

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

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Abstract

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

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

INTRODUCTION

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

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

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

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

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

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

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

Based on the observations and interviews to every student in class it seems the condition of class XI IPS SMA N 2 Sleman has External Locus of Control type, because most of the students thought that the accounting subjects are difficult to learn. Therefore, it makes them feel useless even though they have been trying to learn. Moreover, it also decreases student's confidence did an accounting exam and they just guess the answer. Students had low initiative to understand about accounting subject, because students never borrow an accounting book in library to increase knowledge about accounting subject, only 2 person of 63 students who borrow or had accounting book, and lazy to found the material on internet, so only worksheet for students that they had.

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

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

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

Affecting factors student's learning achievement are parents' concern, with rigorous concern of the parents, the children become more controlled and have their own encouragement to achieve the better achievement. Lack of concern from parent is causing of negative effects their life. For example, when the parent are too busy with work, no matter what children do, never pay attention to children along with others, how was their school, what school equipment they need or still inadequate, how is her or him learning achievement and others.

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

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

RESEARCH METHOD

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

The time of research was July 2016 until January 2017 consist of planning, research and reporting. This subject of this research was all students class of XI IPS SMA Negeri 2 Sleman Academic 2016/2017

The procedure of this research use questionnaire to obtain data on Locus of Control, Student Perceptions of Teacher Teaching Methods and Parents Concern and use documentation to obtain data on the number of students, an overview of the school and the

data Accounting Learning Achievement of daily test, midterm and final exam in this semester.

Instruments in this research use students of XI IPS SMA N 1 Ngaglik Academic Year 2016/2017 which number 30 students. Test of instruments consist of Validity test and Reliability test. Test of data analysis considered of linearity test multicollenarity test, simple regression (hypothesis 1,2 and 3) and multiple regression test (hypothesis 4).

FINDING AND DISCUSSION

Data Descriptions

1. Accounting Learning Achievement

Identification of a tendency to know students are pass or not pass of Accounting Learning Achievement, in this research uses the value of the passing grade. If grade of learning achievement ≥ 75 , students are pass and if the grade of learning achievement ≤ 75 students are not pass. The result shows that accounting achievement students who pass are 25.4% and not pass are 74.6%.

2. Locus of Control

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

- a. Students who have high internal Locus of Control only 17.5% , low of internal Locus of Control are 11.1% and mostly students who have enough internal Locus of Control are 71.4%.
- b. Students who high external Locus of Control only 12.7%, low external Locus of Control are 20.6% and mostly students who have enough external Locus of Control are 66.77%.

3. Student Perceptions of Teacher Teaching Methods

The result shows that students who have good perceptions of teacher teaching methods are 15%, enough perceptions of teacher teaching methods are 69.8% and not good perceptions of teacher teaching methods are 43.3%.

4. Parents Concern

The students who have high Parents Concern are 19%, enough of Parents Concern are 65.1% and low of Parents Concern are 9.5%.

Analysis Prerequisite Test

1. Linearity test

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

Table 1. Summarizing of Linearity Test Result

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

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

2. Multicollinearity Test

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

Table 2. Summarizing of Multicollinearity Test

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

Research Hypothesis

1. There is a positive effect of Locus of Control toward Accounting Learning Achievement. Summary of the results of the first hypothesis can be seen in the following table:

Table 3. First Hypothesis Result

Model*	Coef	r_{x1y}	r^2_{x1y}	t_{value}	t_{table}
Cons	1.653				
X1	0.079	0.517	0.267	4.175	2.001

Based on the table 3, then the regression equation can be expressed in the following regression equation:

$$Y = 0.079X1 + 1.653$$

The equation that regression coefficient is a positive value of 0.079. It means that if the value of Locus of Control (X1) increase, then the Accounting Learning Achievement (Y) increase by 0.079. Locus of control is capable of influencing 26.7% changes in the Accounting Learning Achievement This shows there are still 73.3% of the factors or other variables that may affect the accounting learning achievement. Therefore, t value is higher than t table ($4.175 > 2.001$), so the Locus of Control influent toward accounting learning achievement and the hypothesis is acceptable.

