

**THE INFLUENCE OF LOCUS OF CONTROL, STUDENT  
PERCEPTIONS OF TEACHING METHODS,  
AND THE USE OF LEARNING RESOURCES ON  
ACCOUNTING LEARNING ACHIEVEMENT  
STUDENTS CLASS OF X, XI, XII ACCOUNTING  
SMK MUHAMMADIYAH 2 MOYUDAN  
ACADEMIC YEAR 2017/2018**

**UNDERGRADUATE THESIS**

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



**By:**

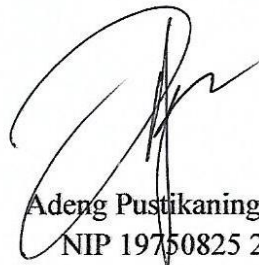
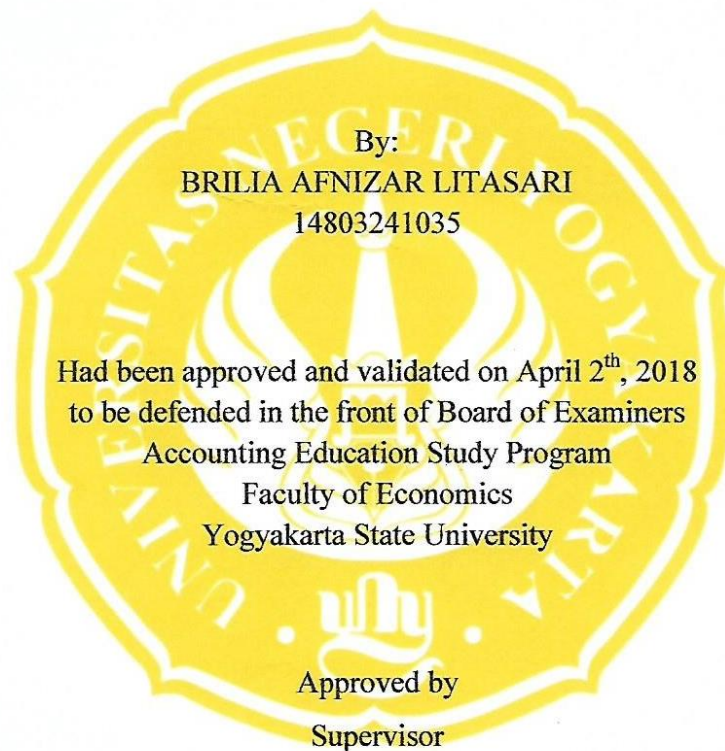
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2018**

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UNDERGRADUATE THESIS



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## VALIDATION

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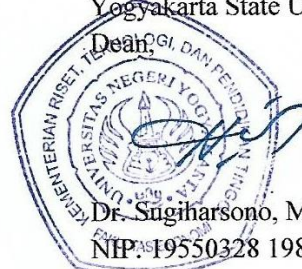
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ACADEMIC YEAR 2017/2018

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 other, except as reference or citation by following prevalent procedure of scientific writing.

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## **MOTTO AND DEDICATION**

### **MOTTO**

“Indeed, with hardship will be ease”

(Q.S. Ash-Sharh: 6)

“But perhaps you hate a thing and it is good for you, and perhaps you love a thing and it is bad for you, Allah knows, while you know not.”

(Q.S. Al-Baqarah: 216)

### **DEDICATION**

This research is dedicated to:

My father, Mr. Budi Riyanto

My mother, Mrs. Lisnurwati

(Thank you for all the love this whole time and forever)

My teacher when I was in senior high school, Mrs. Tri Ismiyati, M.Pd.

(Thank you for the support when I was in senior high school)

**THE INFLUENCE OF LOCUS OF CONTROL, STUDENT PERCEPTIONS OF TEACHING METHODS, AND THE USE OF LEARNING RESOURCES ON ACCOUNTING LEARNING ACHIEVEMENT STUDENTS CLASS OF X, XI, XII ACCOUNTING SMK MUHAMMADIYAH 2 MOYUDAN ACADEMIC YEAR 2017/2018**

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**ABSTRACT**

This study aims to examine the influence of 1) Locus of Control on Accounting Learning Achievement, 2) Student Perceptions of Teaching Methods on Accounting Learning Achievement, 3) The Use of Learning Resources on Accounting Learning Achievement, 4) Locus of Control, Student Perceptions of Teaching Methods, and The Use of Learning Resources simultaneously on Accounting Learning Achievement Students Class of X, XI, XII Accounting SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018.

