ditetapkan.				
19.	Guru menggunakan media pembelajaran (LCD) untuk menyampaikan materi akuntansi				
20.	Guru menggunakan media <i>whiteboard</i> untuk menyampaikan materi akuntansi				
21.	Guru menjelaskan materi akuntansi dengan suara lantang, jelas dan dapat didengar oleh seluruh siswa di dalam kelas				
22.	Saya merasa bosan ketika guru menjelaskan materi tanpa menggunakan media				
23.	Saya paham jika guru menggunakan media pembelajaran dalam menjelaskan materi Akuntansi				
24.	Guru menyampaikan materi Akuntansi menggunakan bahasa yang mudah dimengerti oleh siswa				
25.	Guru mampu menciptakan suasana belajar yang menyenangkan				
26.	Guru menguasai materi secara mendalam				
27.	Guru menyampaikan materi disertai dengan contoh-contoh				
28.	Guru memberikan solusi dan mendiskusikan bersama dalam mengerjakan soal ketika siswa mengalami kesulitan				
29.	Guru sering mengadakan kuis setiap akhir pelajaran				

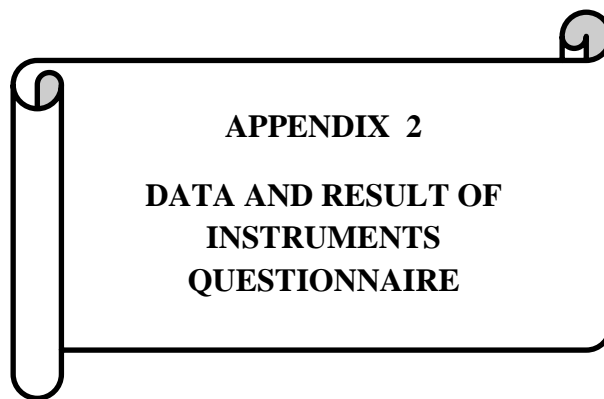
30	Guru menyampaikan kesimpulan pada akhir pelajaran terkait materi yang telah disampaikan				
----	---	--	--	--	--

### PERHATIAN ORANG TUA

No	Pernyataan	Jawaban			
		SL	SR	JR	TP
1.	Orang tua saya meluangkan waktu untuk mendengarkan cerita maupun keluhan atas permasalahan belajar yang saya hadapi				
2	Orang tua saya menanyakan perkembangan belajar saya di sekolah				
3.	Orang tua saya menanyakan kesulitan yang saya hadapi dalam hal belajar				
4.	Jika mengalami kesulitan, orang tua saya berusaha untuk mencari jalan keluar (misalnya dengan mengikutsertakan dalam bimbingan belajar tertentu atau mendatangkan guru privat)				
5.	Orang tua saya memantau perkembangan pendidikan saya di sekolah melalui informasi dari guru				
6.	Orang tua saya mengingatkan saya agar tidak datang terlambat ke sekolah				
7.	Orang tua saya melihat televisi atau mendengarkan radio pada saat jam belajar di rumah				
8.	Orang tua saya mengajarkan bahwa belajar secara tekun merupakan kunci keberhasilan dalam pendidikan				
9.	Orang tua saya menanamkan kedisiplinan dalam belajar				
10.	Orang tua saya mengajarkan untuk mempelajari kembali materi pelajaran yang telah dibahas di sekolah				
11	Ketika saya tidak belajar pada saat jam belajar, orang tua saya menyuruh untuk belajar				
12	Orang tua saya membiarkan saya, belajar sambil menonton televisi atau mendengarkan musik				
13	Orang tua saya memberikan kebebasan kepada saya untuk menentukan jadwal belajar akuntansi di rumah				
14	Orang tua saya tidak menyuruh saya belajar akuntansi				
15	Orang tua saya memberikan kesempatan untuk berkembang sesuai potensi yang saya miliki				
16	Orang tua saya melarang bermain ketika mengetahui nilai akuntansi yang saya peroleh turun				

17	Orang tua saya memberikan ucapan selamat ketika saya memperoleh nilai akuntansi yang baik				
18	Orang tua saya memberikan saya hadiah ketika saya memperoleh nilai akuntansi yang baik				
19	Saya mendapatkan pujian dari orang tua ketika nilai akuntansi saya baik				
20	Orang tua saya marah ketika saya mendapat nilai akuntansi jelek				
21.	Orang tua saya menyediakan tempat yang nyaman untuk belajar				
22.	Orang tua saya menanyakan kebutuhan belajar yang saya perlukan				
23	Orang tua saya berusaha membelikan buku pegangan belajar akuntansi sesuai dengan kemampuan mereka				
24	Orang tua saya tidak menanggapi ketika saya mengeluhkan kebutuhan belajar saya				
25	Ketika orang tua saya melihat alat belajar saya sudah tidak layak, mereka meminta saya untuk membeli yang baru sesuai dengan kemampuan mereka				

**Terima Kasih Atas Partisipasinya ...**



**APPENDIX 2**  
**DATA AND RESULT OF**  
**INSTRUMENTS**  
**QUESTIONNAIRE**

## A. The Data Table of Instruments Test

### 1. Locus of Control

Name	LOCUS OF CONTROL																														TOTAL
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	
ARDI	3	3	3	2	2	3	2	2	3	3	3	3	3	2	2	3	2	2	2	2	2	2	2	4	3	3	4	2	2	2	76
NOVARIO	3	2	4	3	3	3	2	4	3	3	2	3	4	2	2	3	1	2	2	2	2	2	2	3	3	3	3	2	2	3	78
NASYITH	3	2	2	2	3	3	2	2	3	3	3	3	3	2	3	2	2	2	2	2	2	2	2	3	3	3	3	2	3	3	75
LATIF	3	3	2	3	3	2	2	3	3	3	3	3	3	2	3	2	2	2	2	3	3	2	2	3	3	3	2	3	2	3	78
AEOROIS	2	1	3	2	2	3	3	4	3	3	3	4	4	3	2	3	1	3	3	4	4	3	2	4	4	4	4	2	3	2	88
MAHARANI	3	3	3	3	2	2	2	3	3	2	2	4	4	2	2	2	2	2	2	2	3	3	2	3	3	4	3	3	2	2	78
NOVIA	3	2	2	3	2	2	2	3	3	3	2	3	2	2	2	2	2	2	2	2	3	2	2	3	3	3	3	2	2	2	71
LUNA	2	2	2	2	2	2	3	4	4	3	2	2	3	2	1	1	2	2	2	2	1	2	3	4	4	4	1	4	2	4	74
INEKE	3	2	2	3	3	2	3	2	3	4	2	3	4	2	2	2	3	3	3	3	2	3	2	2	3	3	2	3	3	3	80
VISTYA	2	3	3	3	2	3	2	2	3	3	3	3	3	2	2	2	2	2	2	2	2	2	2	3	3	3	3	2	2	2	73
CLAUDEA	2	2	2	2	2	2	3	3	3	2	2	3	4	1	2	2	2	3	2	3	2	2	3	3	3	3	2	3	3	3	74
FERI	3	3	2	3	3	2	2	3	4	3	2	4	4	1	2	3	2	2	2	3	3	2	2	2	3	3	1	3	2	3	77
AMALIA	2	2	2	3	1	2	3	3	3	3	3	3	2	4	1	4	2	3	2	3	3	3	3	3	4	3	2	3	3	2	80
OKTAVIA	2	2	2	2	2	2	3	3	3	3	2	3	3	2	2	2	2	2	2	2	3	3	2	3	2	3	2	3	2	3	72
MILLENIA	4	3	3	3	3	3	2	4	4	4	4	4	4	1	1	2	2	2	2	1	2	1	2	4	2	3	4	1	1	2	78
YUWAN	3	2	2	3	3	3	2	4	4	3	3	4	3	1	2	4	1	3	3	3	3	3	3	3	3	3	3	2	2	2	83
ANISYA	3	3	2	3	3	2	2	3	4	3	3	4	3	1	4	2	2	2	2	2	3	2	2	3	3	3	4	3	3	4	83
HESTY	2	1	3	3	2	2	1	2	3	3	2	3	3	1	1	3	1	3	3	2	2	1	3	4	3	3	3	2	3	3	71
VALENCIA	2	3	4	3	2	2	3	4	4	2	3	4	4	1	2	1	1	2	1	4	1	1	1	4	1	3	2	3	2	3	73
FAJRI	3	2	3	4	3	2	2	3	3	2	3	3	4	1	2	3	1	2	1	2	3	1	2	3	3	3	3	2	3	3	75

AYUB	3	3	3	4	3	3	2	2	4	4	3	3	3	1	1	2	2	2	1	3	3	2	1	3	3	4	1	3	2	3	77
RIZAL	4	3	3	3	3	4	3	3	4	3	3	4	4	1	1	3	1	2	3	4	2	1	3	4	4	4	4	3	3	3	90
DONI	3	2	2	3	2	2	3	2	3	2	2	3	3	2	2	2	3	3	2	3	3	3	3	3	2	3	2	3	3	3	77
DANIEL	3	3	3	3	3	3	2	2	4	4	3	3	3	2	2	2	1	1	1	1	2	2	1	4	3	2	3	2	1	1	70
RAHMAT	3	3	2	3	3	2	2	3	3	3	3	3	3	2	3	2	2	2	2	3	3	2	2	3	3	3	2	3	2	3	78
WAHYU	3	3	3	4	3	3	1	3	3	3	3	3	2	2	3	2	2	2	1	2	2	3	2	2	3	1	3	2	2	1	72
LUFI	3	3	3	3	2	3	2	4	4	3	2	3	3	3	3	3	3	3	3	2	2	2	2	3	3	3	3	3	3	3	85
LISA	3	2	3	3	3	2	2	4	4	4	3	3	3	2	3	3	2	2	2	2	2	2	2	3	2	2	3	2	2	2	77
LIANITA	3	3	3	3	2	3	2	4	4	3	3	3	3	2	3	2	1	1	1	1	1	2	1	2	2	2	4	1	1	2	68
NEFDIA	2	2	3	3	2	2	2	3	3	3	2	3	3	2	3	2	3	2	2	2	3	3	2	3	3	3	3	3	2	3	77
	83	73	79	87	74	74	67	91	102	90	79	97	97	54	64	71	55	66	60	72	72	64	63	94	87	90	82	75	68	78	

## 2. Student Perceptions of Teacher Teaching Methods

Name	Student Perceptions of Teacher Teaching Methods																														TOTAL	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30		
ARDI	4	4	3	4	3	3	4	4	2	3	4	3	3	2	3	1	4	3	4	2	4	4	3	3	4	3	3	3	3	3	3	96
NOVARIO	3	3	3	3	3	3	3	3	3	3	2	3	3	3	3	2	3	3	3	3	3	3	4	3	3	3	3	3	3	2	3	88
NASYITH	2	3	3	3	3	3	2	2	3	3	3	3	3	2	2	3	2	2	2	2	2	2	2	3	3	3	3	2	3	3	77	
LATIF	2	2	3	3	3	2	2	3	3	2	3	3	3	2	3	3	3	3	2	4	3	3	3	3	3	3	3	3	2	3	83	
AEOROIIS	3	3	3	2	3	2	1	4	3	3	3	3	2	1	3	2	3	3	4	3	3	4	3	3	2	4	4	3	2	2	84	
MAHARANI	2	2	3	4	4	3	2	4	3	4	1	4	2	4	3	3	4	4	3	4	4	3	4	4	1	4	4	4	1	2	94	
NOVIA	2	2	3	4	4	3	2	3	3	3	1	3	3	2	3	2	3	3	2	2	3	3	3	3	1	3	3	3	2	3	80	
LUNA	2	1	4	2	4	2	2	4	1	1	1	1	1	1	3	2	4	1	3	4	1	4	2	1	1	3	2	2	1	1	62	
INEKE	3	1	2	3	4	3	2	2	1	2	2	2	3	2	3	3	4	4	2	2	4	4	4	4	1	2	2	3	1	2	77	
VISTYA	4	2	3	3	4	3	3	3	3	3	3	3	3	1	4	3	3	3	4	4	3	4	3	3	2	3	3	3	1	2	89	
CLAUDEA	4	3	2	2	4	4	4	4	2	4	3	3	2	2	4	2	3	4	3	3	3	3	2	2	2	4	3	3	1	2	87	
FERI	3	2	3	2	4	3	3	4	3	2	3	4	3	1	3	3	3	4	2	2	3	2	4	2	3	4	3	2	1	2	83	
AMALIA	2	2	2	3	4	4	3	4	4	3	3	3	3	3	1	2	4	4	3	3	4	4	3	3	2	3	4	3	2	2	90	
OKTAVIANA	2	1	2	2	3	3	2	4	2	3	1	4	2	3	4	1	3	4	4	4	4	3	4	4	2	3	2	4	1	1	82	
MILLENIA	3	4	4	4	4	4	3	4	3	4	2	2	4	4	4	1	4	4	3	2	4	2	2	2	4	2	4	1	1	91		
YUWAN	4	3	4	4	4	4	3	4	3	4	3	2	4	1	4	3	4	3	4	4	4	2	4	2	2	4	4	4	2	2	99	
ANISYA	4	2	3	2	4	4	3	4	3	3	1	4	3	1	3	3	4	4	3	3	4	4	3	4	1	4	3	2	3	1	90	
HESTY	3	3	2	2	2	3	1	2	1	3	2	2	3	4	4	2	3	3	2	4	4	4	2	3	1	3	4	2	1	1	76	
VALENCIA	4	2	3	3	4	3	1	4	4	2	1	3	4	1	4	3	4	4	4	3	4	3	2	4	1	4	2	3	1	2	87	
FAJRI	4	2	4	3	4	4	2	4	4	3	2	3	4	2	3	3	4	3	3	4	4	2	4	2	1	3	3	2	1	2	89	
AYUB	3	2	3	2	4	3	3	4	3	3	3	3	2	1	3	3	4	4	3	2	3	3	3	4	2	3	4	3	2	3	88	

RIZAL	4	1	4	4	4	4	3	4	2	4	2	4	4	2	4	1	4	4	4	4	4	4	4	3	1	4	4	3	1	1	96
DONI	2	1	2	2	3	2	2	2	2	4	2	2	2	1	3	2	2	2	2	3	3	4	3	2	1	3	2	3	1	2	67
DANIEL	3	2	4	3	4	2	2	4	3	2	1	4	2	3	1	3	2	2	3	4	4	2	3	2	2	3	4	2	1	2	79
RAHMAT	2	2	3	3	3	3	2	3	3	2	1	2	3	3	3	2	3	3	4	3	3	2	2	3	2	3	3	3	3	2	79
WAHYU	3	2	3	3	4	2	2	4	4	2	2	4	4	1	3	3	4	4	3	4	4	2	3	4	3	4	4	3	1	1	90
LUFU	3	2	3	2	3	2	3	3	4	2	1	1	3	3	3	3	4	3	4	2	3	4	4	3	2	3	3	3	2	2	83
LISA	4	2	4	2	4	2	2	3	3	2	2	2	4	2	3	3	3	3	2	3	4	2	3	4	2	4	2	2	3	4	85
LIANITA	3	3	3	2	3	3	2	4	3	1	1	2	3	1	3	3	4	4	3	2	2	2	3	2	1	4	2	2	1	1	73
NEFDIA	3	3	3	3	3	3	3	2	2	2	3	3	3	3	2	2	2	3	4	3	3	3	2	3	3	3	3	3	3	3	84
	90	67	91	84	107	89	72	103	83	82	62	85	88	62	92	72	101	98	92	92	101	91	91	88	57	101	91	85	50	61	

### 3. Parents Concern

Name	Parents Concern																									TOTAL
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	
ARDI	4	3	3	3	4	4	3	3	4	3	3	3	3	3	3	3	3	4	4	3	4	4	3	3	3	83
NOVARIO	2	3	2	3	3	3	2	3	3	2	3	2	3	2	3	3	3	2	3	3	3	3	3	2	3	67
NASYITH	3	3	3	3	4	4	3	4	4	4	3	4	1	2	4	2	3	3	2	2	3	3	2	2	4	75
LATIF	3	3	3	3	3	3	3	3	3	3	3	3	2	4	3	3	3	2	3	3	3	2	3	4	3	74
AEOROIS	3	2	3	3	3	3	2	4	3	4	3	2	3	4	2	2	3	2	3	2	2	3	3	3	1	68
MAHARANI	4	4	4	4	3	4	4	4	3	4	4	4	3	4	4	2	4	2	4	2	4	4	3	4	4	90
NOVIA	2	3	3	2	3	3	2	3	3	2	3	3	3	2	2	2	3	3	3	2	2	3	3	3	3	66
LUNA	4	3	3	3	3	3	3	4	4	4	4	3	3	2	4	2	4	1	3	2	3	3	4	4	4	80
INEKE	2	3	2	3	3	4	4	4	3	3	3	4	2	2	3	2	2	1	3	2	4	3	2	4	3	71
VISTYA	4	3	3	4	4	4	3	4	4	3	3	2	4	2	4	2	4	2	4	2	4	4	4	3	4	84
CLAUDEA	3	3	2	2	3	3	3	4	3	3	3	3	2	2	3	2	3	2	2	3	2	2	2	3	3	66
FERI	2	3	1	2	3	1	3	3	2	3	3	3	3	2	4	2	3	2	3	3	2	2	2	3	2	62
AMALIA	2	1	2	2	2	4	3	4	4	4	4	2	2	4	3	3	2	3	2	4	3	4	2	4	4	74
OKTAVIANA	4	3	2	4	3	3	2	4	4	4	4	1	4	4	4	2	4	2	3	3	4	4	3	4	4	83
MILLENIA	2	2	2	2	3	4	3	4	3	4	4	2	4	4	4	1	4	2	4	1	3	3	2	3	3	73
YUWAN	4	4	3	4	4	4	3	4	4	3	4	1	4	4	4	4	4	2	3	4	4	4	4	3	3	89
ANISYA	2	2	2	3	2	3	1	3	3	3	4	1	4	4	4	1	2	2	2	1	3	2	2	3	3	62
HESTY	1	2	4	4	2	2	1	4	2	4	4	2	3	4	1	3	1	1	1	4	3	1	1	4	1	60
VALENCIA	4	3	4	3	4	4	4	4	3	3	4	4	2	1	3	4	4	2	4	3	3	4	3	1	4	82
FAJRI	3	3	2	3	2	2	2	3	2	2	2	2	3	2	3	3	4	2	4	1	3	3	2	2	1	61
AYUB	3	4	3	3	3	4	3	3	3	4	3	3	2	4	3	2	3	2	3	2	3	3	2	3	2	73