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

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

Table 4. Second Hypothesis Result

	Coef	r_{x2y}	r^2_{x2y}	t_{value}	t_{table}
Const	5.049				
X2	0.040	0.410	0.168	3.510	2.001

Based on the table 4, 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 positive value of 0.040 meaning if the value of Student Perceptions of Teacher Teaching Methods (X₂) increase, then the Accounting Learning Achievement (Y) increase by 0.040. Student Perceptions of Teacher Teaching Methods is capable of influencing 16.8% changes in the Accounting Learning Achievement. This shows that there are still 83.2% of the factors or other variables that may affect the accounting learning achievement. Therefore, t_{value} is higher than t_{table} ($3.510 > 2.001$), so the Student Perceptions of Teacher Teaching Methods influent toward accounting learning achievement and the hypothesis is acceptable.

3. There is a positive effect of Parents Concern toward Accounting Learning Achievement
Summary of the results of the third hypothesis can be seen in the following table

Table 5. Third Hypothesis Result

	Coef	r_{x_3y}	$r^2_{x_3y}$	t_{value}	t_{table}
Const	5.289				
X3	0.034	0.394	0.155	3.348	2.001

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

$$Y = 0.034X_3 + 5.289$$

The equation shows that the regression coefficient is a positive value of 0.034. It means that if the value of Parents Concern (X₃) increase, then the Accounting Learning Achievement (Y) increase by 0.034. Parents Concern is capable of influencing 15.5% changes in the Accounting Learning Achievement. This shows there are still 84.5% of the factors or other variables that may affect the accounting learning achievement. Therefore, t_{value} is higher than t_{table} ($3.348 > 2.001$), so the Parents Concern influent toward accounting learning achievement and the hypothesis is acceptable.

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

The calculation can be seen in the following table:

Table 6. Fourth Hypothesis Result

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

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

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

The equation shows that the regression coefficient is positive value. The coefficient X_1 is 0.060 meaning if the value of Locus of Control (X_1) increase 1 point, then the value of Accounting Learning Achievement (Y) will be increased by 0.060 points, assuming the X_2 and X_3 fixed. The coefficient of X_2 amounted to 0.031 is meaning when Student Perceptions of Teacher Teaching Methods (X_2) increase 1 point, then the value added Accounting Learning Achievement (Y) will be increased by 0.031 assuming X_1 and X_3 fixed. The coefficient of X_3 is 0.023 means that when the Parents Concern (X_3) increase 1 point, then the value added Accounting Learning Achievement (Y) is 0.023 points assuming the X_1 and X_2 fixed.

The value is 40.9% changes Accounting Learning Achievement (Y), Student Perceptions of Teacher Teaching Methods (X_2) and Parents Concern (X_3) whereas 59.1% described other variables not examined in this research. Therefore, F_{value} is higher than F_{table} ($15.304 > 2.761$), so Locus of Control, Student Perceptions of Teacher Teaching Methods and Parents Concern together influent toward Accounting Learning Achievement and the fourth hypothesis is acceptable.

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

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

Table 7. Summarizing of the Relative and Effective Contribution Results

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

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

CONCLUSIONS AND SUGGESTIONS

Conclusions

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 $r_{x1y} = 0.517$; $r^2_{x1y} = 0.267$; $t_{\text{value}} = 4.175$; $t_{\text{table}} = 2.001$, 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 $r_{x2y} = 0.410$; $r^2_{x2y} = 0.168$; $t_{\text{value}} = 3.510$; $t_{\text{table}} = 2.001$, 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 $r_{x3y} = 0.394$; $r^2_{x3y} = 0.155$; $t_{\text{value}} = 3.348$; $t_{\text{table}} = 2.001$, by 5% significant level.
4. There is a positive effect of Locus of Control, Students Perceptions of Teacher Teaching Methods and Parents Concern together toward Accounting Learning Achievement Students Class of XI IPS SMA Negeri 2 Sleman Academic Year 2016/2017, with $r_{y(1,2,3)} = 0.662$; $r^2_{y(1,2,3)} = 0.409$, $F_{\text{value}} = 15.304$ and $F_{\text{table}} = 2.761$.

Suggestions

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

1. Teacher

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

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

2. Public Research

The effective contribution from Locus of Control is 24.39%, Students Perceptions of Teacher Teaching Methods is 9.30% and Parents Concern is 7.21% toward Accounting Learning Achievement but there is 59.1% comes from another variables or factors that does not mention in this research. Therefore, it is expected in the next research can be found other factors that may affect the Accounting Learning Achievement.

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