Data collection techniques used in this research were documentation and questionnaire. Population of this research, students of class X, XI, and XII Accounting, was 81 students. Instrument validity was determined by Product Moment Correlation while instrument reliability test used was Cronbach Alpha. Data analysis technique used was multiple linear regression.

The research shows that there is 1) positive and significant influence of *Locus of Control* on Accounting Learning Achievement with  $r_{x1y}=0.812$ ,  $r^2_{x1y}=0.659$ , and  $t_{value} (12.351) > t_{table} (1.991)$ . 2) positive and significant influence of Student Perceptions of Teaching Methods on Accounting Learning Achievement with  $r_{x2y}=0.607$ ,  $r^2_{x2y}=0.368$ , and  $t_{value} (6.786) > t_{table} (1.991)$ . 3) positive and significant influence of The Use of Learning Resources on Accounting Learning Achievement with  $r_{x3y}=0.713$ ,  $r^2_{x3y}=0.509$ , and  $t_{value} (9.042) > t_{table} (1.991)$ . 4) positive and significant influence of Locus of Control, Student Perceptions of Teaching Methods, and The Use of Learning Resources simultaneously on Accounting Learning Achievement with  $R_{x(1,2,3)y}=0.870$ ,  $R^2_{x(1,2,3)y}=0.758$ ,  $F_{value} (80.242) > F_{table} (2.723)$ . The Relative Contribution value are  $X_1=60\%$ ,  $X_2=16\%$ ,  $X_3=24\%$ , while Total Effective Contribution is 75%.

**Keywords:** Accounting Learning Achievement, Locus of Control, Student Perceptions of Teaching Methods, The Use of Learning Resources

**THE INFLUENCE OF LOCUS OF CONTROL, STUDENT PERCEPTIONS OF TEACHING METHODS, AND THE USE OF LEARNING RESOURCES ON ACCOUNTING LEARNING ACHIEVEMENT STUDENTS CLASS OF X, XI, XII ACCOUNTING SMK MUHAMMADIYAH 2 MOYUDAN ACADEMIC YEAR 2017/2018**

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**ABSTRAK**

*Penelitian ini bertujuan untuk mengetahui pengaruh 1) Locus of Control terhadap Prestasi Belajar Akuntansi, 2) Persepsi Siswa tentang Metode Mengajar Guru terhadap Prestasi Belajar Akuntansi, 3) Pemanfaatan Sumber Belajar terhadap Prestasi Belajar Akuntansi, 4) Locus of Control, Persepsi Siswa tentang Metode Mengajar Guru, dan Pemanfaatan Sumber Belajar secara bersama-sama terhadap Prestasi Belajar Akuntansi Siswa Kelas X, XI, XII Akuntansi SMK Muhammadiyah 2 Moyudan Tahun Pelajaran 2017/2018.*

*Teknik Pengumpulan data yang digunakan adalah metode pengumpulan data dokumentasi dan kuesioner. Populasi dalam penelitian ini adalah siswa kelas X, XI, dan XII Akuntansi sebanyak 81 siswa. Uji validitas instrumen menggunakan Korelasi Product Moment sedangkan uji reliabilitas menggunakan Cronbach Alpha. Teknik analisis yang digunakan adalah analisis linier berganda.*