RIZAL	1	1	1	4	2	4	1	4	4	3	4	3	4	3	3	2	1	1	4	4	4	4	4	3	4	73	
DONI	3	3	3	3	3	3	3	3	3	3	3	3	2	3	4	2	3	3	3	2	3	3	3	3	3	4	74
DANIEL	4	4	4	4	4	3	3	4	4	4	4	4	4	4	3	2	4	2	4	2	4	4	4	4	4	91	
RAHMAT	2	2	2	2	3	4	2	3	3	2	2	2	3	2	3	1	3	1	2	1	2	2	2	4	3	58	
WAHYU	2	3	4	4	4	4	3	4	4	4	2	4	4	4	4	3	2	2	2	3	4	3	3	4	4	84	
LUFU	3	4	4	3	2	4	2	4	4	3	2	4	3	4	4	4	2	2	2	3	4	4	4	3	3	81	
LISA	4	3	3	2	4	4	2	4	3	4	4	3	4	4	3	2	2	1	2	2	3	2	2	3	2	72	
LIANITA	1	1	1	1	1	4	4	4	4	3	2	4	4	4	4	1	1	1	1	1	4	4	1	4	4	64	
NEFDIA	2	2	2	2	3	3	2	2	2	2	3	3	3	2	2	2	2	2	2	2	2	2	2	3	3	57	
	83	83	80	88	90	102	79	108	98	97	97	84	91	92	98	69	86	59	85	72	95	92	80	96	93		

## B. Validity Test

### 1. Validity test of Locus of Control

<b>Number of Item</b>	<b>r value</b>	<b>r tabel (Sugiyono, 2015: 455)</b>	<b>Intrepretation</b>
1	0,474	0,361	VALID
2	0,128	0,361	INVALID
3	0,104	0,361	INVALID
4	0,340	0,361	INVALID
5	0,637	0,361	VALID
6	0,761	0,361	VALID
7	0,848	0,361	VALID
8	0,774	0,361	VALID
9	0,902	0,361	VALID
10	0,908	0,361	VALID
11	0,940	0,361	VALID
12	0,962	0,361	VALID
13	0,949	0,361	VALID
14	0,953	0,361	VALID
15	0,947	0,361	VALID
16	0,968	0,361	VALID
17	0,973	0,361	VALID
18	0,986	0,361	VALID
19	0,986	0,361	VALID
20	0,977	0,361	VALID
21	0,982	0,361	VALID
22	0,982	0,361	VALID
23	0,989	0,361	VALID
24	0,986	0,361	VALID
25	0,990	0,361	VALID
26	0,991	0,361	VALID
27	0,980	0,361	VALID
28	0,990	0,361	VALID
29	0,994	0,361	VALID
30	0,989	0,361	VALID

## 2. Validity of Student Perceptions of Teacher Teaching Methods

<b>Number of Item</b>	<b>r value</b>	<b>r tabel (Sugiyono, 2015: 455)</b>	<b>Intrepretation</b>
1	0,519	0,361	VALID
2	0,371	0,361	VALID
3	0,131	0,361	INVALID
4	0,526	0,361	VALID
5	0,255	0,361	INVALID
6	0,538	0,361	VALID
7	0,475	0,361	VALID
8	0,397	0,361	VALID
9	0,395	0,361	VALID
10	0,537	0,361	VALID
11	0,388	0,361	VALID
12	0,470	0,361	VALID
13	0,512	0,361	VALID
14	0,143	0,361	INVALID
15	0,218	0,361	INVALID
16	0,089	0,361	INVALID
17	0,382	0,361	VALID
18	0,591	0,361	VALID
19	0,437	0,361	VALID
20	0,097	0,361	INVALID
21	0,663	0,361	VALID
22	0,049	0,361	INVALID
23	0,340	0,361	INVALID
24	0,387	0,361	VALID
25	0,316	0,361	INVALID
26	0,377	0,361	VALID
27	0,486	0,361	VALID
28	0,494	0,361	VALID
29	0,181	0,361	INVALID
30	0,114	0,361	INVALID

### 3. Validity of Parents Concern

<b>Number of Item</b>	<b>r<sub>value</sub></b>	<b>r<sub>tabel</sub> (Sugiyono, 2015: 455)</b>	<b>Interpretation</b>
1	0,694	0,361	VALID
2	0,559	0,361	VALID
3	0,573	0,361	VALID
4	0,613	0,361	VALID
5	0,540	0,361	VALID
6	0,466	0,361	VALID
7	0,453	0,361	VALID
8	0,529	0,361	VALID
9	0,687	0,361	VALID
10	0,489	0,361	VALID
11	0,330	0,361	INVALID
12	0,235	0,361	INVALID
13	0,156	0,361	INVALID
14	0,279	0,361	INVALID
15	0,466	0,361	VALID
16	0,382	0,361	VALID
17	0,473	0,361	VALID
18	0,246	0,361	INVALID
19	0,486	0,361	VALID
20	0,291	0,361	INVALID
21	0,705	0,361	VALID
22	0,715	0,361	VALID
23	0,709	0,361	VALID
24	0,104	0,361	INVALID
25	0,547	0,361	VALID

### C. Realibility Test

#### 1. Locus of Control

**Case Processing Summary**

		N	%
Cases	Valid	30	100.0
	Excluded <sup>a</sup>	0	.0
	Total	30	100.0

**Reliability Statistics**

Cronbach's Alpha	N of Items
.615	27

- a. Listwise deletion based on all variables in the procedure.

#### 2. Students Perceptions of Teacher Teaching Methods

**Case Processing Summary**

		N	%
Cases	Valid	30	100.0
	Excluded <sup>a</sup>	0	.0
	Total	30	100.0

**Reliability Statistics**

Cronbach's Alpha	N of Items
.820	19

- a. Listwise deletion based on all variables in the procedure.

#### 3. Parents Concern

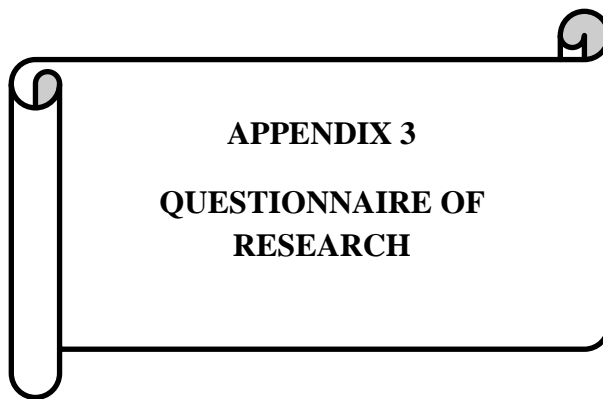
**Case Processing Summary**

		N	%
Cases	Valid	30	100.0
	Excluded <sup>a</sup>	0	.0
	Total	30	100.0

**Reliability Statistics**

Cronbach's Alpha	N of Items
.879	18

- a. Listwise deletion based on all variables in the procedure.



**APPENDIX 3**  
**QUESTIONNAIRE OF**  
**RESEARCH**

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

**Nama** :

**No. Absen** :

**Kelas** :

Petunjuk Pengisian Angket :

1. Isilah daftar identitas yang telah disediakan
2. Bacalah setiap pertanyaan dengan teliti dan seksama
3. Isilah dengan jujur sesuai dengan kenyataan pada diri saudara
4. Berilah tanda Check (√) pada alternatif jawaban yang anda anggap paling benar
5. Seluruh pernyataan harus dijawab dan tidak diperkenankan memilih jawaban lebih dari satu
6. Jawaban saudara dijamin kerahasiannya
7. Jawaban saudara tidak berpengaruh terhadap nilai saudara

Keterangan Alternatif Jawaban :

SS : Sangat Setuju	SL : Selalu
S : Setuju	SR : Sering
TS : Tidak Setuju	JR : Jarang
STS : Sangat Tidak Setuju	TP : Tidak Pernah

***LOCUS OF CONTROL***

No	Pernyataan	SS	S	TS	STS
1.	Saya yakin dengan kemampuan diri sendiri setiap menyelesaikan soal-soal atau tugas akuntansi				
2.	Setiap tugas akuntansi yang diberikan oleh guru pasti akan saya selesaikan secara mandiri				
3.	Setiap mengalami kesulitan dalam mengerjakan soal atau tugas akuntansi, saya akan menunggu jawaban dari teman				
4.	Saya percaya pada kemampuan diri sendiri dalam meraih nilai-nilai yang baik dalam pelajaran akuntansi.				

5.	Saya tidak yakin prestasi dapat diraih apabila saya tidak berusaha untuk mendapatkannya				
6.	Saya selalu berusaha untuk mendapatkan nilai baik dalam mata pelajaran akuntansi				
7.	Saya tidak mudah menyerah bila menghadapi kesulitan dalam menyelesaikan soal atau tugas akuntansi				
8.	Saya selalu mempelajari kembali materi akuntansi yang telah diajarkan di kelas agar saya dapat memahami dan mampu menyelesaikan soal atau tugas akuntansi				
9.	Tugas yang sulit dapat diselesaikan bila saya berusaha mengerjakannya dengan baik				
10.	Saya merasa puas bila mampu menyelesaikan soal atau tugas akuntansi tanpa bantuan orang lain				
11.	Saya lebih senang mengerjakan soal atau tugas akuntansi bersama dengan teman				
12.	Saya yakin dapat menyelesaikan soal-soal atau tugas akuntansi apabila dibantu oleh teman				
13.	Saya yakin dapat menyelesaikan soal atau tugas akuntansi tanpa bantuan orang lain				
14.	Saya kurang memiliki keinginan untuk mendapat nilai yang baik pada mata pelajaran akuntansi				
15.	Apabila ada kesulitan pada soal-soal atau tugas akuntansi yang diberikan, saya kurang memiliki inisiatif untuk dapat menyelesaikannya				
16.	Pada saat diberi tugas kelompok akuntansi, saya tidak pernah memberikan pendapat dalam menyelesaikan tugas tersebut				
17.	Setiap mengalami kesulitan dalam mengerjakan soal atau tugas akuntansi, saya tidak bertanya kepada guru				
18.	Saya malas berkunjung ke perpustakaan untuk mencari buku penunjang lain sebagai referensi untuk mengejerjakan tugas akuntansi				
19.	Saya tidak pernah mencari informasi melalui internet untuk mengerjakan tugas akuntansi				
20.	Saya percaya nilai-nilai yang saya peroleh dalam pelajaran akuntansi hanya keberuntungan				
21.	Saya percaya bahwa nilai akuntansi saya meningkat akibat dorongan orang tua				
22.	Saya yakin bahwa nilai akuntansi saya akan meningkat apabila kondisi keluarga sedang baik				
23.	Saya percaya bahwa teman saya dapat mempengaruhi nilai akuntansi saya				

24.	Saya yakin bahwa dengan adanya jam tambahan dari sekolah akan meningkatkan nilai akuntansi saya				
25.	Saya tidak suka diberi soal atau tugas akuntansi oleh guru karena sulit bagi saya untuk dapat menyelesaikannya				
26.	Saya kurang berusaha untuk meningkatkan nilai akuntansi saya				
27.	Saya merasa pasrah apabila tidak dapat menyelesaikan soal atau tugas akuntansi				

### PERSEPSI SISWA TENTANG METODE MENGAJAR GURU

No	Pernyataan	Jawaban			
		SL	SR	JR	TP
1.	Guru melibatkan siswa agar aktif berpartisipasi dalam kegiatan pembelajaran Akuntansi				
2.	Guru akuntansi memberikan pujian ketika ada siswa yang bertanya				
3.	Guru membantu siswa yang sedang mengalami kesulitan saat mengajarkan soal latihan atau tugas				
4.	Guru memberitahu rencana materi yang akan diajarkan beserta tujuan yang akan dicapai				
5.	Guru menyampaikan materi akuntansi dengan metode yang berbeda untuk setiap materi yang disampaikan				
6.	Guru menggunakan metode latihan soal saat pelajaran Akuntansi yang bertujuan agar siswa memiliki keterampilan dalam latihan soal				
7.	Guru hanya menggunakan metode ceramah saja saat menjelaskan materi Akuntansi				
8.	Guru memberikan pertanyaan atau permasalahan kepada siswa untuk dipecahkan dan didiskusikan dengan kelompoknya				
9.	Guru memberikan <i>pre-test</i> sebelum menyampaikan materi akuntansi				
10.	Guru memberikan <i>post-test</i> setelah menyampaikan materi akuntansi				
11.	Guru melakukan tanya jawab ketika siswa mulai tidak memperhatikan penjelasan guru tentang materi akuntansi				
12.	Guru datang tepat waktu pada saat pembelajaran Akuntansi				
13.	Guru mengakhiri pembelajaran Akuntansi sesuai jadwal yang telah ditetapkan.				
14.	Guru menggunakan media pembelajaran (LCD)				

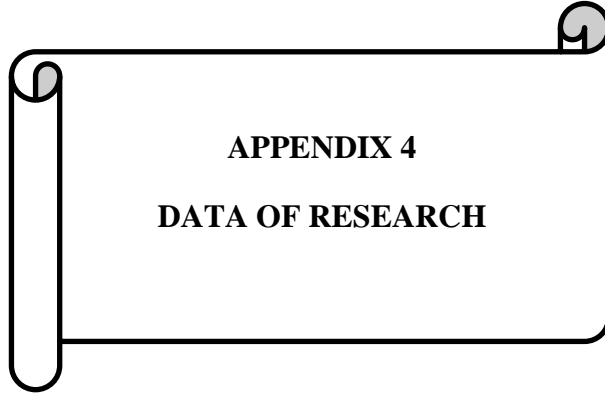
	untuk menyampaikan materi akuntansi				
15.	Guru menjelaskan materi akuntansi dengan suara lantang, jelas dan dapat didengar oleh seluruh siswa di dalam kelas				
16.	Guru menyampaikan materi Akuntansi menggunakan bahasa yang mudah dimengerti oleh siswa				
17.	Guru menguasai materi secara mendalam				
18.	Guru menyampaikan materi disertai dengan contoh-contoh				
19.	Guru memberikan solusi dan mendiskusikan bersama dalam mengerjakan soal ketika siswa mengalami kesulitan				

### PERHATIAN ORANG TUA

No	Pernyataan	Jawaban			
		SL	SR	JR	TP
1.	Orang tua saya meluangkan waktu untuk mendengarkan cerita maupun keluhan atas permasalahan belajar yang saya hadapi				
2.	Orang tua saya menanyakan perkembangan belajar saya di sekolah				
3.	Orang tua saya menanyakan kesulitan yang saya hadapi dalam hal belajar				
4.	Jika mengalami kesulitan, orang tua saya berusaha untuk mencari jalan keluar (misalnya dengan mengikutsertakan dalam bimbingan belajar tertentu atau mendatangkan guru privat)				
5.	Orang tua saya memantau perkembangan pendidikan saya di sekolah melalui informasi dari guru				
6.	Orang tua saya mengingatkan saya agar tidak datang terlambat ke sekolah				
7.	Orang tua saya melihat televisi atau mendengarkan radio pada saat jam belajar di rumah				
8.	Orang tua saya mengajarkan bahwa belajar secara tekun merupakan kunci keberhasilan dalam pendidikan				
9.	Orang tua saya menanamkan kedisiplinan dalam belajar				
10.	Orang tua saya mengajarkan untuk mempelajari kembali materi pelajaran yang telah dibahas di sekolah				
11.	Orang tua saya memberikan kesempatan untuk berkembang sesuai potensi yang saya miliki				

12.	Orang tua saya melarang bermain ketika mengetahui nilai akuntansi yang saya peroleh turun				
13.	Orang tua saya memberikan ucapan selamat ketika saya memperoleh nilai akuntansi yang baik				
14.	Saya mendapatkan pujian dari orang tua ketika nilai akuntansi saya baik				
15.	Orang tua saya menyediakan tempat yang nyaman untuk belajar				
16.	Orang tua saya menanyakan kebutuhan belajar yang saya perlukan				
17.	Orang tua saya berusaha membelikan buku pegangan belajar akuntansi sesuai dengan kemampuan mereka				
18.	Ketika orang tua saya melihat alat belajar saya sudah tidak layak, mereka meminta saya untuk membeli yang baru sesuai dengan kemampuan mereka				

**Terima Kasih Atas Partisipasinya ...**



### 1. Data of Locus of Control Questionnaire

NAME	LOCUS OF CONTROL																											TOT-AL
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	
AGUNG	2	3	2	3	4	2	3	3	3	3	2	3	3	2	3	3	3	3	3	3	3	3	3	3	3	3	3	77
ALVI	3	3	3	2	4	1	3	3	4	4	2	3	2	3	2	2	2	2	2	2	3	3	2	3	2	2	2	69
ALVINA	3	2	1	3	4	2	3	2	3	3	2	4	2	3	2	2	2	3	2	2	2	4	4	2	3	3	3	71
APRILIA	4	3	3	2	4	2	3	3	3	2	3	3	3	3	2	2	2	2	2	2	3	3	3	2	2	2	3	71
ARYA	2	2	2	2	4	1	4	2	4	4	1	4	2	3	3	2	2	2	2	2	4	2	4	4	4	2	4	74
ATIKA	3	2	2	2	4	1	3	3	4	4	2	4	4	3	3	2	1	1	1	2	4	4	4	4	2	2	1	72
BETARINDA	3	2	2	3	4	1	3	3	3	4	2	3	2	3	2	2	2	2	2	2	3	2	3	4	2	2	3	69
DENI	2	2	3	2	4	1	3	3	4	4	1	3	2	1	2	1	1	3	1	1	3	3	3	3	2	2	2	62
CHATARINA	2	2	2	2	3	2	2	2	3	3	2	3	2	3	3	2	2	3	2	2	2	2	3	1	2	3	3	63
CHRISTOFER	3	3	2	2	4	1	4	1	3	4	1	3	2	4	2	2	1	2	2	1	4	3	3	4	2	4	2	69
EVITA	2	2	2	2	3	1	3	3	3	3	2	3	2	4	3	1	2	3	1	1	3	3	2	2	1	2	2	61
FIDYA	3	3	3	1	4	2	3	2	3	4	3	2	3	3	1	1	1	3	1	1	3	3	2	1	2	1	1	60
GALAN	3	2	2	2	1	1	3	2	3	4	1	3	3	4	2	2	2	3	2	1	3	3	3	3	3	2	2	65
JASMINE	3	2	2	2	4	1	4	3	4	4	1	3	2	4	3	1	2	3	3	2	3	2	3	2	2	2	2	69
KAMILA	3	3	3	3	3	2	3	3	3	3	2	3	2	3	3	2	2	2	2	2	3	3	3	2	2	2	3	70
KRISMA	4	3	2	1	4	1	3	3	4	4	2	2	3	4	1	1	2	3	2	2	3	2	2	4	2	2	2	68
LUKAS	4	3	1	3	3	1	3	2	4	3	1	3	2	3	3	2	1	2	2	2	3	3	2	2	2	3	2	65
MARIA	4	3	2	2	4	1	3	3	3	4	2	3	2	3	2	2	3	3	3	2	3	2	4	3	3	2	3	74
MILA	4	3	2	2	4	1	4	3	3	4	2	3	2	3	2	2	3	3	3	2	3	2	4	3	3	2	3	75
OKKY	2	2	3	3	4	1	4	3	4	4	2	2	3	3	2	3	1	3	2	2	2	2	2	3	2	2	2	68
PATRIA	3	2	2	2	3	1	3	2	3	4	2	2	3	2	4	2	3	2	2	3	3	4	4	1	3	4	3	72