*Hasil penelitian menunjukkan bahwa terdapat pengaruh 1) positif dan signifikan Locus of Control terhadap Prestasi Belajar Akuntansi dengan nilai  $r_{x1y}=0.812$ ,  $r^2_{x1y}=0.659$ , dan  $t_{hitung} (12.351) > t_{tabel} (1.991)$ . 2) Persepsi Siswa tentang Metode Mengajar Guru terhadap Prestasi Belajar Akuntansi dengan nilai  $r_{x2y}=0.607$ ,  $r^2_{x2y}=0.368$ , dan  $t_{hitung} (6.786) > t_{tabel} (1.991)$ . 3) Pemanfaatan Sumber Belajar terhadap Prestasi Belajar Akuntansi dengan nilai  $r_{x3y}=0.713$ ,  $r^2_{x3y}=0.509$ , dan  $t_{hitung} (9.042) > t_{tabel} (1.991)$ . 4) Locus of Control, Persepsi Siswa tentang Metode Mengajar Guru, dan Pemanfaatan Sumber Belajar secara bersama-sama terhadap Prestasi Belajar Akuntansi dengan nilai  $R_{x(1,2,3)y}=0.870$ ,  $R^2_{x(1,2,3)y}=0.758$ ,  $F_{hitung} (80.242) > F_{tabel} (2.723)$ . Nilai Sumbangan Relatif  $X_1=60\%$ ,  $X_2=16\%$ ,  $X_3=24\%$ , sedangkan total Sumbangan Efektif sebesar 75%.*

**Kata Kunci:** *Prestasi Belajar Akuntansi, Locus of Control, Persepsi Siswa tentang Metode Mengajar Guru, Pemanfaatan Sumber Belajar*

## FOREWORD

First of all, I would like to thank Allah SWT the Almighty for all the blesses, mercy, and guidance, this Undergraduate Thesis entitled “The Influence of Locus of Control, Student Perceptions of Teaching Methods, and The Use of Learning Resources on Accounting Learning Achievement Students Class of X, XI, XII Accounting SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018” can be finished.

On this occasion with great humility, I would like to kindly thank all people below who have given me helps and guidance so this Undergraduate Thesis can be smoothly finished.

1. Prof. Dr. Sutrisna Wibawa, M.Pd., 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 Study Program, Faculty of Economics, Yogyakarta State University.
4. Adeng Pustikaningsih, M.Si., my Supervisor who has provided guidance during the preparation of this undergraduate thesis.
5. Drs. Muh Zainuri, Headmaster of SMK Muhammadiyah 2 Moyudan who has given permission to carry out research at the school.
6. Sri Handayani, S.Pd., the accounting teacher who has given helps during the research observation.
7. Beloved students of X, XI, and XII Accounting SMK Muhammadiyah 2 Moyudan academic year 2017/2018 who has worked well in this research.
8. All people who gives me support and help which I cannot mention one by one.

I am aware that in the work of this undergraduate thesis, there are still many shortcomings. Therefore, I hope the readers can provide constructive criticism

and suggestions for the improvement of this undergraduate thesis. Finally, I hope this undergraduate thesis will be useful for all readers.

Yogyakarta, April 2<sup>th</sup> 2018

Author,

A handwritten signature in black ink, appearing to be 'Brilja Afnizar Litasari', written in a cursive style.

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## TABLE OF CONTENTS

COVER PAGE.....	i
APPROVAL PAGE .....	ii
DECLARATION OF AUTHENTICITY.....	iv
MOTTO AND DEDICATION .....	v
ABSTRACT.....	vi
<i>ABSTRAK</i> .....	vii
FOREWORD .....	viii
TABLE OF CONTENTS.....	x
LIST OF TABLE .....	xiii
LIST OF FIGURE.....	xv
LIST OF APPENDIX .....	xvi
CHAPTER I INTRODUCTION.....	1
A.    Problem Background .....	1
B.    Problem Identification .....	5
C.    Problem Restriction .....	6
D.    Problem Formulation .....	6
E.    Research Objectives.....	7
F.    Research Benefits.....	8
CHAPTER II LITERATURE REVIEW.....	9
A.    Theoretical Review .....	9
1.    Accounting Learning Achievement .....	9
2.    Locus of Control .....	13
3.    Students Perceptions of Teacher Teaching Methods .....	16
4.    The Use of Learning Resources .....	23
B.    Relevant Research.....	27
C.    Research Framework .....	31
D.    Research Paradigm.....	35
E.    Research Hypothesis .....	35