PEBRI	3	2	3	2	4	1	3	2	3	4	2	3	2	3	3	2	2	3	2	1	2	2	3	2	2	2	3	66	
RAFFI	2	2	2	2	3	2	2	2	3	4	3	3	3	3	2	2	1	3	2	2	3	2	3	2	2	2	2	64	
ROSI	2	2	3	2	3	2	2	2	4	4	2	3	2	4	2	2	2	4	1	2	2	4	4	2	3	3	3	71	
SABRINA	3	3	3	2	3	2	3	3	4	2	3	3	2	3	2	2	3	2	2	4	3	2	3	2	2	2	2	70	
SALSABILA	2	2	2	3	3	2	2	2	3	4	1	4	2	2	3	2	3	2	3	2	2	2	2	2	2	4	3	4	68
SCHULASTICA	3	2	3	2	2	2	3	2	3	3	2	3	2	3	2	2	1	3	2	1	4	2	3	4	2	2	3	66	
SALMA	3	2	2	1	1	1	4	4	4	4	3	2	2	4	3	1	1	2	1	1	3	4	4	4	4	1	3	69	
SHAFIRA	3	2	2	4	1	1	4	4	3	4	1	2	2	4	3	1	2	2	2	1	3	1	3	4	4	1	3	67	
TAFAREL	3	2	2	2	3	1	3	2	3	4	1	3	2	2	3	3	3	4	2	3	2	2	4	1	3	4	3	70	
PUTRI	3	2	1	3	3	2	2	2	3	4	2	3	3	3	2	2	3	2	2	2	2	2	3	2	3	3	3	67	
AFIFAH	4	3	3	1	3	1	3	4	3	4	2	3	2	4	1	1	1	2	2	1	2	3	3	4	1	2	2	65	
ALIEFSYIAH	3	2	3	2	4	2	3	3	3	4	2	3	2	3	2	2	3	3	2	2	2	2	3	2	2	2	2	68	
ARIEF	3	3	3	2	3	2	2	2	2	3	1	3	3	3	3	2	2	3	2	2	2	2	3	3	3	3	2	67	
DEVANY	2	2	1	3	3	1	3	2	2	4	1	4	1	2	3	4	2	4	3	3	2	2	4	2	3	3	3	69	
DICKA	4	3	2	1	4	1	3	3	3	4	1	4	2	4	1	2	2	3	1	1	4	4	3	3	2	1	2	68	
EGA	4	4	3	1	3	1	4	4	4	4	2	2	4	4	2	1	2	1	2	1	3	3	3	4	1	1	2	70	
ERISA	3	3	2	2	3	1	3	3	3	4	2	2	3	3	2	2	2	3	2	1	4	3	2	3	2	2	2	67	
FAJAR	2	4	3	1	4	1	4	3	4	4	2	3	3	4	4	2	1	3	3	1	2	4	2	4	4	3	3	78	
FARRAH	3	3	2	2	3	2	3	3	3	3	2	3	3	3	2	2	2	2	2	2	3	3	3	2	2	2	2	67	
FEBRIANA	3	2	2	3	4	2	3	2	3	3	1	3	2	3	3	2	3	3	3	2	3	3	3	2	2	2	3	70	
GERY	3	2	2	3	3	2	3	2	3	3	2	3	2	3	3	2	2	3	3	2	3	3	3	2	3	3	3	71	
GILANG	2	2	2	2	3	2	3	2	3	3	2	3	2	3	3	2	2	3	2	2	2	3	3	2	3	2	3	66	
HADI	3	3	2	2	3	2	4	2	3	4	3	3	3	3	2	2	2	3	2	2	3	3	3	2	2	2	2	70	
HAEKAL	2	2	2	3	4	2	2	2	3	3	1	4	2	3	3	2	2	3	1	3	2	2	3	2	2	3	2	65	
HESTI	2	2	1	3	4	1	3	2	4	4	1	4	1	3	2	3	2	4	3	4	2	1	4	2	4	3	3	72	

IKHTIAR	3	3	3	2	3	2	4	3	3	4	1	3	3	3	2	2	2	2	2	2	3	2	3	3	3	2	3	71
MILENIA	3	3	3	1	4	1	4	3	4	4	1	4	3	4	1	2	2	2	1	1	2	2	2	2	2	2	2	65
NANDA	2	2	1	3	4	1	3	2	3	2	1	4	1	3	3	3	3	3	4	1	1	4	1	4	3	4	69	
NAUFAL	3	2	2	2	2	2	2	3	4	4	1	4	3	3	2	2	2	2	2	2	3	3	2	3	2	2	1	65
NUR AZIZ	4	3	3	2	3	2	4	3	3	1	2	3	2	3	2	2	3	2	2	2	3	4	2	3	2	2	2	69
NURKHAYATI	3	3	2	2	3	2	2	3	3	3	2	3	3	3	2	2	2	3	2	2	3	3	2	3	2	2	2	67
RAHINA	3	3	3	1	3	1	3	3	4	3	3	2	3	3	1	1	1	3	2	1	3	3	2	3	2	2	1	63
RIZQI	3	3	2	2	4	1	4	3	3	3	2	3	2	2	2	1	3	2	1	2	4	2	4	3	2	2	2	67
ROBBY	3	3	2	2	3	2	3	3	3	3	2	3	3	3	2	2	2	3	2	3	2	3	3	3	3	3	3	72
RURY	3	3	3	2	3	1	3	3	3	3	2	3	3	3	2	2	2	2	2	2	3	3	3	3	3	3	3	71
SHINTA	4	3	2	1	4	1	4	3	4	4	2	3	3	3	2	2	2	2	2	2	4	4	3	4	2	2	1	73
SITI NUR	3	2	2	2	3	2	3	2	3	3	2	3	2	3	3	1	2	2	2	2	3	3	3	2	2	2	3	65
STYANING	2	3	3	2	4	2	2	3	3	4	2	3	3	3	3	2	2	3	2	2	4	3	3	2	2	2	3	72
TIARA	3	3	3	2	3	2	3	3	3	3	2	3	3	3	2	2	2	2	2	2	3	2	3	3	2	2	3	69
TULUS	3	3	3	2	3	1	3	3	3	3	2	3	2	4	2	1	2	3	1	1	3	3	1	2	1	2	2	62
WAHANA	3	3	2	2	3	1	3	3	3	4	2	2	3	4	3	2	2	3	3	2	3	3	2	2	1	2	2	68
WINARTO	4	4	2	1	3	1	4	3	3	4	1	4	2	4	1	1	2	1	1	1	3	3	4	3	1	1	1	63
	184	162	143	131	208	91	195	167	205	222	113	191	152	197	146	119	127	163	126	120	178	169	186	165	150	142	154	

## 2. Data of Student Perceptions of Teacher Teaching Methods Questionnaire

NAME	STUDENT PERCEPTIONS OF TEACHER TEACHING METHODS																			TOTAL
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	
AGUNG	2	1	2	2	2	3	3	2	3	2	1	3	3	3	1	4	3	3	2	45
ALVI	3	1	3	2	1	3	1	3	4	3	2	3	3	4	1	3	2	2	2	46
ALVINA	3	2	3	2	2	2	3	2	4	1	3	3	3	4	2	2	2	3	3	49
APRILIA	3	2	2	1	2	3	3	3	4	4	3	4	4	4	1	2	4	2	2	53
ARYA	2	3	4	3	2	3	3	2	3	3	3	3	4	4	1	2	4	3	3	55
ATIKA	3	2	3	3	3	3	2	3	4	3	3	3	3	4	1	2	3	2	2	52
BETARINDA	3	2	3	1	2	4	1	3	4	1	2	3	3	4	1	2	3	2	2	46
DENI	3	3	3	4	2	4	4	4	3	3	3	3	3	4	2	3	3	3	3	60
CHATARINA	2	2	2	2	1	1	1	1	4	2	1	2	2	4	4	4	2	2	1	40
CHRISTOFER	3	3	4	4	3	3	1	3	3	2	3	3	4	4	3	2	3	3	3	57
EVITA	3	2	3	2	1	4	3	3	4	4	4	4	4	4	1	1	3	4	2	56
FIDYA	3	2	2	1	2	3	2	3	4	4	3	4	4	4	1	2	4	2	2	52
GALAN	3	3	4	2	2	3	3	4	3	3	2	4	4	2	3	1	4	4	4	58
JASMINE	2	1	2	1	1	2	4	2	2	2	3	4	4	4	1	3	3	2	2	45
KAMILA	2	2	2	2	2	2	3	1	2	3	3	3	3	4	2	3	3	3	2	47
KRISMA	4	2	3	2	2	4	3	3	2	2	3	3	3	4	1	4	3	3	3	54
LUKAS	3	2	2	2	2	3	1	3	1	4	4	4	4	4	1	3	3	2	2	50
MARIA	3	2	3	4	3	4	3	3	3	2	3	2	3	2	2	1	3	3	3	52
MILA	2	2	2	2	2	3	1	3	2	3	3	3	3	4	2	3	3	3	2	48
OKKY	4	4	4	4	2	4	2	3	3	3	3	3	3	4	2	3	3	3	2	59

<b>PATRIA</b>	2	2	3	2	1	3	3	4	3	3	3	3	3	4	2	3	3	3	2	52
<b>PEBRI</b>	4	2	4	2	1	4	2	3	4	4	2	4	4	4	1	3	4	4	4	60
<b>RAFFI</b>	2	2	3	3	2	2	3	4	2	2	2	2	3	4	2	2	4	3	2	49
<b>ROSI</b>	2	1	2	1	1	2	1	2	2	2	3	4	4	4	1	3	3	3	2	43
<b>SABRINA</b>	3	2	3	1	2	4	3	2	4	1	3	3	3	4	2	2	3	4	3	52
<b>SALSABILA</b>	2	2	3	2	1	4	4	1	4	2	2	4	4	4	1	4	3	3	2	52
<b>SCHULASTICA</b>	3	2	3	4	2	3	1	3	4	3	3	2	2	4	1	2	3	3	2	50
<b>SALMA</b>	4	2	3	1	1	3	1	3	4	1	3	4	4	3	1	3	4	3	3	51
<b>SHAFIRA</b>	4	2	3	1	1	3	4	3	4	1	3	4	4	3	1	3	4	3	3	54
<b>TAFAREL</b>	2	2	3	3	2	2	1	3	3	2	2	3	3	4	2	2	4	3	2	48
<b>PUTRI</b>	1	1	1	1	1	2	2	3	3	2	2	4	3	4	1	2	3	2	2	40
<b>AFIFAH</b>	4	1	3	2	2	3	1	1	3	2	1	4	4	4	1	2	3	2	3	46
<b>ALIEFSYIAH</b>	3	1	1	2	1	3	1	1	4	3	1	3	2	4	1	4	3	2	1	41
<b>ARIEF</b>	4	3	3	3	2	2	3	2	3	2	2	2	2	2	2	3	4	3	3	50
<b>DEVANY</b>	2	2	3	2	2	3	2	3	4	3	2	3	2	4	1	3	2	2	2	47
<b>DICKA</b>	4	4	3	4	2	4	3	4	3	3	3	3	4	4	2	3	4	4	4	65
<b>EGA</b>	3	2	3	3	2	3	4	3	3	2	2	3	3	4	1	4	2	3	3	53
<b>ERISA</b>	3	2	2	2	2	4	3	2	4	1	3	3	3	4	1	3	3	3	2	50
<b>FAJAR</b>	2	1	3	2	1	3	1	4	4	3	2	3	4	4	2	2	3	4	3	51
<b>FARRAH</b>	2	2	3	2	2	4	1	3	3	3	2	3	3	4	1	2	3	3	2	48
<b>FEBRIANA</b>	2	1	2	1	1	3	1	2	4	2	2	3	3	4	1	3	2	3	2	42
<b>GERY</b>	4	2	4	3	2	3	3	3	3	2	3	3	2	3	2	2	3	3	3	53
<b>GILANG</b>	3	3	2	3	2	3	1	2	3	2	2	4	4	4	1	3	2	2	2	48
<b>HADI</b>	2	2	2	2	2	3	3	2	3	2	3	3	3	4	3	2	3	3	3	50
<b>HAEKAL</b>	3	2	3	3	2	3	3	2	3	3	3	3	3	4	2	3	3	3	3	54

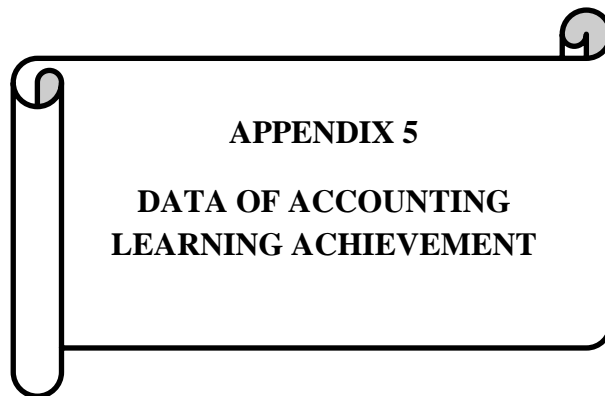
<b>HESTI</b>	2	2	2	1	1	3	1	2	4	1	1	3	2	4	1	3	2	2	2	39
<b>IKHTIAR</b>	2	2	3	2	2	3	2	4	3	2	3	2	4	4	2	2	2	2	3	49
<b>MILENIA</b>	1	1	2	3	1	3	3	3	4	1	1	4	4	4	1	3	3	3	2	47
<b>NANDA</b>	1	1	2	1	1	4	3	4	3	2	2	3	4	4	1	4	2	2	2	46
<b>NAUFAL</b>	2	3	2	2	2	3	4	3	4	1	3	2	4	3	2	2	2	3	1	48
<b>NUR</b>	4	2	4	4	2	3	3	3	2	3	3	3	3	4	2	3	3	4	3	58
<b>NURKHAYATI</b>	3	1	2	1	1	4	2	3	4	1	1	2	4	4	1	2	4	2	1	43
<b>RAHINA</b>	3	2	3	3	2	4	3	4	3	3	3	3	4	4	2	2	3	4	4	59
<b>RIZQI</b>	3	1	2	1	1	2	1	2	3	2	1	2	2	3	2	2	2	3	1	36
<b>ROBBY</b>	2	2	3	3	2	4	2	2	4	2	2	4	3	4	1	3	3	2	3	51
<b>RURY</b>	3	1	3	3	2	4	2	3	4	3	2	4	4	4	2	1	4	3	3	55
<b>SHINTA</b>	1	1	3	2	1	4	2	2	4	2	2	4	3	4	1	3	2	2	1	44
<b>SITI NUR</b>	4	2	4	2	2	4	3	3	3	3	2	4	4	4	3	1	4	3	4	59
<b>STYANING</b>	2	2	2	2	1	3	2	3	4	2	2	4	3	4	1	3	3	3	3	49
<b>TIARA</b>	3	2	3	3	3	4	2	3	4	2	3	4	4	4	2	2	2	3	3	56
<b>TULUS</b>	2	2	2	2	2	3	2	2	4	1	2	3	3	4	2	3	2	3	3	47
<b>WAHANA</b>	3	2	3	3	2	3	1	3	4	2	2	3	3	4	1	2	3	3	3	50
<b>WINARTO</b>	4	4	4	4	2	3	2	3	3	3	2	4	2	1	3	2	4	3	4	57
	171	124	173	143	109	198	142	171	210	146	151	202	206	237	99	161	189	178	156	

### 3. Data of Parents Concern Questionnaire

NAME	PARENTS CONCERN																		TOTAL
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
AGUNG	3	3	3	3	3	3	2	3	3	3	3	3	3	2	3	3	4	4	54
ALVI	2	2	2	2	1	4	2	4	3	3	3	1	3	2	3	3	3	3	46
ALVINA	3	3	2	2	2	4	2	4	2	2	3	2	4	1	2	2	2	2	44
APRILIA	3	3	3	2	2	1	3	4	2	2	2	2	2	3	3	3	1	3	44
ARYA	3	2	2	2	2	4	1	3	3	2	4	1	2	2	3	3	2	4	45
ATIKA	3	3	3	3	2	4	2	4	4	4	4	2	4	1	4	4	4	4	59
BETARINDA	4	1	4	4	1	4	3	4	4	4	4	2	2	3	3	4	2	2	55
DENI	3	3	3	4	3	4	2	4	4	4	3	1	3	2	4	3	2	3	55
CHATARINA	4	2	2	4	1	3	2	4	4	2	4	1	4	1	3	4	4	2	51
CHRISTOFER	4	3	2	3	2	4	2	4	3	4	3	3	4	1	2	3	3	3	53
EVITA	2	3	3	4	3	4	2	4	2	2	3	2	4	1	2	3	2	4	50
FIDYA	3	3	3	2	2	2	3	3	2	3	2	2	2	2	3	3	1	3	44
GALAN	2	3	2	3	2	4	3	4	3	3	2	3	2	3	3	3	3	2	50
JASMINE	4	1	4	4	1	4	3	4	4	4	4	2	2	3	3	4	2	2	55
KAMILA	2	2	3	2	2	2	3	4	2	3	3	2	3	2	2	3	2	2	44
KRISMA	4	3	3	3	2	4	2	4	3	4	4	4	2	3	4	3	3	3	58
LUKAS	4	4	4	4	3	4	2	4	3	3	4	1	3	2	3	4	2	4	58
MARIA	3	2	3	3	2	2	2	4	4	3	2	3	2	3	3	2	2	3	48
MILA	2	2	2	3	3	4	2	4	3	4	3	3	3	2	2	3	2	3	50
OKKY	3	3	3	3	2	3	3	4	3	3	4	3	3	2	3	3	2	3	53

<b>PATRIA</b>	4	4	4	3	3	4	4	3	3	2	4	1	3	2	4	4	2	4	58
<b>PEBRI</b>	1	3	3	1	1	1	4	4	4	3	4	1	1	4	1	3	2	2	43
<b>RAFFI</b>	3	2	2	3	2	4	3	3	4	2	3	2	2	3	3	2	3	4	50
<b>ROSI</b>	4	1	4	4	2	4	3	3	4	3	4	2	3	1	3	3	2	3	53
<b>SABRINA</b>	4	4	4	3	3	4	4	4	4	3	4	1	4	1	4	4	4	4	63
<b>SALSABILA</b>	2	2	1	2	1	4	3	4	2	3	2	1	1	4	1	2	1	3	39
<b>SCHULASTICA</b>	2	3	2	2	2	4	4	4	4	3	4	1	2	3	3	2	2	3	50
<b>SALMA</b>	4	4	4	3	2	4	3	4	3	4	4	4	4	1	4	3	4	2	61
<b>SHAFIRA</b>	4	4	4	3	2	4	3	4	3	4	4	4	4	1	4	3	4	3	62
<b>TAFAREL</b>	3	2	2	3	2	4	3	2	4	2	3	2	2	3	3	2	3	4	49
<b>PUTRI</b>	3	3	3	2	2	2	3	4	4	3	3	2	3	2	4	3	2	2	50
<b>AFIFAH</b>	4	4	1	2	1	4	4	4	3	2	4	1	2	3	4	3	2	4	52
<b>ALIEFSYIAH</b>	3	3	3	2	2	4	4	4	4	4	3	2	3	2	3	3	2	4	55
<b>ARIEF ABDUL</b>	4	3	4	4	2	3	3	4	4	3	4	2	2	2	4	4	3	3	58
<b>DEVANY</b>	2	3	2	3	2	4	3	4	4	2	3	2	2	3	4	2	2	2	49
<b>DICKA</b>	3	4	4	4	2	4	3	4	4	4	4	3	4	1	4	4	4	4	64
<b>EGA</b>	4	4	4	4	3	4	3	4	4	4	2	4	2	1	4	4	2	4	61
<b>ERISA</b>	4	4	3	2	2	3	3	4	3	3	3	3	4	1	3	2	4	3	54
<b>FAJAR</b>	2	2	2	2	2	4	2	4	2	2	2	1	4	1	2	2	2	2	40
<b>FARRAH</b>	4	3	3	3	2	3	4	4	4	3	3	2	4	2	3	3	2	4	56
<b>FEBRIANA</b>	4	2	2	1	2	2	3	3	3	2	4	1	3	3	4	2	2	2	45
<b>GERY</b>	4	3	3	4	3	4	3	4	4	3	3	2	4	1	4	3	4	4	60
<b>GILANG</b>	4	4	4	4	4	4	4	4	4	4	4	2	4	1	4	4	4	4	67
<b>HADI</b>	4	3	3	3	2	3	2	4	4	4	3	2	4	2	3	2	2	2	52
<b>HAEKAL</b>	3	3	3	3	1	3	2	3	3	2	4	2	2	3	3	4	3	3	50

<b>HESTI</b>	4	2	2	3	2	4	4	4	4	3	4	1	2	3	4	2	2	4	54
<b>IKHTIAR</b>	4	3	2	3	2	3	3	3	3	2	4	3	2	3	2	3	3	4	52
<b>MILENIA</b>	3	1	3	3	1	4	4	4	4	4	4	2	4	2	4	4	2	4	57
<b>NANDA</b>	4	3	2	2	1	3	4	4	2	2	4	1	2	3	2	3	1	3	46
<b>NAUFAL</b>	2	4	2	3	2	4	3	4	3	3	3	2	2	3	3	2	3	4	52
<b>NUR</b>	3	2	2	2	2	2	2	3	3	3	4	1	2	3	3	2	2	2	43
<b>NURKHAYATI</b>	2	4	2	2	2	2	2	2	2	2	4	2	2	3	4	2	4	4	47
<b>RAHINA</b>	4	4	4	4	3	3	3	3	3	3	4	2	3	2	4	4	4	4	61
<b>RIZQI</b>	2	4	2	3	4	4	3	4	4	4	3	4	4	1	4	4	4	4	62
<b>ROBBY</b>	2	2	2	2	2	2	3	2	3	2	2	2	2	3	2	2	2	2	39
<b>RURY</b>	4	4	3	4	1	4	4	4	4	4	3	3	4	1	4	3	1	4	59
<b>SHINTA</b>	2	2	2	2	2	4	3	2	4	3	4	1	1	4	2	3	1	2	44
<b>SITI NUR</b>	2	3	2	1	2	4	2	4	4	4	4	2	4	1	4	2	2	2	49
<b>STYANING</b>	4	3	3	4	2	4	4	4	3	4	4	2	3	1	4	4	4	4	61
<b>TIARA</b>	4	4	4	4	3	4	3	4	3	4	4	1	4	1	1	3	2	4	57
<b>TULUS</b>	3	4	4	4	3	4	3	4	4	4	4	1	1	4	4	4	2	2	59
<b>WAHANA</b>	3	3	3	3	2	3	4	4	3	3	3	2	3	2	3	3	3	3	53
<b>WINARTO</b>	4	4	4	2	1	4	2	4	4	2	4	1	4	1	3	3	3	4	54
	200	184	178	181	130	218	182	233	210	192	215	126	179	133	198	189	160	198	

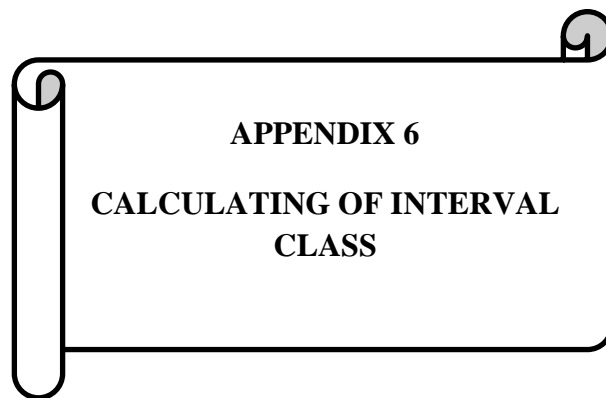


**APPENDIX 5**  
**DATA OF ACCOUNTING**  
**LEARNING ACHIEVEMENT**

**The Data of Accounting Learning Achievement of Students Class XI IPS at  
SMA Negeri 2 Sleman Academic Year 2016/2017**

NO	RESPONDENTS	UH 1	UH 2	UH 3	UTS	UAS	Average	Categorization
1	AGUNG	7.1	7.8	6.4	5.3	5.4	6.4	<i>TIDAK TUNTAS</i>
2	ALVI	8.0	6.0	8.0	7.6	3.8	6.7	<i>TIDAK TUNTAS</i>
3	ALVINA	8.4	8.0	8.4	8.2	3.8	7.4	<i>TIDAK TUNTAS</i>
4	APRILIA	8.0	8.3	8.0	8.2	3.8	7.3	<i>TIDAK TUNTAS</i>
5	ARYA	8.7	7.5	8.7	7.6	3.0	7.1	<i>TIDAK TUNTAS</i>
6	ATIKA	7.7	9.0	7.7	8.2	5.4	7.6	<i>TUNTAS</i>
7	BETARINDA	8.4	7.8	8.4	5.3	4.6	6.9	<i>TIDAK TUNTAS</i>
8	DENI	8.4	8.0	6.5	5.3	2.4	6.1	<i>TIDAK TUNTAS</i>
9	CHATARINA	8.4	9.5	8.4	5.9	4.6	7.4	<i>TIDAK TUNTAS</i>
10	CHRISTOFER	7.7	10.0	7.7	4.0	3.8	6.6	<i>TIDAK TUNTAS</i>
11	EVITA	8.4	5.5	8.4	6.4	3.0	6.3	<i>TIDAK TUNTAS</i>
12	FIDYA	7.7	6.5	7.7	7.6	3.8	6.7	<i>TIDAK TUNTAS</i>
13	GALAN	7.7	5.8	7.7	7.0	4.6	6.5	<i>TIDAK TUNTAS</i>
14	JASMINE	7.7	7.8	7.7	7.0	3.8	6.8	<i>TIDAK TUNTAS</i>
15	KAMILA	8.7	5.5	8.7	9.4	5.3	7.5	<i>TUNTAS</i>
16	KRISMA	8.0	9.0	8.0	8.8	3.8	7.5	<i>TUNTAS</i>
17	LUKAS	7.3	6.5	6.7	7.0	4.6	6.4	<i>TIDAK TUNTAS</i>
18	MARIA	9.0	10.0	9.0	8.8	3.8	8.1	<i>TUNTAS</i>
19	MILA	9.0	8.0	8.7	9.4	6.8	8.4	<i>TUNTAS</i>
20	OKKY	9.0	6.0	8.4	9.4	6.8	7.9	<i>TUNTAS</i>
21	PATRIA	7.6	10.0	7.0	7.6	6.0	7.6	<i>TUNTAS</i>
22	PEBRI	8.7	6.8	8.7	7.6	4.6	7.3	<i>TIDAK TUNTAS</i>
23	RAFFI	7.6	6.3	7.0	8.2	3.0	6.4	<i>TIDAK TUNTAS</i>
24	ROSI	7.7	9.0	7.7	8.8	4.6	7.6	<i>TUNTAS</i>
25	SABRINA	8.3	10.0	8.3	8.8	6.8	8.4	<i>TUNTAS</i>
26	SALSABILA	8.3	7.8	8.0	8.2	4.6	7.4	<i>TIDAK TUNTAS</i>
27	SCHULASTICA	8.3	6.3	7.7	7.0	3.8	6.6	<i>TIDAK TUNTAS</i>
28	SALMA	8.3	8.3	8.7	8.8	4.6	7.7	<i>TUNTAS</i>
29	SHAFIRA	8.3	7.8	8.7	8.8	5.4	7.8	<i>TUNTAS</i>
30	TAFAREL	8.3	7.3	7.7	8.2	3.8	7.1	<i>TIDAK TUNTAS</i>
31	PUTRI	8.3	7.5	7.7	8.2	3.0	6.9	<i>TIDAK TUNTAS</i>
32	AFIFAH	9.3	6.5	7.5	7.6	4.6	7.1	<i>TIDAK TUNTAS</i>
33	ALIEFSYIAH	8.7	9.0	7.5	5.2	3.8	6.8	<i>TIDAK TUNTAS</i>

34	ARIEF	8.4	6.5	7.5	7.0	5.3	6.9	<i>TIDAK TUNTAS</i>
35	DEVANY	9.0	6.0	7.5	8.2	3.8	6.9	<i>TIDAK TUNTAS</i>
36	DICKA	8.7	5.5	7.5	8.2	4.6	6.9	<i>TIDAK TUNTAS</i>
37	EGA	7.9	8.3	9.0	7.6	3.8	7.3	<i>TIDAK TUNTAS</i>
38	ERISA	8.4	8.3	7.5	8.2	6.0	7.7	<i>TUNTAS</i>
39	FAJAR	7.7	7.3	7.5	8.2	6.0	7.3	<i>TIDAK TUNTAS</i>
40	FARRAH	8.7	6.8	6.0	8.2	6.0	7.1	<i>TIDAK TUNTAS</i>
41	FEBRIANA	9.3	7.5	7.5	8.8	6.8	8.0	<i>TUNTAS</i>
42	GERY	8.0	8.3	7.5	8.2	5.4	7.5	<i>TIDAK TUNTAS</i>
43	GILANG	8.0	5.5	7.5	8.2	4.6	6.8	<i>TIDAK TUNTAS</i>
44	HADI	6.6	6.8	7.5	8.2	4.6	6.7	<i>TIDAK TUNTAS</i>
45	HAEKAL	7.9	8.3	7.5	6.4	4.6	6.9	<i>TIDAK TUNTAS</i>
46	HESTI	9.0	9.5	7.5	7.0	5.4	7.7	<i>TUNTAS</i>
47	IKHTIAR	7.0	9.5	7.5	8.2	5.4	7.5	<i>TUNTAS</i>
48	MILENIA	7.6	6.0	7.5	6.4	5.4	6.6	<i>TIDAK TUNTAS</i>
49	NANDA	7.6	6.3	7.5	5.8	4.6	6.4	<i>TIDAK TUNTAS</i>
50	NAUFAL	7.9	9.0	7.5	4.7	4.6	6.7	<i>TIDAK TUNTAS</i>
51	NUR	6.7	5.8	7.8	5.8	6.8	6.6	<i>TIDAK TUNTAS</i>
52	NURKHAYATI	8.4	8.3	6.0	7.0	3.8	6.7	<i>TIDAK TUNTAS</i>
53	RAHINA	8.0	7.0	6.0	8.8	3.8	6.7	<i>TIDAK TUNTAS</i>
54	RIZQI	7.6	5.3	7.5	5.2	3.8	5.9	<i>TIDAK TUNTAS</i>
55	ROBBY	7.7	6.5	7.5	8.2	6.0	7.2	<i>TIDAK TUNTAS</i>
56	RURY	7.7	8.3	7.8	5.8	6.0	7.1	<i>TIDAK TUNTAS</i>
57	SHINTA	7.3	8.3	8.2	6.4	7.6	7.6	<i>TUNTAS</i>
58	SITI NUR	7.3	6.8	7.5	4.7	5.4	6.3	<i>TIDAK TUNTAS</i>
59	STYANING	7.9	8.5	7.5	5.8	5.4	7.0	<i>TIDAK TUNTAS</i>
60	TIARA	7.6	8.3	7.5	5.8	4.6	6.8	<i>TIDAK TUNTAS</i>
61	TULUS	8.0	5.0	7.5	5.8	3.0	5.9	<i>TIDAK TUNTAS</i>
62	WAHANA	8.7	5.8	6.4	7.6	4.6	6.6	<i>TIDAK TUNTAS</i>
63	WINARTO	8.7	5.0	7.5	7.0	6.0	6.8	<i>TIDAK TUNTAS</i>



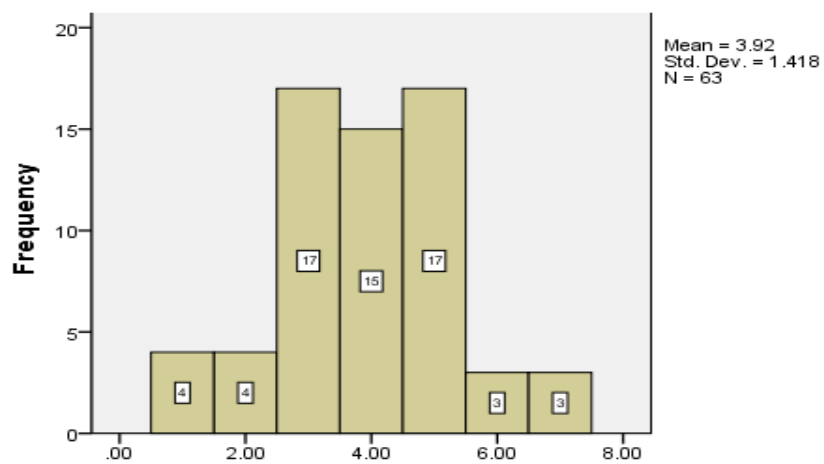
**APPENDIX 6**  
**CALCULATING OF INTERVAL**  
**CLASS**

## CALCULATING OF INTERVAL CLASS

### 1. Locus Of Control

		Locus of Control
N	Valid	63
	Missing	0
Mean		68.3492
Median		69.0000
Mode		69.00
Std. Deviation		3.69026
Minimum		60.00
Maximum		78.00

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	60 - 62,5	4	6.3	6.3
	62,5 - 65	4	6.3	12.7
	65 - 67,5	17	27.0	39.7
	67,5 - 70	15	23.8	63.5
	70 - 72,5	17	27.0	90.5
	72,5 - 75	3	4.8	95.2
	75 - 78	3	4.8	100.0
	Total	63	100.0	100.0

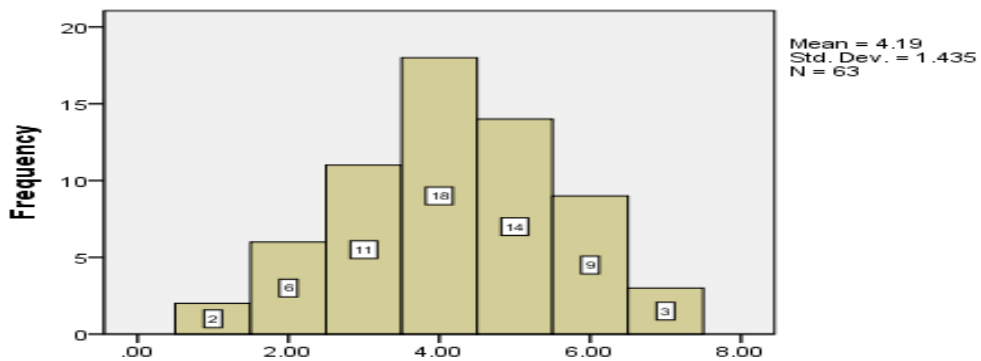


## 2. Student Perceptions of Teacher Teaching Methods

		Student Perceptions of Teacher Teaching Methods
N	Valid	63
	Missing	0
Mean		50.2540
Median		50.0000
Mode		50.00 <sup>a</sup>
Std. Deviation		5.79758
Minimum		36.00
Maximum		65.00

a. Multiple modes exist. The smallest value is shown

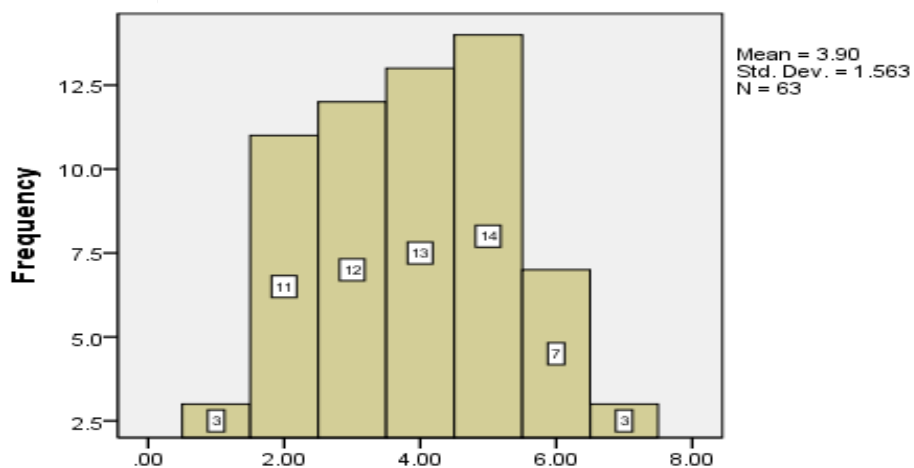
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	36 - 40	2	3.2	3.2	3.2
	40 - 44	6	9.5	9.5	12.7
	44 - 48	11	17.5	17.5	30.2
	48 - 52	18	28.6	28.6	58.7
	52 - 56	14	22.2	22.2	81.0
	56 - 60	9	14.3	14.3	95.2
	60 - 65	3	4.8	4.8	100.0
	Total	63	100.0	100.0	



### 3. Parents Concern

		Parents Concern
N	Valid	63
	Missing	0
Mean		52.4762
Median		53.0000
Mode		50.00
Std. Deviation		6.60854
Minimum		39.00
Maximum		67.00