CHAPTER III RESEARCH METHOD .....	37
A. Research Design.....	37
B. Place and Time Research .....	37
C. Research Subject.....	37
D. Research Variable .....	38
E. Operational Definition .....	38
F. Data Collection Technique .....	40
G. Research Instrument.....	40
H. Test Instrument .....	43
1. Validity Instrument .....	43
2. Reliability Instrument .....	45
I. Data Analysis Techniques.....	46
1. Descriptive Analysis .....	46
2. Prerequisite Test Analysis.....	49
3. Hypothesis Test.....	50
CHAPTER IV RESEARCH RESULT AND DISCUSSION .....	56
A. Result Research.....	56
1. Descriptions of SMK Muhammadiyah 2 Moyudan.....	56
2. Data Description .....	58
3. Prerequisite Test Analysis.....	74
4. Research Hypothesis Test .....	76
B. Description.....	89
1. The Influence of Locus of Control on Accounting Learning Achievement .....	90
2. The Influence of Student Perceptions of Teaching Methods on Accounting Learning Achievement .....	91
3. The Influence of The Use of Learning Resouces on Accounting Learning Achievement.....	93
4. The Influence of Locus of Control, Student Perceptions of Teaching Methods, and The Use of Learning Resouces on Accounting Learning Achievement .....	94
C. Research Limitation .....	95

CHAPTER V CONCLUSIONS AND SUGGESTIONS.....	96
A.    Conclusions.....	96
B.    Implications.....	97
C.    Suggestions .....	98
REFERENCES.....	100
APPENDIX.....	104

## LIST OF TABLE

Table	Page
1. The Differences of Success and Failure:.....	14
2. Opinion Alternative Answer Score .....	41
3. Fact Alternative Answer Score .....	41
4. Instrument's Grid of Locus of Control .....	42
5. Instrument's Grid of Students Perception of Teaching Methods .....	42
6. Instrument's Grid of The Use of Learning Resources.....	43
7. The Result of Validity Instruments .....	45
8. Guidelines for Providing Interpretation with Correlation Coefficient.....	46
9. The Result of Reliability Instruments .....	46
10. Data Categorization.....	48
11. Variable Frequency Distribution of Accounting Learning Achievement .....	59
12. Categories of Accounting Learning Achievement Tendency .....	60
13. Locus of Control Data Description .....	61
14. Variable Frequency Distribution Table of Accounting Learning Achievement .....	62
15. Categorization of Internal Locus of Control Tendency .....	63
16. Internal Locus of Control Tendency Categories .....	64
17. Categorization of External Locus of Control Tendency .....	65
18. External Locus of Control Tendency Categories .....	65
19. Student Perception of Teaching Methods Data Description .....	67
20. Variable Frequency Distribution Table of Student Perceptions of Teaching Methods .....	68
21. Categorization of Student Perceptions of Teaching Methods Tendency .....	69
22. Student Perceptions of Teaching Methods Tendency Categories.....	69
23. The Use of Learning Resources Data Description.....	71
24. Variable Frequency Distribution Table of The Use of Learning Resources...	72
25. Categorization of The Use of Learning Resources Tendency .....	73
26. The Use of Learning Resources Tendency Categories .....	73
27. Summarizing of Linearity Test Result .....	74
28. Summarzing of Multicollinearity Test .....	75
29. Model Summary of Locus of Control .....	76
30. ANOVA of Locus of Control.....	77
31. Coefficient of Locus of Control .....	77
32. Model Summary of Student Perception of Teaching Methods.....	79
33. ANOVA of Student Perception of Teaching Methods .....	79
34. Coefficient of Student Perception of Teaching Methods.....	80
35. Model Summary of The Use of Learning Resources.....	82
36. ANOVA of The Use of Learning Resources .....	82

37. Coefficient of The Use of Learning Resources.....	83
38. Model Summary of Multipel Regression Result.....	85
39. ANOVA of Multiple Regresion Result.....	85
40. Coefficient Of Multiple Regresion Result .....	86
41. Summarizing of The Relative and Effective Contribution .....	88