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid	39 - 43	3	4.8	4.8
	43 - 47	11	17.5	22.2
	47 - 51	12	19.0	41.3
	51 - 55	13	20.6	61.9
	55 - 59	14	22.2	84.1
	59 - 63	7	11.1	95.2
	63 - 67	3	4.8	100.0
	Total	63	100.0	100.0

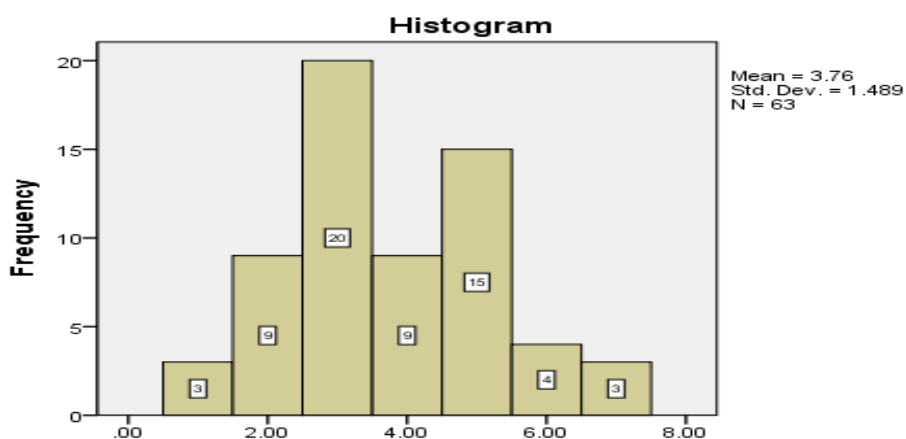


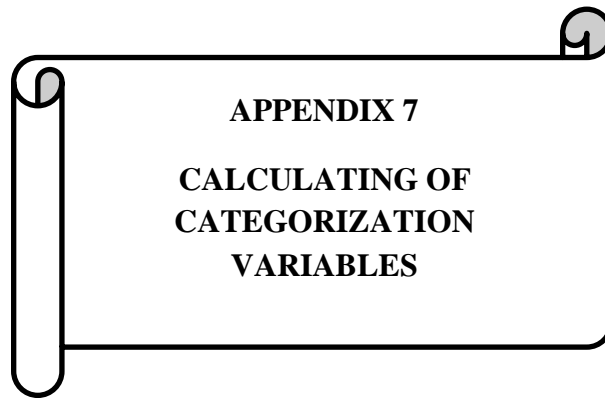
#### 4. Accounting Learning Achievement

		Prestasi Belajar
N	Valid	63
	Missing	0
Mean		7.0540
Median		6.9000
Mode		6.70 <sup>a</sup>
Std. Deviation		.56421
Minimum		5.90
Maximum		8.40

a. Multiple modes exist. The smallest value is shown

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	5.9-6.2	3	4.8	4.8	4.8
	6.2-6.6	9	14.3	14.3	19.0
	6.6-7.0	20	31.7	31.7	50.8
	7.0-7.3	9	14.3	14.3	65.1
	7.3-7.7	15	23.8	23.8	88.9
	7.7-8.1	4	6.3	6.3	95.2
	8.1-8.5	3	4.8	4.8	100.0
	Total	63	100.0	100.0	





**APPENDIX 7**  
**CALCULATING OF**  
**CATEGORIZATION**  
**VARIABLES**

## THE FORMULA FOR CALCULATING OF CATEGORIZATION VARIABLES

### A. Locus of Control

#### 1. Internal Locus of Control

$$M = \frac{\sum fiXi}{\sum fi}$$

$$= 34.35$$

$$SD = \sqrt{\frac{\sum (xi-x)^2}{n}}$$

$$= 2.38$$

$$\text{High group} = > (M + 1SD)$$

$$= > (34.35 + 2.38)$$

$$= > 36.73$$

$$\text{Enough group} = (M - 1SD) \text{ till } (M + 1SD)$$

$$= (34.35 - 2.38) \text{ till } (34.35 + 2.38)$$

$$= 31.97 \text{ till } 36.73$$

$$\text{Low group} = < (Mi - 1SDi)$$

$$= < (34.35 - 2.38)$$

$$= < 31.97$$

## 2. External Locus of Control

$$M = \frac{\sum f_i X_i}{\sum f_i}$$

$$= 34$$

$$SD = \sqrt{\frac{\sum (x_i - \bar{x})^2}{n}}$$

$$= 3.66$$

$$\text{High group} = > (M + 1SD)$$

$$= > (34 + 3.66)$$

$$= > 37.66$$

$$\text{Enough group} = (M - 1SD) \text{ till } (M + 1SD)$$

$$= (34.35 - 2.38) \text{ till } (34.35 + 2.38)$$

$$= 30.34 \text{ till } 37.66$$

$$\text{Low group} = < (M - 1SD)$$

$$= < (34 - 3.66)$$

$$= < 30.34$$

## B. Student Perceptions of Teacher Teaching Methods

$$M = \frac{\sum f_i X_i}{\sum f_i}$$
$$= 50.25$$

$$SD = \sqrt{\frac{\sum (x_i - \bar{x})^2}{n}}$$
$$= 5.79$$

$$\text{Good group} = > (M + 1SD)$$
$$= > (50.25 + 5.79)$$
$$= > 56.05$$

$$\text{Enough group} = (M - 1SD) \text{ till } (M + 1SD)$$
$$= (50.25 - 5.79) \text{ till } (50.25 + 5.79)$$
$$= 44.46 \text{ till } 56.05$$

$$\text{Not good group} = < (M - 1SD)$$
$$= < (50.25 - 5.79)$$
$$= < 44.46$$

### C. Parents Concern

$$M = \frac{\sum f_i X_i}{\sum f_i}$$

$$= 52,48$$

$$SD = \sqrt{\frac{\sum (x_i - \bar{x})^2}{n}}$$

$$= 6,61$$

$$\text{High Group} = > (M + 1SD)$$

$$= > (52.48 + 6.61)$$

$$= > 59.08$$

$$\text{Eough Group} = (M - 1SD) \text{ till } (M + 1SD)$$

$$= (52.48 - 6.61) \text{ till } (52.48 + 6.61)$$

$$= 45,87 \text{ till } 59,07$$

$$\text{Low Group} = < (M - 1SD)$$

$$= < (52.48 - 6.61)$$

$$= < 45,87$$

## THE RESULTS OF DATA CATEGORIZATION VARIABLES

### Internal Locus of Control Tendency

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Low	7	11.1	11.1	11.1
	Enough	45	71.4	71.4	82.5
	High	11	17.5	17.5	100.0
	Total	63	100.0	100.0	

### External Locus of Control Tendency

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Low	8	12.7	12.7	12.7
	Enough	42	66.7	66.7	79.4
	High	13	20.6	20.6	100.0
	Total	63	100.0	100.0	

### Student Perceptions of Teacher Teaching Methods Tendency

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Not Good	9	14.3	14.3	14.3
	Enough	44	69.8	69.8	84.1
	Good	10	15.9	15.9	100.0
	Total	63	100.0	100.0	

### Parents Concern Tendency

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Low	12	19.0	19.0	19.0
	Enough	41	65.1	65.1	84.1
	High	10	15.9	15.9	100.0
	Total	63	100.0	100.0	

### Locus Of Control Categorization

NAME	INTERNAL LOCUS OF CONTROL															
	1	2	3	4	5	6	7	8	9	10	11	12	13	Total	Xint	Zint
AGUNG	2	3	2	3	4	2	3	3	3	3	2	3	3	36	5.14	0.68
ALVI	3	3	3	2	4	1	3	3	4	4	2	3	2	37	5.29	1.11
ALVINA	3	2	1	3	4	2	3	2	3	3	2	4	2	34	4.86	-0.16
APRILIA	4	3	3	2	4	2	3	3	3	2	3	3	3	38	5.43	1.53
ARYA	2	2	2	2	4	1	4	2	4	4	1	4	2	34	4.86	-0.16
ATIKA	3	2	2	2	4	1	3	3	4	4	2	4	4	38	5.43	1.53
BETARINDA	3	2	2	3	4	1	3	3	3	4	2	3	2	35	5.00	0.26
DENI	2	2	3	2	4	1	3	3	4	4	1	3	2	34	4.86	-0.16
CHATARINA	2	2	2	2	3	2	2	2	3	3	2	3	2	30	4.29	-1.84
CHRISTOFER	3	3	2	2	4	1	4	1	3	4	1	3	2	33	4.71	-0.58
EVITA	2	2	2	2	3	1	3	3	3	3	2	3	2	31	4.43	-1.42
FIDYA	3	3	3	1	4	2	3	2	3	4	3	2	3	36	5.14	0.68
GALAN	3	2	2	2	1	1	3	2	3	4	1	3	3	30	4.29	-1.84
JASMINE	3	2	2	2	4	1	4	3	4	4	1	3	2	35	5.00	0.26
KAMILA	3	3	3	3	3	2	3	3	3	3	2	3	2	36	5.14	0.68
KRISMA	4	3	2	1	4	1	3	3	4	4	2	2	3	36	5.14	0.68
LUKAS	4	3	1	3	3	1	3	2	4	3	1	3	2	33	4.71	-0.58
MARIA	4	3	2	2	4	1	3	3	3	4	2	3	2	36	5.14	0.68
MILA	4	3	2	2	4	1	4	3	3	4	2	3	2	37	5.29	1.11
OKKY	2	2	3	3	4	1	4	3	4	4	2	2	3	37	5.29	1.11

PATRIA	3	2	2	2	3	1	3	2	3	4	2	2	3	32	4.57	-1.00
PEBRI	3	2	3	2	4	1	3	2	3	4	2	3	2	34	4.86	-0.16
RAFFI	2	2	2	2	3	2	2	2	3	4	3	3	3	33	4.71	-0.58
ROSI	2	2	3	2	3	2	2	2	4	4	2	3	2	33	4.71	-0.58
SABRINA	3	3	3	2	3	2	3	3	4	2	3	3	2	36	5.14	0.68
SALSABILA	2	2	2	3	3	2	2	2	3	4	1	4	2	32	4.57	-1.00
SCHULASTICA	3	2	3	2	2	2	3	2	3	3	2	3	2	32	4.57	-1.00
SALMA	3	2	2	1	1	1	4	4	4	4	3	2	2	33	4.71	-0.58
SHAFIRA	3	2	2	4	1	1	4	4	3	4	1	2	2	33	4.71	-0.58
TAFAREL	3	2	2	2	3	1	3	2	3	4	1	3	2	31	4.43	-1.42
PUTRI	3	2	1	3	3	2	2	2	3	4	2	3	3	33	4.71	-0.58
AFIFAH	4	3	3	1	3	1	3	4	3	4	2	3	2	36	5.14	0.68
ALIEFSYIAH	3	2	3	2	4	2	3	3	3	4	2	3	2	36	5.14	0.68
ARIEF	3	3	3	2	3	2	2	2	2	3	1	3	3	32	4.57	-1.00
DEVANY	2	2	1	3	3	1	3	2	2	4	1	4	1	29	4.14	-2.26
DICKA	4	3	2	1	4	1	3	3	3	4	1	4	2	35	5.00	0.26
EGA	4	4	3	1	3	1	4	4	4	4	2	2	4	40	5.71	2.37
ERISA	3	3	2	2	3	1	3	3	3	4	2	2	3	34	4.86	-0.16
FAJAR	2	4	3	1	4	1	4	3	4	4	2	3	3	38	5.43	1.53
FARRAH	3	3	2	2	3	2	3	3	3	3	2	3	3	35	5.00	0.26
FEBRIANA	3	2	2	3	4	2	3	2	3	3	1	3	2	33	4.71	-0.58
GERY	3	2	2	3	3	2	3	2	3	3	2	3	2	33	4.71	-0.58
GILANG	2	2	2	2	3	2	3	2	3	3	2	3	2	31	4.43	-1.42
HADI	3	3	2	2	3	2	4	2	3	4	3	3	3	37	5.29	1.11

HAEKAL	2	2	2	3	4	2	2	2	3	3	1	4	2	32	4.57	-1.00
HESTI	2	2	1	3	4	1	3	2	4	4	1	4	1	32	4.57	-1.00
IKHTIAR	3	3	3	2	3	2	4	3	3	4	1	3	3	37	5.29	1.11
MILENIA	3	3	3	1	4	1	4	3	4	4	1	4	3	38	5.43	1.53
NANDA	2	2	1	3	4	1	3	2	3	2	1	4	1	29	4.14	-2.26
NAUFAL	3	2	2	2	2	2	2	3	4	4	1	4	3	34	4.86	-0.16
NUR	4	3	3	2	3	2	4	3	3	1	2	3	2	35	5.00	0.26
NURKHAYATI	3	3	2	2	3	2	2	3	3	3	2	3	3	34	4.86	-0.16
RAHINA	3	3	3	1	3	1	3	3	4	3	3	2	3	35	5.00	0.26
RIZQI	3	3	2	2	4	1	4	3	3	3	2	3	2	35	5.00	0.26
ROBBY	3	3	2	2	3	2	3	3	3	3	2	3	3	35	5.00	0.26
RURY	3	3	3	2	3	1	3	3	3	3	2	3	3	35	5.00	0.26
SHINTA	4	3	2	1	4	1	4	3	4	4	2	3	3	38	5.43	1.53
SITI NUR	3	2	2	2	3	2	3	2	3	3	2	3	2	32	4.57	-1.00
STYANING	2	3	3	2	4	2	2	3	3	4	2	3	3	36	5.14	0.68
TIARA	3	3	3	2	3	2	3	3	3	3	2	3	3	36	5.14	0.68
TULUS	3	3	3	2	3	1	3	3	3	3	2	3	2	34	4.86	-0.16
WAHANA	3	3	2	2	3	1	3	3	3	4	2	2	3	34	4.86	-0.16
WINARTO	4	4	2	1	3	1	4	3	3	4	1	4	2	36	5.14	0.68
														2164		

Mean = 4,91

Deviation Standar = 0,34

NAME	EXTERNAL LOCUS OF CONTROL															Total	Xex	Zex
	14	15	16	17	18	19	20	21	22	23	24	25	26	27				
AGUNG	2	3	3	3	3	3	3	3	3	3	3	3	3	3	41	2.93	1.92	
ALVI	3	2	2	2	2	2	2	3	3	2	3	2	2	2	32	2.29	-0.55	
ALVINA	3	2	2	2	3	2	2	2	4	4	2	3	3	3	37	2.64	0.82	
APRILIA	3	2	2	2	2	2	2	3	3	3	2	2	2	3	33	2.36	-0.28	
ARYA	3	3	2	2	2	2	2	4	2	4	4	4	2	4	40	2.86	1.64	
ATIKA	3	3	2	1	1	1	2	4	4	4	4	2	2	1	34	2.43	-0.01	
BETARINDA	3	2	2	2	2	2	2	3	2	3	4	2	2	3	34	2.43	-0.01	
DENI	1	2	1	1	3	1	1	3	3	3	3	2	2	2	28	2.00	-1.65	
CHATARINA	3	3	2	2	3	2	2	2	2	3	1	2	3	3	33	2.36	-0.28	
CHRISTOFER	4	2	2	1	2	2	1	4	3	3	4	2	4	2	36	2.57	0.54	
EVITA	4	3	1	2	3	1	1	3	3	2	2	1	2	2	30	2.14	-1.10	
FIDYA	3	1	1	1	3	1	1	3	3	2	1	2	1	1	24	1.71	-2.75	
GALAN	4	2	2	2	3	2	1	3	3	3	3	3	2	2	35	2.50	0.27	
JASMINE	4	3	1	2	3	3	2	3	2	3	2	2	2	2	34	2.43	-0.01	
KAMILA	3	3	2	2	2	2	2	3	3	3	2	2	2	3	34	2.43	-0.01	
KRISMA	4	1	1	2	3	2	2	3	2	2	4	2	2	2	32	2.29	-0.55	
LUKAS	3	3	2	1	2	2	2	3	3	2	2	2	3	2	32	2.29	-0.55	
MARIA	3	2	2	3	3	3	2	3	2	4	3	3	2	3	38	2.71	1.09	
MILA	3	2	2	3	3	3	2	3	2	4	3	3	2	3	38	2.71	1.09	
OKKY	3	2	3	1	3	2	2	2	2	2	3	2	2	2	31	2.21	-0.83	

PATRIA	2	4	2	3	2	2	3	3	4	4	1	3	4	3	40	2.86	1.64
PEBRI	3	3	2	2	3	2	1	2	2	3	2	2	2	3	32	2.29	-0.55
RAFFI	3	2	2	1	3	2	2	3	2	3	2	2	2	2	31	2.21	-0.83
ROSI	4	2	2	2	4	1	2	2	4	4	2	3	3	3	38	2.71	1.09
SABRINA	3	2	2	3	2	2	4	3	2	3	2	2	2	2	34	2.43	-0.01
SALSABILA	2	3	2	3	2	3	2	2	2	2	2	4	3	4	36	2.57	0.54
SCHULASTICA	3	2	2	1	3	2	1	4	2	3	4	2	2	3	34	2.43	-0.01
SALMA	4	3	1	1	2	1	1	3	4	4	4	4	1	3	36	2.57	0.54
SHAFIRA	4	3	1	2	2	2	1	3	1	3	4	4	1	3	34	2.43	-0.01
TAFAREL	2	3	3	3	4	2	3	2	2	4	1	3	4	3	39	2.79	1.37
PUTRI	3	2	2	3	2	2	2	2	2	3	2	3	3	3	34	2.43	-0.01
AFIFAH	4	1	1	1	2	2	1	2	3	3	4	1	2	2	29	2.07	-1.38
ALIEFSYIAH	3	2	2	3	3	2	2	2	2	3	2	2	2	2	32	2.29	-0.55
ARIEF	3	3	2	2	3	2	2	2	2	3	3	3	3	2	35	2.50	0.27
DEVANY	2	3	4	2	4	3	3	2	2	4	2	3	3	3	40	2.86	1.64
DICKA	4	1	2	2	3	1	1	4	4	3	3	2	1	2	33	2.36	-0.28
EGA	4	2	1	2	1	2	1	3	3	3	4	1	1	2	30	2.14	-1.10
ERISA	3	2	2	2	3	2	1	4	3	2	3	2	2	2	33	2.36	-0.28
FAJAR	4	4	2	1	3	3	1	2	4	2	4	4	3	3	40	2.86	1.64
FARRAH	3	2	2	2	2	2	2	3	3	3	2	2	2	2	32	2.29	-0.55
FEBRIANA	3	3	2	3	3	3	2	3	3	3	2	2	2	3	37	2.64	0.82
GERY	3	3	2	2	3	3	2	3	3	3	2	3	3	3	38	2.71	1.09
GILANG	3	3	2	2	3	2	2	2	3	3	2	3	2	3	35	2.50	0.27
HADI	3	2	2	2	3	2	2	3	3	3	2	2	2	2	33	2.36	-0.28