## LIST OF FIGURE

Figure	Page
1. Research Paradigm.....	35
2. Histogram of Accounting Learning Achievement Frequency Distribution ....	59
3. Pie Chart of Accounting Learning Accounting Tendency.....	60
4. Histogram of Locus of Control Frequency Distribution .....	63
5. Pie Chart of Internal Locus of Control.....	64
6. Pie Chart of External Locus of Control.....	66
7. Histogram of Student Perceptions of Teaching Methods Frequency Distribution .....	68
8. Pie Chart of Student Perceptions of Teaching Methods .....	70
9. Histogram of The Use of Learning Resources Frequency Distribution.....	72
10. Pie Chart of The Use of Learning Resources.....	74
11. Results Paradigm by Determination Value .....	89

## **LIST OF APPENDIX**

Appendix	Page
1. Question of Instruments .....	105
2. Data And Result of Instruments Questionnaire .....	112
3. Questionnaire of Research .....	123
4. Data of Research .....	130
5. Data of Accounting Learning Achivement .....	143
6. Statistic Descriptive .....	147
7. Calculation of Categorization Variables .....	151
8. Prerequisite Test Analysis .....	154
9. Hypothesis Result .....	158
10. Research Permission Letter .....	172

# CHAPTER I

## INTRODUCTION

### A. Problem Background

Education is one of some tools to reach the national goals and support the progress of a nation. Education becomes the key and provision for human to survive and able to compete in global era. Human intelligence, skills, and personality are also enhanced through education. The educational objectives stated in the 1945 Constitution article 31, paragraph 3 are as follows:

*“Pemerintah mengusahakan dan menyelenggarakan satu sistem pendidikan nasional, yang meningkatkan keimanan dan ketaqwaan serta akhlak mulia dalam rangka mencerdaskan kehidupan bangsa, yang diatur dengan undang-undang”*

The quality of Indonesian education is still relatively low. A survey by Programme for International Student Assessment (PISA) in 2015, initiated by Organization for Economic Cooperation and Development (OECD), released in Universitas Surabaya's page, shows that students performance in Indonesia is still relatively low. The scores of Indonesian students in science, reading, and mathematics were in the rank of 62, 62, and 63 out of 69 countries which have been evaluated. The rating shows how poor the quality of education in Indonesia. This lag becomes a hard slap to improve the quality of education and also existing human resources.

Education is a planned effort to create a good learning atmosphere and learning process, so the students actively develop their potential to have

spiritual strength, self-control, personality, intelligence, noble character, and also the skill needed by him and society, nation and state (Hasbullah, 2012: 4). Effective and efficient learning process is one of keys to success of education, therefore the learning process must be created well in a learning environment. Learning process is an activity that builds interactive and educative communication between teachers and students through certain strategies, approaches, principles, and methods in order to deliver the subject matter to the students to achieve the learning objectives. That is, the quality of education is closely related to the learning process traversed by students. School, as a formal educational institution formed by the government for its residence to gain knowledge, is required to measure the success of the learning process through student achievement. It concerns all subjects in the learning process, but in this subject it is the learning achievement in accounting.

Student achievement is the level of ability that has been achieved after following the learning process in time, for example with changes in behavior, skills and knowledge to be measured, assessed and manifested in numbers or statements (Sudjana, 2005: 22). Student achievement can be measured by mastering learning objectives through Minimum Criteria of Mastery Learning which is determined in accordance with applicable regulations. The determination of Minimum Criteria of Mastery Learning depends on the policies set by each school. Students who succeed in achieving Minimum Criteria of Mastery Learning, can be considered to have fulfilled minimal mastery. This means that the student has mastered the competency in the

learning process. Factors that affect student achievement comes from internal and external factors. Internal factors include the factors that come from within students and psychological factors. External factors include the family environment, the school environment, and the community environment around the student.

Based on observations made during the *Praktik Lapangan Terbimbing* which started on September 15<sup>th</sup> to November 15<sup>th</sup> 2017 showed that the students of Class X, XI, and XII Accounting SMK Muhammadiyah 2 Moyudan had a low learning achievement, as evidenced by 36% of students of class X in the subjects of Basic Banking still not reached the Minimum Criteria of Mastery Learning. So do the class XI of Accounting, less than 50% of students reached the Minimum Criteria of Mastery Learning in managing accounts receivables card subject. Less than 50% students of Class XII Accounting reached the Minimum Criteria of Mastery Learning in arranging financial statements subject.