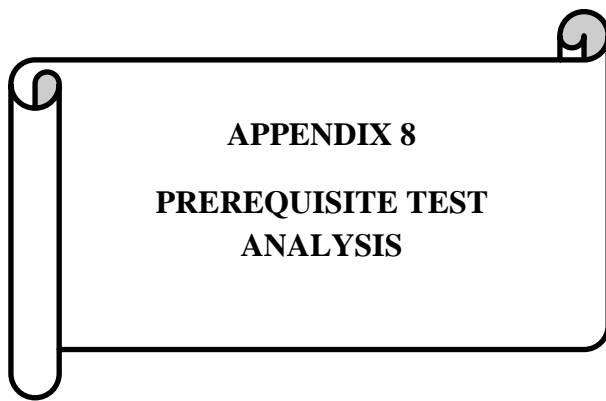
HAEKAL	3	3	2	2	3	1	3	2	2	3	2	2	3	2	33	2.36	-0.28
HESTI	3	2	3	2	4	3	4	2	1	4	2	4	3	3	40	2.86	1.64
IKHTIAR	3	2	2	2	2	2	2	3	2	3	3	3	2	3	34	2.43	-0.01
MILENIA	4	1	2	2	2	1	1	2	2	2	2	2	2	2	27	1.93	-1.93
NANDA	3	3	3	3	3	3	4	1	1	4	1	4	3	4	40	2.86	1.64
NAUFAL	3	2	2	2	2	2	2	3	3	2	3	2	2	1	31	2.21	-0.83
NUR	3	2	2	3	2	2	2	3	4	2	3	2	2	2	34	2.43	-0.01
NURKHAYATI	3	2	2	2	3	2	2	3	3	2	3	2	2	2	33	2.36	-0.28
RAHINA	3	1	1	1	3	2	1	3	3	2	3	2	2	1	28	2.00	-1.65
RIZQI	2	2	1	3	2	1	2	4	2	4	3	2	2	2	32	2.29	-0.55
ROBBY	3	2	2	2	3	2	3	2	3	3	3	3	3	3	37	2.64	0.82
RURY	3	2	2	2	2	2	2	3	3	3	3	3	3	3	36	2.57	0.54
SHINTA	3	2	2	2	2	2	2	4	4	3	4	2	2	1	35	2.50	0.27
SITI NUR	3	3	1	2	2	2	2	3	3	3	2	2	2	3	33	2.36	-0.28
STYANING	3	3	2	2	3	2	2	4	3	3	2	2	2	3	36	2.57	0.54
TIARA	3	2	2	2	2	2	2	3	2	3	3	2	2	3	33	2.36	-0.28
TULUS	4	2	1	2	3	1	1	3	3	1	2	1	2	2	28	2.00	-1.65
WAHANA	4	3	2	2	3	3	2	3	3	2	2	1	2	2	34	2.43	-0.01
WINARTO	4	1	1	2	1	1	1	3	3	4	3	1	1	1	27	1.93	-1.93
															2142		

Mean = 2,43

Deviation Standard = 0,26

NAME	Result		
	Zint	Zex	Categorization
AGUNG	0.68	1.92	
ALVI	1.11	-0.55	INTERNAL
ALVINA	-0.16	0.82	EXTERNAL
APRILIA	1.53	-0.28	INTERNAL
ARYA	-0.16	1.64	EXTERNAL
ATIKA	1.53	-0.01	INTERNAL
BETARINDA	0.26	-0.01	
DENI	-0.16	-1.65	
CHATARINA	-1.84	-0.28	
CHRISTOFER	-0.58	0.54	EXTERNAL
EVITA	-1.42	-1.10	
FIDYA	0.68	-2.75	INTERNAL
GALAN	-1.84	0.27	
JASMINE	0.26	-0.01	
KAMILA	0.68	-0.01	INTERNAL
KRISMA	0.68	-0.55	INTERNAL
LUKAS	-0.58	-0.55	
MARIA	0.68	1.09	INTERNAL
MILA	1.11	1.09	
OKKY	1.11	-0.83	INTERNAL
PATRIA	-1.00	1.64	EXTERNAL
PEBRI	-0.16	-0.55	
RAFFI	-0.58	-0.83	
ROSI	-0.58	1.09	EXTERNAL
SABRINA	0.68	-0.01	INTERNAL
SALSABILA	-1.00	0.54	EXTERNAL
SCHULASTICA	-1.00	-0.01	
SALMA	-0.58	0.54	EXTERNAL
SHAFIRA	-0.58	-0.01	
TAFAREL	-1.42	1.37	EXTERNAL
PUTRI	-0.58	-0.01	
AFIFAH	0.68	-1.38	INTERNAL
ALIEFSYIAH	0.68	-0.55	INTERNAL
ARIEF	-1.00	0.27	
DEVANY	-2.26	1.64	EXTERNAL
DICKA	0.26	-0.28	
EGA	2.37	-1.10	INTERNAL

ERISA	-0.16	-0.28	
FAJAR	1.53	1.64	
FARRAH	0.26	-0.55	
FEBRIANA	-0.58	0.82	EXTERNAL
GERY	-0.58	1.09	EXTERNAL
GILANG	-1.42	0.27	
HADI	1.11	-0.28	INTERNAL
HAEKAL	-1.00	-0.28	
HESTI	-1.00	1.64	EXTERNAL
IKHTIAR	1.11	-0.01	INTERNAL
MILENIA	1.53	-1.93	INTERNAL
NANDA	-2.26	1.64	EXTERNAL
NAUFAL	-0.16	-0.83	
NUR	0.26	-0.01	
NURKHAYATI	-0.16	-0.28	
RAHINA	0.26	-1.65	
RIZQI	0.26	-0.55	
ROBBY	0.26	0.82	
RURY	0.26	0.54	
SHINTA	1.53	0.27	
SITI NUR	-1.00	-0.28	
STYANING	0.68	0.54	
TIARA	0.68	-0.28	INTERNAL
TULUS	-0.16	-1.65	
WAHANA	-0.16	-0.01	
WINARTO	0.68	-1.93	INTERNAL



**APPENDIX 8**  
**PREREQUISITE TEST**  
**ANALYSIS**

## LINEARITY RESULTS

### Accounting\_Learning\_Achievement\*Locus\_Of\_Control

**ANOVA Table**

			Sum of Squares	df	Mean Square	F	Sig.
Accounting Learning Achievement * Locus of Control	Between Groups	(Combined) Linearity	11.001	17	.647	3.333	.001
		Deviation from Linearity	5.271	1	5.271	27.154	.000
			5.730	16	.358	1.845	.054
	Within Groups		8.736	45	.194		
	Total		19.737	62			

### Accounting\_Learning\_Achievement\*Student\_Perceptions\_of\_Teacher\_Teaching\_Methods

**ANOVA Table**

			Sum of Squares	df	Mean Square	F	Sig.
Accounting Learning Achievement * Student Perceptions of Teacher Teaching Methods	Between Groups	(Combined) Linearity	11.310	23	.492	2.276	.011
		Deviation from Linearity	3.317	1	3.317	15.351	.000
			7.994	22	.363	1.682	.077
	Within Groups		8.426	39	.216		
	Total		19.737	62			

**Accounting\_Learning\_Achievement\*Parents\_Concern**

**ANOVA Table**

			Sum of Squares	df	Mean Square	F	Sig.
Accounting Learning Achievement *	Between Groups	(Combined)	10.351	24	.431	1.746	.061
		Linearity	3.064	1	3.064		.001
		Deviation from Linearity	7.287	23	.317	1.283	.243
Parents Concern	Within Groups		9.385	38	.247		
Total			19.737	62			

## MULTICOLINEARITY RESULTS

Model		Collinearity Statistics	
		Tolerance	VIF
1	Locus of Control	.910	1.098
	Student Perceptions of Teacher Teaching Methods	.967	1.035
	Parents Concern	.933	1.072

a. Dependent Variable: Accounting Learning Achievement

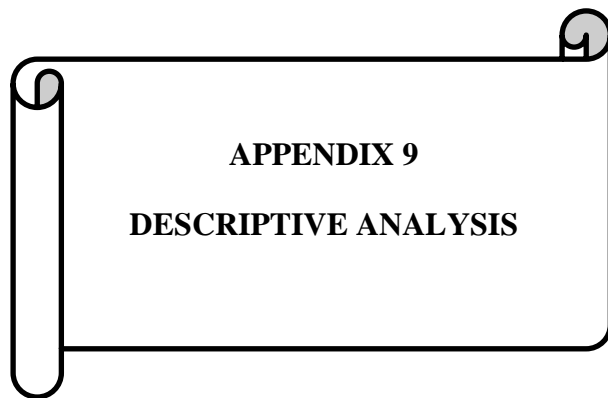
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	.210	1.079	.393	.195	.846
	Locus of Control	.060	.016	.317	3.836	.000
	Student Perceptions of Teacher Teaching Methods	.031	.010	.266	3.193	.002
	Parents Concern	.023	.009	.266	2.631	.011

a. Dependent Variable: Accounting Learning Achievement

### Collinearity Diagnostics<sup>a</sup>

Model	Dimension	Eigen value	Condition Index	Variance Proportions			
				(Constant)	Locus of Control	Student Perceptions of Teacher Teaching Methods	Parents Concern
1	1	3.979	1.000	.00	.00	.00	.00
	2	.013	17.496	.00	.00	.40	.63
	3	.007	23.876	.09	.09	.59	.36
	4	.001	52.882	.91	.90	.00	.00

a. Dependent Variable: Accounting Learning Achievement



**APPENDIX 9**  
**DESCRIPTIVE ANALYSIS**

## DESCRIPTIVE RESEARCH

### Statistics

	Locus of Control	Student Perceptions of Teacher Teaching Methods	Parents Concern	Accounting Learning Achievement
N	Valid	63	63	63
	Missing	0	0	0
Mean		68.3492	50.2540	52.4762
Median		69.0000	50.0000	53.0000
Mode		69.00	50.00 <sup>a</sup>	50.00
Std. Deviation		3.69026	5.79758	6.60854
Minimum		60.00	36.00	39.00
Maximum		78.00	65.00	67.00

a. Multiple modes exist. The smallest value is shown

### Statistics

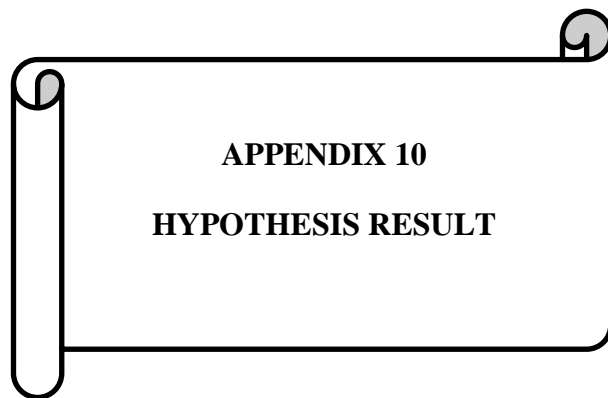
#### Internal Locus of Control

N	Valid	63
	Missing	0
Mean		34.3492
Median		34.0000
Mode		36.00
Std. Deviation		2.38381
Minimum		29.00
Maximum		40.00
Sum		2164.00

### Statistics

#### External Locus of Control

N	Valid	63
	Missing	0
Mean		34.0000
Median		34.0000
Mode		34.00
Std. Deviation		3.66324
Minimum		24.00
Maximum		41.00
Sum		2142.00



**SIMPLE REGRESSION RESULT  
(HYPOTHESIS 1)**

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	Locus of Control <sup>b</sup>	.	Enter

a. Dependent Variable: Accounting Learning Achievement

b. All requested variables entered.

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.517 <sup>a</sup>	.267	.255	.48697

a. Predictors: (Constant), Locus of Control

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5.271	1	5.271	22.229	.000 <sup>b</sup>
	Residual	14.465	61	.237		
	Total	19.737	62			

a. Dependent Variable: Accounting Learning Achievement

b. Predictors: (Constant), Locus of Control

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.653	1.147		1.441	.155
	Locus of Control	.079	.017	.517	4.715	.000

a. Dependent Variable: Accounting Learning Achievement

**SIMPLE REGRESSION RESULT  
HYPOTHESIS 2**

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	Student Perceptions of Teacher Teaching Methods <sup>b</sup>	.	Enter

a. Dependent Variable: Accounting Learning Achievement

b. All requested variables entered.

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.410 <sup>a</sup>	.168	.154	.51882

a. Predictors: (Constant), Student Perceptions of Teacher Teaching Methods

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3.317	1	3.317	12.321	.001 <sup>b</sup>
	Residual	16.420	61	.269		
	Total	19.737	62			

a. Dependent Variable: Accounting Learning Achievement

b. Predictors: (Constant), Student Perceptions of Teacher Teaching Methods

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.049	.575		8.783	.000
	Student Perceptions of Teacher Teaching Methods	.040	.011	.410	3.510	.001

Dependent Variable: Accounting Learning Achievement

**SIMPLE REGRESSION RESULT  
HYPOTHESIS 3**

**Variables Entered/Removed<sup>a</sup>**

Variables Entered	Variables Removed
Parents Concern <sup>b</sup>	.

a. Dependent Variable: Accounting Learning Achievement

b. All requested variables entered.

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.394 <sup>a</sup>	.155	.141	.52280

a. Predictors: (Constant), Parents Concern

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3.064	1	3.064	11.209	.001 <sup>b</sup>
	Residual	16.673	61	.273		
	Total	19.737	62			

a. Dependent Variable: Accounting Learning Achievement

b. Predictors: (Constant), Parents Concern

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.289	.531		9.954	.000
	Parents Concern	.034	.010	.394	3.348	.001

a. Dependent Variable: Accounting Learning Achievement

**MULTIPLE REGRESSION RESULT  
HYPOTHESIS 4**

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	Parents Concern, Student Perceptions of Teacher Teaching Methods , Locus of Control <sup>b</sup>	.	Enter

a. Dependent Variable: Accounting Learning Achievement

b. All requested variables entered.

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.662 <sup>a</sup>	.438	.409	.43373	1.569

a. Predictors: (Constant), Parents Concern, Student Perceptions of Teacher Teaching Methods, Locus of Control

b. Dependent Variable: Accounting Learning Achievement

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	8.637	3	2.879	15.304	.000 <sup>b</sup>
	Residual	11.099	59	.188		
	Total	19.737	62			

a. Dependent Variable: Accounting Learning Achievement

b. Predictors: (Constant), Parents Concern, Student Perceptions of Teacher Teaching Methods, Locus of Control

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.210	1.079		.195	.846
	Locus of Control	.060	.016	.393	3.836	.000
	Student Perceptions of Teacher Teaching Methods	.031	.010	.317	3.193	.002
	Parents Concern	.023	.009	.266	2.631	.011

a. Dependent Variable: Accounting Learning Achievement

### Effective Contribution and Relative Contribution

	X1	X2	X3	Y	X1 <sup>2</sup>	X2 <sup>2</sup>	X3 <sup>2</sup>	Y <sup>2</sup>	X1*Y	X2*Y	X3*Y
1	77	45	54	6.39	5929	2025	2916	40.80143	491.8452	287.442	344.9304
2	69	46	46	6.68	4761	2116	2116	44.64912	461.058	307.372	307.372
3	71	52	44	7.35	5041	2704	1936	54.0225	521.85	382.2	323.4
4	71	53	44	7.25	5041	2809	1936	52.5915	514.892	384.356	319.088
5	74	55	45	7.09	5476	3025	2025	50.32484	524.956	390.17	319.23
6	72	52	59	7.60	5184	2704	3481	57.69922	546.912	394.992	448.164
7	69	46	55	6.88	4761	2116	3025	47.3344	474.72	316.48	378.4
8	62	40	55	6.11	3844	1600	3025	37.3321	378.82	244.4	336.05
9	63	57	51	7.35	3969	3249	2601	54.0225	463.05	418.95	374.85
10	69	47	53	6.64	4761	2209	2809	44.0365	457.884	311.892	351.708
11	61	49	50	6.33	3721	2401	2500	40.0689	386.13	310.17	316.5
12	60	52	44	6.67	3600	2704	1936	44.46222	400.08	346.736	293.392
13	65	49	50	6.55	4225	2401	2500	42.85012	425.49	320.754	327.3
14	69	45	55	6.79	4761	2025	3025	46.07694	468.372	305.46	373.34
15	70	56	44	7.51	4900	3136	1936	56.4602	525.98	420.784	330.616
16	68	54	58	7.52	4624	2916	3364	56.58048	511.496	406.188	436.276
17	65	50	58	6.43	4225	2500	3364	41.32947	417.872	321.44	372.8704
18	74	58	48	8.12	5476	3364	2304	65.96688	601.028	471.076	389.856
19	75	60	50	8.38	5625	3600	2500	70.25792	628.65	502.92	419.1
20	68	59	53	7.92	4624	3481	2809	62.75808	538.696	467.398	419.866
21	72	52	58	7.64	5184	2704	3364	58.44297	550.4256	397.5296	443.3984
22	66	60	43	7.26	4356	3600	1849	52.7657	479.424	435.84	312.352
23	64	49	50	6.41	4096	2401	2500	41.10861	410.3424	314.1684	320.58
24	71	43	53	7.56	5041	1849	2809	57.09314	536.476	324.908	400.468
25	70	52	63	8.45	4900	2704	3969	71.3687	591.36	439.296	532.224
26	68	52	56	7.38	4624	2704	3136	54.43488	501.704	383.656	413.168
27	66	50	50	6.62	4356	2500	2500	43.79792	436.788	330.9	330.9
28	69	51	61	7.74	4761	2601	3721	59.87664	533.922	394.638	472.018
29	67	54	62	7.80	4489	2916	3844	60.8088	522.466	421.092	483.476
30	70	48	49	7.06	4900	2304	2401	49.81536	494.06	338.784	345.842
31	67	40	50	6.95	4489	1600	2500	48.2747	465.516	277.92	347.4
32	65	46	52	7.11	4225	2116	2704	50.49524	461.89	326.876	369.512
33	68	41	55	6.83	4624	1681	3025	46.70356	464.712	280.194	375.87
34	67	50	58	6.93	4489	2500	3364	48.0249	464.31	346.5	401.94
35	69	47	49	6.90	4761	2209	2401	47.6376	476.238	324.394	338.198
36	68	65	64	6.89	4624	4225	4096	47.52724	468.792	448.11	441.216
37	70	53	61	7.31	4900	2809	3721	53.37764	511.42	387.218	445.666
38	67	50	57	7.66	4489	2500	3249	58.6756	513.22	383	436.62

39	78	51	59	7.33	6084	2601	3481	53.67028	571.428	373.626	432.234
40	67	48	53	7.13	4489	2304	2809	50.77988	477.442	342.048	377.678
41	70	42	54	7.99	4900	1764	2916	63.7762	559.02	335.412	431.244
42	71	53	60	7.47	5041	2809	3600	55.8009	530.37	395.91	448.2
43	66	48	67	6.76	4356	2304	4489	45.72464	446.292	324.576	453.054
44	70	50	52	6.72	4900	2500	2704	45.16378	470.428	336.02	349.4608
45	65	54	50	6.92	4225	2916	2500	47.94732	450.086	373.9176	346.22
46	72	39	61	7.68	5184	1521	3721	59.01312	553.104	299.598	468.602
47	71	49	62	7.52	5041	2401	3844	56.61058	534.204	368.676	466.488
48	65	47	44	6.58	4225	2209	1936	43.33852	427.908	309.4104	289.6608
49	69	46	46	6.35	4761	2116	2116	40.36315	438.3708	292.2472	292.2472
50	65	48	52	6.73	4225	2304	2704	45.35214	437.736	323.2512	350.1888
51	69	58	43	6.57	4761	3364	1849	43.17541	453.3852	381.1064	282.5444
52	67	43	47	6.68	4489	1849	2209	44.6224	447.56	287.24	313.96
53	63	48	45	6.72	3969	2304	2025	45.18528	423.486	322.656	302.49
54	67	36	39	5.87	4489	1296	1521	34.4569	393.29	211.32	228.93
55	72	51	57	7.18	5184	2601	3249	51.49498	516.672	365.976	409.032
56	71	55	59	7.11	5041	3025	3481	50.49524	504.526	390.83	419.254
57	73	59	54	7.56	5329	3481	2916	57.13546	551.7924	445.9692	408.1752
58	65	44	49	6.34	4225	1936	2401	40.1601	411.918	278.8368	310.5228
59	72	59	61	7.01	5184	3481	3721	49.20181	505.0368	413.8496	427.8784
60	69	56	40	6.75	4761	3136	1600	45.5841	465.8604	378.0896	270.064
61	62	47	39	5.86	3844	2209	1521	34.36304	363.444	275.514	228.618
62	68	50	54	6.60	4624	2500	2916	43.61282	449.072	330.2	356.616
63	63	57	52	6.83	3969	3249	2704	46.70356	430.542	389.538	355.368
	Total										
	4306	3166	3306	444.3	295156	161188	176194	3153.586	30435.82	22412.022	23411.89
	X1	X2	X3	Y	X1 <sup>2</sup>	X2 <sup>2</sup>	X3 <sup>2</sup>	Y <sup>2</sup>	X1*Y	X2*Y	X3*Y

Descriptions :

- X1 : Locus of Control  
X2 : Student Perceptions of Teacher Teaching Methods  
X3 : Parents Concern  
Y : Accounting Learning Achievement

### A. Relative Contribution

Predictor X1

$$\begin{aligned}\sum x_1y &= \sum x_1y - \frac{(\sum X_1)(\sum Y)}{n} \\ &= 30436 - 30369.8 \\ &= 66\end{aligned}$$

Predictor X2

$$\begin{aligned}\sum x_2y &= \sum x_2y - \frac{(\sum X_2)(\sum Y)}{n} \\ &= 22412.02 - 22329.5 \\ &= 83\end{aligned}$$

Predictor X3

$$\begin{aligned}\sum x_3y &= \sum x_3y - \frac{(\sum X_3)(\sum Y)}{n} \\ &= 23411.88 - 23316.91 \\ &= 95\end{aligned}$$

### B. Effective Contribution

Effective Contribution X1

$$\begin{aligned}SE &= SR\% \times R^2 \\ &= 45.50\% \times 0.409 \\ &= 18.61\%\end{aligned}$$

Relative Contribution X1

$$\begin{aligned}SR\% &= \frac{a_1\sum x_1y}{JKreg} \times 100\% \\ &= \frac{0.06(3.95995)}{0.409} \times 100\% \\ &= 45.50\end{aligned}$$

Relative Contribution X2

$$\begin{aligned}SR\% &= \frac{a_1\sum x_1y}{JKreg} \times 100\% \\ &= \frac{0.031(2.558)}{0.409} \times 100\% \\ &= 29.39\end{aligned}$$

Relative Contribution X3

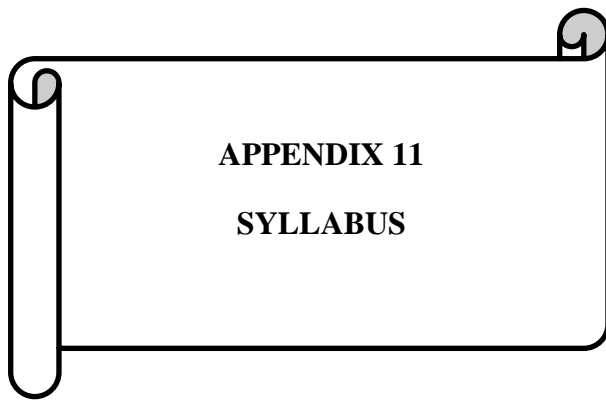
$$\begin{aligned}SR\% &= \frac{a_1\sum x_1y}{JKreg} \times 100\% \\ &= \frac{0.023(2.1844)}{0.409} \times 100\% \\ &= 25.10\end{aligned}$$

Effective Contribution X2

$$\begin{aligned}SE &= SR\% \times R^2 \\ &= 23.39\% \times 0.409 \\ &= 12.02\end{aligned}$$

Effective Contribution X3

$$\begin{aligned}SE &= SR\% \times R^2 \\ &= 25.10\% \times 0.409 \\ &= 10.27\end{aligned}$$



No. Dokumen	:	FM-01/04-01
Tanggal Berlaku	:	18 Juli 2011
No. Revisi	:	1

### PENGEMBANGAN SILABUS DAN SISTEM PENILAIAN

Nama Sekolah : SMA Negeri 2 Sleman

Mata Pelajaran : Ekonomi

Kelas/Semester : XI/I

Standar Kompetensi : 5. Memahami penyusunan siklus akuntansi perusahaan jasa

Kompetensi Dasar	Materi Pelajaran	Indikator	Kegiatan Pembelajaran	Penilaian	Alokasi Waktu	Sumber /Bahan /Alat	Pend.Budaya Karakter Bangsa
5.1. Mendeskripsikan akuntansi sebagai sistem informasi	Sistem informasi Akuntansi : <ul style="list-style-type: none"> <li>• Pengertian system informasi akuntansi</li> <li>• Manfaat informasi akuntansi</li> <li>• Proses kegiatan akuntansi</li> <li>• Pemakai informasi akuntansi</li> </ul>	Menjelaskan pengertian system informasi akuntansi : <ul style="list-style-type: none"> <li>• Mengidentifikasi manfaat system informasi akuntansi</li> <li>• Menjelaskan proses akuntansi dan kualitas informasi</li> </ul>	Tatap Muka (TM) <ul style="list-style-type: none"> <li>• Mengkaji referensi tentang pengertian system informasi akuntansi dan manfaatnya</li> <li>• Mendiskusikan manfaat system informasi akuntansi, proses akuntansi dan kualitas informasi akuntansi</li> <li>• Berdiskusi tentang</li> </ul>	Tes : Tertulis Pilihan ganda, uraian, laporan tertulis  Non Tes: Produk unjuk kerja	4x45 menit	Buku Ekonomi XI, Agus M, dkk,  Buku Ekonomi XI Yudhistira, 2010	Jujur, rasa ingin tahu, kerja keras, mandiri, kreatif, tanggung jawab

	<ul style="list-style-type: none"> <li>• Bidang akuntansi dan profesi akuntansi</li> </ul>	<p>akuntansi</p> <ul style="list-style-type: none"> <li>• Mengidentifikasi pemakai informasi akuntansi dari pihak internal dan eksternal</li> <li>• Mengidentifikasi bidang-bidang Akuntansi dan tugas dari masing-masing profesi akuntansi</li> </ul>	<p>pemakai informasi akuntansi, bidang akuntansi, dan profesi akuntan</p> <p>Tugas Terstruktur (TT)</p> <ul style="list-style-type: none"> <li>• Mengerjakan Lembar Kerja Soal (LKS)</li> </ul> <p>Kegiatan Mandiri Tidak Terstruktur (KMTT)</p> <ul style="list-style-type: none"> <li>• Membuat kliping tentang profesi akuntansi</li> </ul>	<p>Penilain : Sikap</p>		<p>Buku Ekonomi XI, 2010, Erlangga</p> <p>Internet</p> <p>Bahan : -</p> <p>Alat : LCD</p>	
5.2 Menafsirkan persamaan akuntansi	Persamaan Akuntansi	<ul style="list-style-type: none"> <li>• Mengidentifikasi persamaan akuntansi (C1)</li> <li>• Menyusun persamaan akuntansi (C3)</li> <li>• Menyusun laporan keuangan sederhana berdasarkan persamaan akuntansi</li> </ul>	<p>Tatap Muka</p> <ul style="list-style-type: none"> <li>• Mendiskusikan persamaan transaksi melalui kerja kelompok</li> </ul> <p>Tugas Terstruktur :</p> <ul style="list-style-type: none"> <li>• Menyusun laporan keuangan sederhana</li> </ul>	<p>Tes : Pilihan Ganda, Uraian, Laporan Tertulis</p> <p>Non Tes: Produk Unjuk Kerja : Penilaian Sikap</p>	4 x45 menit	<p>Buku Ekonomi XI, Agus M, dkk,</p> <p>Buku Ekonomi XI Yudhistira, 2010</p> <p>Buku Ekonomi XI, 2010, Erlangga</p>	Jujur, rasa ingin tahu, kerja keras, mandiri, kreatif, tanggung jawab

						Bahan : Bukti-bukti transaksi	
						Alat : LCD	
5.3 Mencatat transaksi berdasarkan mekanisme debit dan kredit	<ul style="list-style-type: none"> <li>Karakteristik Perusahaan</li> <li>Mendeskripsikan debit dan kredit</li> </ul>	<ul style="list-style-type: none"> <li>Mendeskripsikan karakteristik perusahaan jasa (C1)</li> <li>Mengidentifikasi contoh transaksi perusahaan jasa (C1)</li> <li>Menganalisis bukti transaksi keuangan/bukti pencatatan (C4)</li> <li>Mendeskripsikan mekanisme debit dan kredit berdasarkan transaksi (C1)</li> </ul>	<p>Tatap Muka</p> <ul style="list-style-type: none"> <li>Mengkaji referensi tentang karakteristik perusahaan jasa beserta contoh dari transaksinya</li> </ul> <p>Tugas Terstruktur</p> <p>Berdiskusi untuk menganalisis bukti transaksi</p> <p>Kegiatan Mandiri Tanpa Terstruktur</p> <ul style="list-style-type: none"> <li>Observasi perusahaan jasa di sekitar lingkungan</li> </ul> <p>Tatap Muka</p> <ul style="list-style-type: none"> <li>Mendiskusikan Karakteristik Jurnal Umum</li> <li>Mencatat jurnal umum perusahaan jasa melalui kerja individu</li> </ul>		6 x45 menit	<p>Buku Ekonomi XI, Agus M, dkk,</p> <p>Buku Ekonomi XI Yudhistira, 2010</p> <p>Buku Ekonomi XI, 2010, Erlangga</p> <p>Bahan : Bukti-bukti transaksi</p>	Jujur, rasa ingin tahu, kerja keras, mandiri, kreatif, tanggung jawab

			<p>Tugas Terstruktur</p> <ul style="list-style-type: none"> <li>• Mendiskusikan Karakteristik</li> </ul> <p>Tugas Mandiri Tanpa Terstruktur</p> <ul style="list-style-type: none"> <li>• Menyusun transaksi dan jurnal berdasarkan kegiatan perusahaan jasa yang ada</li> </ul>				
5.4. Mencatat transaksi dokumen ke dalam jurnal umum	Tahap Pencatatan Jurnal umum	<ul style="list-style-type: none"> <li>• Mendeskripsikan jurnal umum (C1)</li> <li>• Mencatat transaksi keuangan perusahaan jasa dalam jurnal umum (C3)</li> </ul>	<p>Tatap Muka</p> <ul style="list-style-type: none"> <li>• Mengkaji referensi melalui kajian pustaka</li> <li>• Mencatat dokumen kedalam jurnal umum</li> </ul>	<p>Ulangan harian</p> <p>Penilaian Afektif</p>	8x45 menit	<p>Buku Ekonomi XI, Agus M, dkk,</p> <p>Buku Ekonomi XI Yudhistira, 2010</p> <p>Buku Ekonomi XI, 2010, Erlangga</p> <p>Bahan : Bukti-bukti</p>	<p>Jujur, rasa ingin tahu, kerja keras, mandiri, kreatif, tanggung jawab</p>

						transaksi Internet Bahan - Alat LCD	
5.5. Melakukan posting dari jurnal ke buku besar	Posting ke buku besar	<ul style="list-style-type: none"> <li>• Fungsi dan bentuk buku besar (C1)</li> <li>• Memindahbukukan jurnal ke buku besar (posting) (C3)</li> <li>• Mendeskripsikan pengertian buku besar</li> </ul>	Tatap Muka <ul style="list-style-type: none"> <li>• Mengkaji referensi melalui kajian pustaka</li> <li>• Melakukan posting dari jurnal ke buku besar</li> </ul>		8x45 menit	Buku Ekonomi XI, Agus M, dkk,  Buku Ekonomi XI Yudhistira, 2010  Buku Ekonomi XI, 2010, Erlangga Bahan : Bukti-bukti transaksi	Jujur, rasa ingin tahu, kerja keras, mandiri, kreatif, tanggung jawab

						Internet	
						Bahan	
						-	
						Alat	
						LCD	
5.6. Membuat ikhtisar siklus akuntansi perusahaan jasa	Neraca Saldo	Menyusun Neraca Saldo	Tatap Muka <ul style="list-style-type: none"> <li>• Mengkaji referensi dengan diskusi dan penugasan</li> <li>• Menyusun neraca saldo</li> </ul>				

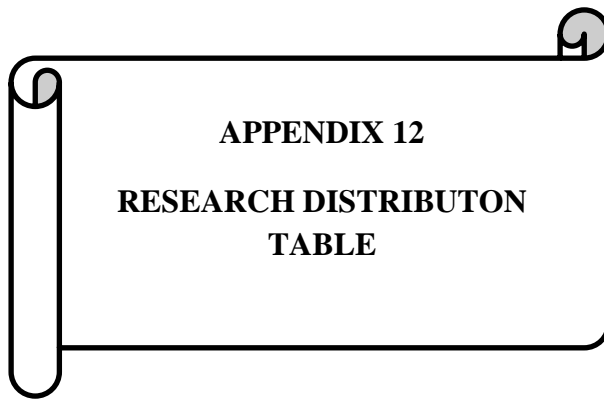
Sleman, Juli 2016

Mengetahui,  
Kepala Sekolah

Guru Mata Pelajaran

Dra. Dahari, M.M  
NIP 19600813 198803 1 003

Ninik Kuniawati, S.Pd  
NIP 19660830199103 2010



dk	Significance Level		
	0.05	0.02	0.01
1	12.706	31.821	63.657
2	4.303	6.965	9.925
3	3.182	4.541	5.841
4	2.776	3.747	4.604
5	2.571	3.365	4.032
6	2.447	3.143	3.707
7	2.365	2.998	3.499
8	2.306	2.896	3.355
9	2.262	2.821	3.250
10	2.228	2.764	3.169
11	2.201	2.718	3.106
12	2.179	2.681	3.055
13	2.160	2.650	3.012
14	2.145	2.624	2.977
15	2.131	2.602	2.947
16	2.120	2.583	2.921
17	2.110	2.567	2.898
18	2.101	2.552	2.878
19	2.093	2.539	2.861
20	2.086	2.528	2.845
21	2.080	2.518	2.831
22	2.074	2.508	2.819
23	2.069	2.500	2.807
24	2.064	2.492	2.797
25	2.060	2.485	2.787
26	2.056	2.479	2.779
27	2.052	2.473	2.771
28	2.048	2.467	2.763
29	2.045	2.462	2.756
30	2.042	2.457	2.750
31	2.040	2.453	2.744
32	2.037	2.449	2.738
33	2.035	2.445	2.733
34	2.032	2.441	2.728
35	2.030	2.438	2.724
36	2.028	2.434	2.719
37	2.026	2.431	2.715

38	2.024	2.429	2.712
39	2.023	2.426	2.708
40	2.021	2.423	2.704
41	2.020	2.421	2.701
42	2.018	2.418	2.698
43	2.017	2.416	2.695
44	2.015	2.414	2.692
45	2.014	2.412	2.690
46	2.013	2.410	2.687
47	2.012	2.408	2.685
48	2.011	2.407	2.682
49	2.010	2.405	2.680
50	2.009	2.403	2.678
51	2.008	2.402	2.676
52	2.007	2.400	2.674
53	2.006	2.399	2.672
54	2.005	2.397	2.670
55	2.004	2.396	2.668
56	2.003	2.395	2.667
57	2.002	2.394	2.665
58	2.002	2.392	2.663
59	2.001	2.391	2.662
60	2.000	2.390	2.660
61	2.000	2.389	2.659
62	1.999	2.388	2.657
63	1.998	2.387	2.656
64	1.998	2.386	2.655
65	1.997	2.385	2.654
66	1.997	2.384	2.652
67	1.996	2.383	2.651
68	1.995	2.382	2.650
69	1.995	2.382	2.649
70	1.994	2.381	2.648
71	1.994	2.380	2.647
72	1.993	2.379	2.646
73	1.993	2.379	2.645
74	1.993	2.378	2.644
75	1.992	2.377	2.643
76	1.992	2.376	2.642

77	1.991	2.376	2.641
78	1.991	2.375	2.640
79	1.990	2.374	2.640
80	1.990	2.374	2.639
81	1.990	2.373	2.638
82	1.989	2.373	2.637
83	1.989	2.372	2.636
84	1.989	2.372	2.636
85	1.988	2.371	2.635
86	1.988	2.370	2.634
87	1.988	2.370	2.634
88	1.987	2.369	2.633

89	1.987	2.369	2.632
90	1.987	2.368	2.632
91	1.986	2.368	2.631
92	1.986	2.368	2.630
93	1.986	2.367	2.630
94	1.986	2.367	2.629
95	1.985	2.366	2.629
96	1.985	2.366	2.628
97	1.985	2.365	2.627
98	1.984	2.365	2.627
99	1.984	2.365	2.626
100	1.984	2.364	2.626