One of the internal factors of the student's self is Locus of Control which is a concept that shows the individual's confidence about the concept of success or failure is influenced by internal factors or external factors. It is divided into two types namely internal Locus of Control and external Locus of Control. For example, for individu who has internal Locus of Control will have more initiative than those who have external Locus of Control. Based on observations and interviews to students of class X, XI, and XII Accounting SMK Muhammadiyah 2 Moyudan indicates that the majority of students have

external Locus of Control, this is because students believe that subjects related to accounting is a difficult thing to learn. Students become less motivated to learn more diligently.

Another factor that influences learning achievement is the teaching method of the teacher. Teacher teaching method is a way that teachers apply so that students can absorb the material optimally. This is very necessary for the educator because the success of accounting learning process is determined by how the teacher teaches.

Based on the observation of the implementation of learning in the class that has been done by researchers at SMK Muhammadiyah 2 Moyudan, the teachers have done the learning stages well, but the teacher always use the lecture method for any situation. This method has not been effective because students are always rowdy during teaching and learning activities. The lack of learning support facilities such as LCD and projector has become an obstacle for teachers. Student participation still depends on the question and answer method applied. The management of classroom skills is one of the basic skills of teaching a teacher. Teacher's skills in managing the classroom so that students are focused on the subject matter that is delivered are very necessary.

Another factor that can affect the learning achievement of accounting is the use of learning resources. The results of observations of researchers at SMK Muhammadiyah 2 Moyudan showed that students of class X, XI, and XII Accounting less use of existing learning resources such as Student Worksheets (LKS), as well as books in the library. Based on interviews with

students of class X and XI Accounting, they rarely borrow books at libraries at all and are not interested in buying books other than books lent by the school during class hours. Based on borrow list book in the library of SMK Muhammadiyah 2 Moyudan 84,8% students of class X Accounting only borrow less than 5 book in a semester, so does class XI Accounting with number of 72,7%, and class of XII Accounting with the number of 87,5%. This shows that the use of learning resources is still low. Based on interviews with the Head of SMK Muhammadiyah 2 Moyudan Library and library management staff, students of SMK Muhammadiyah 2 Moyudan very rarely borrow the books. Students only borrow the book collectively during the lesson. This shows that one of the learning resources of the library has not been utilized optimally by the students of class X, XI, and XII SMK Muhammadiyah 2 Moyudan.

Based on the description, the researcher is interested in conducting research entitled "The Influence of Locus of Control, Student Perceptions of Teaching Methods, and The Use of Learning Resources on Accounting Learning Achievement Students Class of X, XI, XII Accounting SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018".

## **B. Problem Identification**

1. The ranks of Indonesian students in science were 62, reading was 62, and mathematics was 63 out of 69 countries that have been evaluated by PISA in 2015.

2. Students class X, XI, and XII Accounting SMK Muhammadiyah 2 Moyudan have low learning accounting achievement.
3. Students class X, XI, and XII Accounting SMK Muhammadiyah 2 Moyudan are less motivated to study hard and believe that subjects related to accounting is a difficult lesson.
4. Students class X, XI, and XII Accounting SMK Muhammadiyah 2 Moyudan did not pay attention to the lesson given by the teachers.
5. Students are reluctant to borrow books in the library and rarely read the book or LKS which they owned.

### **C. Problem Restriction**

Given the extent of existing problems, this study restricts the problem of students' accounting learning achievement class of X, XI, and XII Accounting influenced by Locus of Control, Student Perceptions of Teaching Methods, and The Use of Learning Resources.

### **D. Problem Formulation**

1. What is the influence of Locus of Control on Accounting Learning Achievement Students Class of X, XI, and XII Accounting SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018?
2. What is the influence of Student Perceptions of Teaching Methods on Accounting Learning Achievement Students Class of X, XI, and XII Accounting SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018?

3. What is the influence of The Use of Learning Resources on Accounting Learning Achievement Students Class of X, XI, and XII Accounting SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018?
4. What is the influence of Locus of Control, Student Perceptions of Teaching Methods, and The Use of Learning Resources together on Accounting Learning Achievement Students Class of X, XI, and XII Accounting SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018?