**Scores of r tabel distribution**

dk	Significance level	
	0.05	0.01
1	0.997	1.000
2	0.950	0.990
3	0.878	0.959
4	0.811	0.917
5	0.754	0.875
6	0.707	0.834
7	0.666	0.798
8	0.632	0.765
9	0.602	0.735
10	0.576	0.708
11	0.553	0.684
12	0.532	0.661
13	0.514	0.641
14	0.497	0.623
15	0.482	0.606
16	0.468	0.590
17	0.456	0.575
18	0.444	0.561
19	0.433	0.549
20	0.423	0.537
21	0.413	0.526
22	0.404	0.515
23	0.396	0.505
24	0.388	0.496
25	0.381	0.487
26	0.374	0.479
27	0.367	0.471
28	0.361	0.463
29	0.355	0.456
30	0.349	0.449
31	0.344	0.442
32	0.339	0.436
33	0.334	0.430
34	0.329	0.424
35	0.325	0.418
36	0.320	0.413
37	0.316	0.408
38	0.312	0.403
39	0.308	0.398
40	0.304	0.393
41	0.301	0.389
42	0.297	0.384
43	0.294	0.380
44	0.291	0.376
45	0.288	0.372
46	0.285	0.368
47	0.282	0.365
48	0.279	0.361
49	0.276	0.358
50	0.273	0.354
51	0.271	0.351
52	0.268	0.348
53	0.266	0.345
54	0.263	0.341
55	0.261	0.339
56	0.259	0.336
57	0.256	0.333
58	0.254	0.330
59	0.252	0.327
60	0.250	0.325
61	0.248	0.322
62	0.246	0.320
63	0.244	0.317
64	0.242	0.315
65	0.240	0.313
66	0.239	0.310
67	0.237	0.308
68	0.235	0.306
69	0.234	0.304
70	0.232	0.302
71	0.230	0.300
72	0.229	0.298
73	0.227	0.296

74	0.226	0.294
75	0.224	0.292
76	0.223	0.290
77	0.221	0.288
78	0.220	0.286
79	0.219	0.285
80	0.217	0.283
81	0.216	0.281
82	0.215	0.280
83	0.213	0.278
84	0.212	0.276
85	0.211	0.275
86	0.210	0.273
87	0.208	0.272

88	0.207	0.270
89	0.206	0.269
90	0.205	0.267
91	0.204	0.266
92	0.203	0.264
93	0.202	0.263
94	0.201	0.262
95	0.200	0.260
96	0.199	0.259
97	0.198	0.258
98	0.197	0.256
99	0.196	0.255
100	0.195	0.254

**Scores of F tabel distribution**

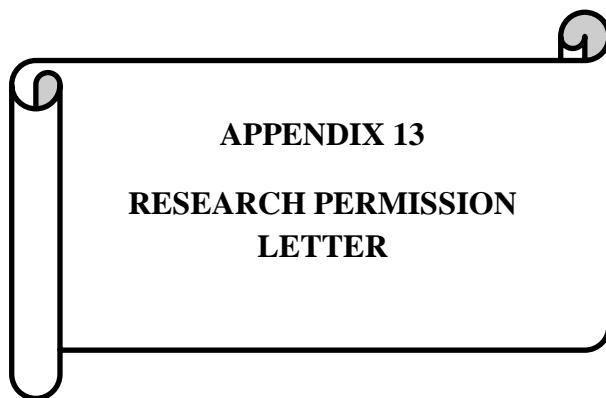
TABEL DISTRIBUSI F DENGAN $\alpha=5\%$										
df2	df1									
	1	2	3	4	5	6	7	8	9	10
1	161.448	199.500	215.707	224.583	230.162	233.986	236.768	238.883	240.543	241.882
2	18.513	19.000	19.164	19.247	19.296	19.330	19.353	19.371	19.385	19.396
3	10.128	9.552	9.277	9.117	9.013	8.941	8.887	8.845	8.812	8.786
4	7.709	6.944	6.591	6.388	6.256	6.163	6.094	6.041	5.999	5.964
5	6.608	5.786	5.409	5.192	5.050	4.950	4.876	4.818	4.772	4.735
6	5.987	5.143	4.757	4.534	4.387	4.284	4.207	4.147	4.099	4.060
7	5.591	4.737	4.347	4.120	3.972	3.866	3.787	3.726	3.677	3.637
8	5.318	4.459	4.066	3.838	3.687	3.581	3.500	3.438	3.388	3.347
9	5.117	4.256	3.863	3.633	3.482	3.374	3.293	3.230	3.179	3.137
10	4.965	4.103	3.708	3.478	3.326	3.217	3.135	3.072	3.020	2.978
11	4.844	3.982	3.587	3.357	3.204	3.095	3.012	2.948	2.896	2.854
12	4.747	3.885	3.490	3.259	3.106	2.996	2.913	2.849	2.796	2.753
13	4.667	3.806	3.411	3.179	3.025	2.915	2.832	2.767	2.714	2.671
14	4.600	3.739	3.344	3.112	2.958	2.848	2.764	2.699	2.646	2.602
15	4.543	3.682	3.287	3.056	2.901	2.790	2.707	2.641	2.588	2.544
16	4.494	3.634	3.239	3.007	2.852	2.741	2.657	2.591	2.538	2.494
17	4.451	3.592	3.197	2.965	2.810	2.699	2.614	2.548	2.494	2.450
18	4.414	3.555	3.160	2.928	2.773	2.661	2.577	2.510	2.456	2.412
19	4.381	3.522	3.127	2.895	2.740	2.628	2.544	2.477	2.423	2.378

20	4.351	3.493	3.098	2.866	2.711	2.599	2.514	2.447	2.393	2.348
21	4.325	3.467	3.072	2.840	2.685	2.573	2.488	2.420	2.366	2.321
22	4.301	3.443	3.049	2.817	2.661	2.549	2.464	2.397	2.342	2.297
23	4.279	3.422	3.028	2.796	2.640	2.528	2.442	2.375	2.320	2.275
24	4.260	3.403	3.009	2.776	2.621	2.508	2.423	2.355	2.300	2.255
25	4.242	3.385	2.991	2.759	2.603	2.490	2.405	2.337	2.282	2.236
26	4.225	3.369	2.975	2.743	2.587	2.474	2.388	2.321	2.265	2.220
27	4.210	3.354	2.960	2.728	2.572	2.459	2.373	2.305	2.250	2.204
28	4.196	3.340	2.947	2.714	2.558	2.445	2.359	2.291	2.236	2.190
29	4.183	3.328	2.934	2.701	2.545	2.432	2.346	2.278	2.223	2.177
30	4.171	3.316	2.922	2.690	2.534	2.421	2.334	2.266	2.211	2.165
31	4.160	3.305	2.911	2.679	2.523	2.409	2.323	2.255	2.199	2.153
32	4.149	3.295	2.901	2.668	2.512	2.399	2.313	2.244	2.189	2.142
33	4.139	3.285	2.892	2.659	2.503	2.389	2.303	2.235	2.179	2.133
34	4.130	3.276	2.883	2.650	2.494	2.380	2.294	2.225	2.170	2.123
35	4.121	3.267	2.874	2.641	2.485	2.372	2.285	2.217	2.161	2.114
36	4.113	3.259	2.866	2.634	2.477	2.364	2.277	2.209	2.153	2.106
37	4.105	3.252	2.859	2.626	2.470	2.356	2.270	2.201	2.145	2.098
38	4.098	3.245	2.852	2.619	2.463	2.349	2.262	2.194	2.138	2.091
39	4.091	3.238	2.845	2.612	2.456	2.342	2.255	2.187	2.131	2.084
40	4.085	3.232	2.839	2.606	2.449	2.336	2.249	2.180	2.124	2.077
41	4.079	3.226	2.833	2.600	2.443	2.330	2.243	2.174	2.118	2.071
42	4.073	3.220	2.827	2.594	2.438	2.324	2.237	2.168	2.112	2.065
43	4.067	3.214	2.822	2.589	2.432	2.318	2.232	2.163	2.106	2.059

44	4.062	3.209	2.816	2.584	2.427	2.313	2.226	2.157	2.101	2.054
45	4.057	3.204	2.812	2.579	2.422	2.308	2.221	2.152	2.096	2.049
46	4.052	3.200	2.807	2.574	2.417	2.304	2.216	2.147	2.091	2.044
47	4.047	3.195	2.802	2.570	2.413	2.299	2.212	2.143	2.086	2.039
48	4.043	3.191	2.798	2.565	2.409	2.295	2.207	2.138	2.082	2.035
49	4.038	3.187	2.794	2.561	2.404	2.290	2.203	2.134	2.077	2.030
50	4.034	3.183	2.790	2.557	2.400	2.286	2.199	2.130	2.073	2.026
51	4.030	3.179	2.786	2.553	2.397	2.283	2.195	2.126	2.069	2.022
52	4.027	3.175	2.783	2.550	2.393	2.279	2.192	2.122	2.066	2.018
53	4.023	3.172	2.779	2.546	2.389	2.275	2.188	2.119	2.062	2.015
54	4.020	3.168	2.776	2.543	2.386	2.272	2.185	2.115	2.059	2.011
55	4.016	3.165	2.773	2.540	2.383	2.269	2.181	2.112	2.055	2.008
56	4.013	3.162	2.769	2.537	2.380	2.266	2.178	2.109	2.052	2.005
57	4.010	3.159	2.766	2.534	2.377	2.263	2.175	2.106	2.049	2.001
58	4.007	3.156	2.764	2.531	2.374	2.260	2.172	2.103	2.046	1.998
59	4.004	3.153	2.761	2.528	2.371	2.257	2.169	2.100	2.043	1.995
60	4.001	3.150	2.758	2.525	2.368	2.254	2.167	2.097	2.040	1.993
61	3.998	3.148	2.755	2.523	2.366	2.251	2.164	2.094	2.037	1.990
62	3.996	3.145	2.753	2.520	2.363	2.249	2.161	2.092	2.035	1.987
63	3.993	3.143	2.751	2.518	2.361	2.246	2.159	2.089	2.032	1.985
64	3.991	3.140	2.748	2.515	2.358	2.244	2.156	2.087	2.030	1.982
65	3.989	3.138	2.746	2.513	2.356	2.242	2.154	2.084	2.027	1.980
66	3.986	3.136	2.744	2.511	2.354	2.239	2.152	2.082	2.025	1.977
67	3.984	3.134	2.742	2.509	2.352	2.237	2.150	2.080	2.023	1.975

68	3.982	3.132	2.740	2.507	2.350	2.235	2.148	2.078	2.021	1.973
69	3.980	3.130	2.737	2.505	2.348	2.233	2.145	2.076	2.019	1.971
70	3.978	3.128	2.736	2.503	2.346	2.231	2.143	2.074	2.017	1.969
71	3.976	3.126	2.734	2.501	2.344	2.229	2.142	2.072	2.015	1.967
72	3.974	3.124	2.732	2.499	2.342	2.227	2.140	2.070	2.013	1.965
73	3.972	3.122	2.730	2.497	2.340	2.226	2.138	2.068	2.011	1.963
74	3.970	3.120	2.728	2.495	2.338	2.224	2.136	2.066	2.009	1.961
75	3.968	3.119	2.727	2.494	2.337	2.222	2.134	2.064	2.007	1.959
76	3.967	3.117	2.725	2.492	2.335	2.220	2.133	2.063	2.006	1.958
77	3.965	3.115	2.723	2.490	2.333	2.219	2.131	2.061	2.004	1.956
78	3.963	3.114	2.722	2.489	2.332	2.217	2.129	2.059	2.002	1.954
79	3.962	3.112	2.720	2.487	2.330	2.216	2.128	2.058	2.001	1.953
80	3.960	3.111	2.719	2.486	2.329	2.214	2.126	2.056	1.999	1.951
81	3.959	3.109	2.717	2.484	2.327	2.213	2.125	2.055	1.998	1.950
82	3.957	3.108	2.716	2.483	2.326	2.211	2.123	2.053	1.996	1.948
83	3.956	3.107	2.715	2.482	2.324	2.210	2.122	2.052	1.995	1.947
84	3.955	3.105	2.713	2.480	2.323	2.209	2.121	2.051	1.993	1.945
85	3.953	3.104	2.712	2.479	2.322	2.207	2.119	2.049	1.992	1.944
87	3.951	3.101	2.709	2.476	2.319	2.205	2.117	2.047	1.989	1.941
88	3.949	3.100	2.708	2.475	2.318	2.203	2.115	2.045	1.988	1.940
89	3.948	3.099	2.707	2.474	2.317	2.202	2.114	2.044	1.987	1.939
90	3.947	3.098	2.706	2.473	2.316	2.201	2.113	2.043	1.986	1.938
91	3.946	3.097	2.705	2.472	2.315	2.200	2.112	2.042	1.984	1.936
92	3.945	3.095	2.704	2.471	2.313	2.199	2.111	2.041	1.983	1.935

93	3.943	3.094	2.703	2.470	2.312	2.198	2.110	2.040	1.982	1.934
94	3.942	3.093	2.701	2.469	2.311	2.197	2.109	2.038	1.981	1.933
95	3.941	3.092	2.700	2.467	2.310	2.196	2.108	2.037	1.980	1.932
96	3.940	3.091	2.699	2.466	2.309	2.195	2.106	2.036	1.979	1.931
97	3.939	3.090	2.698	2.465	2.308	2.194	2.105	2.035	1.978	1.930
98	3.938	3.089	2.697	2.465	2.307	2.193	2.104	2.034	1.977	1.929
99	3.937	3.088	2.696	2.464	2.306	2.192	2.103	2.033	1.976	1.928
100	3.936	3.087	2.696	2.463	2.305	2.191	2.103	2.032	1.975	1.927





PEMERINTAH KABUPATEN SLEMAN  
BADAN PERENCANAAN PEMBANGUNAN DAERAH

Jalan Parasamya Nomor 1 Beran, Tridadi, Sleman, Yogyakarta 55511  
Telepon (0274) 868800, Faksimile (0274) 868800  
Website: www.bappeda.slemankab.go.id, E-mail : bappeda@slemankab.go.id

SURAT IZIN

Nomor : 070 / Bappeda / 4024 / 2016

TENTANG  
PENELITIAN

KEPALA BADAN PERENCANAAN PEMBANGUNAN DAERAH

Dasar : Peraturan Bupati Sleman Nomor : 45 Tahun 2013 Tentang Izin Penelitian, Izin Kuliah Kerja Nyata,  
Dan Izin Praktik Kerja Lapangan.  
Menunjuk : Surat dari Kepala Kantor Kesatuan Bangsa Kab. Sleman  
Nomor : 070/Kesbang/3856/2016 Tanggal : 17 Nopember 2016  
Hal : Rekomendasi Penelitian

MENGIZINKAN :

Kepada :  
Nama : MELINDA DHIAN KUSUMA  
No.Mhs/NIM/NIP/NIK : 13803241010  
Program/Tingkat : S1  
Instansi/Perguruan Tinggi : Universitas Negeri Yogyakarta  
Alamat instansi/Perguruan Tinggi : Jl. Colombo No. 1 Yogyakarta  
Alamat Rumah : Tempel Medelan Umbulmartani Ngemplak Sleman  
No. Telp / HP : 085870250790  
Untuk : Mengadakan Penelitian / Pra Survey / Uji Validitas / PKL dengan judul  
**THE EFFECT OF LOCUS OF CONTROL, STUDENT PERCEPTIONS OF  
TEACHER TEACHING METHODS AND PARENTS CONCERN IN  
ACCOUNTING LEARNING ACHIEVEMENT STUDENTS CLASS OF XI IPS  
SMA NEGERI 2 SLEMAN ACADEMIC YEAR 2016/2017**  
Lokasi : SMAN 2 Sleman  
Waktu : Selama 3 Bulan mulai tanggal 17 Nopember 2016 s/d 16 Februari 2017

Dengan ketentuan sebagai berikut :

1. Wajib melaporkan diri kepada Pejabat Pemerintah setempat (Camat/ Kepala Desa) atau Kepala Instansi untuk mendapat petunjuk seperlunya.
2. Wajib menjaga tata tertib dan mentaati ketentuan-ketentuan setempat yang berlaku.
3. Izin tidak disalahgunakan untuk kepentingan-kepentingan di luar yang direkomendasikan.
4. Wajib menyampaikan laporan hasil penelitian berupa 1 (satu) CD format PDF kepada Bupati diserahkan melalui Kepala Badan Perencanaan Pembangunan Daerah.
5. Izin ini dapat dibatalkan sewaktu-waktu apabila tidak dipenuhi ketentuan-ketentuan di atas.

Demikian izin ini dikeluarkan untuk digunakan sebagaimana mestinya, diharapkan pejabat pemerintah/non pemerintah setempat memberikan bantuan seperlunya.

Setelah selesai pelaksanaan penelitian Saudara wajib menyampaikan laporan kepada kami 1 (satu) bulan setelah berakhirnya penelitian.

Dikeluarkan di Sleman

Pada Tanggal : 17 Nopember 2016

a.n. Kepala Badan Perencanaan Pembangunan Daerah

Sekretaris

u.b.

Kepala Bidang Statistik, Penelitian, dan Perencanaan

ERNY MARYATUN, S.IP, MT

Tembusan :

1. Bupati Sleman (sebagai laporan)
2. Kepala Dinas Dikpora Kab. Sleman
3. Kabid. Sosial & Pemerintahan Bappeda Kab. Sleman
4. Camat Sleman
5. Kepala UPT Pelayanan Pendidikan Kec. Sleman
6. Kepala SMAN 2 Sleman
7. Wakil Dekan I FE UNY
8. Yang Bersangkutan

Dokumen No	: F/64/SMA.01-Dpk/TU/070/K/2016
No. Revisi	: 0
Tgl Berlaku	: 1 Juli 2016



PEMERINTAH KABUPATEN SLEMAN  
DINAS PENDIDIKAN, PEMUDA DAN OLAH RAGA  
**SMA NEGERI 2 SLEMAN**

Alamat: Brayut, Pendowoharjo, Sleman, (0274) 869774, 869775, Kode Pos 55512

**SURAT KETERANGAN PENELITIAN**

Nomor : 070 / 293 / 2016

Yang bertanda tangan di bawah ini Kepala SMA Negeri 2 Sleman, di Brayut, Pendowoharjo Sleman menerangkan bahwa :

Nama : MELINDA DHIAN KUSUMA  
N IM : 13803241010  
Tingkat / program : S 1 / Pendidikan Akuntansi  
Instansi/Perguruan Tinggi : Universitas Negeri Yogyakarta

Telah melaksanakan penelitian/observasi di SMA Negeri 2 Sleman

Judul Penelitian :

**“THE EFFECT OF LOCUS OF CONTROL, STUDENT PERCEPTIONS OF TEACHER TEACHING METHODS AND PARENTS CONCERN IN ACCOUNTING LEARNING ACHIEVEMENT STUDENTS CLASS OF XI IPS SMA NEGERI 2 SLEMAN ACADEMIC YAER 2016/2017 ”**

Keterangan : Penelitian berlangsung pada 21 – 23 November 2016

Demikian Surat Keterangan ini dibuat, agar dapat dipergunakan sebagaimana mestinya.



Sleman, 23 November 2016  
Kepala Sekolah,

**Drs. DAHARI, MM**  
Pembina Utama Muda, IV/c  
NIP. 19600813 198803 1 003