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

1. Examine the influence of Locus of Control on Accounting Learning Achievement Students Class of X, XI, and XII Accounting SMK Muhammadiyah 2 Moyudan Academic year 2017/2018.
2. Examine the influence of Student Perceptions of Teaching Methods on Accounting Learning Achievement Students Class of X, XI, and XII Accounting SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018.
3. Examine the influence of The Use of Learning Resources on Accounting Learning Achievement Students Class of X, XI, and XII Accounting SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018.
4. Examine the influence of Locus of Control, Student Perceptions of Teaching Methods, and The Use of Learning Resources simultaneously on Accounting Learning Achievement Students Class of X, XI, and XII Accounting SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018.

## **F. Research Benefits**

### 1. Theoretical benefits

- a. This study is expected to provide an explanation of the influence of Locus of Control, Student Perceptions of Teaching Methods, and The Use of Learning Resources on Learning Achievement, especially in accounting subject.
- b. This research is expected to be a guide as a consideration for future research in the future and can contribute as well as useful for the development of science.

### 2. Practical Benefits

- a. For teachers can be used to improve student achievement by taking into account various factors that influence students' success.
- b. For researchers, as a suggestion to improve the experience, knowledge, and insight that will be used as a provision in the world of education as an educator.

## **CHAPTER II**

### **LITERATURE REVIEW**

#### **A. Theoretical Review**

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

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

Sukmadinata (2009: 102) revealed that:

"The results of learning or achievement is the realization or expansion of the potential skills or capacity of a person. Mastery of learning outcomes by a person can be seen from his behavior, either behavior in the form of mastery of knowledge, thinking skills and motor skills. Most of the activities or behaviors that a person exhibits are the result of learning. In school the results of this study can be seen from the mastery of students will be the subjects he took. "

Learning achievement can be used as a measure of success in the education process. Suryabrata (2002: 297) stated that learning achievement as a value which is the final formulation that can be given by the teacher on the progress or achievement of student learning during a certain period. In line with Suryabrata's opinion, Sudjana (2005: 22) revealed that learning achievement or learning outcomes are the abilities that students have after receiving their learning experience. Tohirin (2005: 151) stated that the achievement of learning is what has been achieved by students after learning activities.

Ahmadi and Supriyono (2004: 138) stated that learning achievement is the results of interaction from various factors that influence both internal factors and external factors. The introduction of

factors that affect learning achievement is very important in order to assist students to achieve the best learning achievement. So, learning achievement is what students have achieved after learning activities.

b. The Definition of Accounting

Accounting can be defined as the process of identifying, validating, measuring, recognizing, classifying, merging, summarizing, and presenting basic financial data (accounting material) resulting from the events, transactions, or operating activities of an organizational unit in a particular way to produce relevant information for interested parties (Suwardjono, 2008: 10). According to Jusup (2011: 5) accounting is process of recognizing, classifying, summarizing, reporting, and analyzing financial data of entity.

Accounting learning achievement can be defined as what students have achieved after doing accounting learning activities. Accounting learning achievement is also results of interaction from various factors that influence both internal factors and external factors during accounting learning activities.

c. Factors Affecting Accounting Learning Achievement

Slameto (2013: 54) stated that the factors that influence learning are classified into two groups namely internal and external factors, as follows:

1) Internal factors

a) Physical factors that include health and disability factors

- b) Psychological factors that include intelligence, attention, interest, talent, motive, maturity, and readiness
  - c) Exhaustion factors including body exhaustion and spiritual exhaustion
- 2) External factors
- a) Family factors including how parents educate their children, relationship among the family members, home atmosphere, family economic situation, understanding of parents, and cultural background
  - b) School factors including teaching methods, curriculum, teacher relation with student, student relation with other student, school discipline, teaching tool (include books in the library, laboratory, and learning media), school time, lesson standard, building condition, learning method, and home work
  - c) Community factors including student activities in the community, mass media, social friends, and community life forms

Sobur (2003: 244) stated that there are two main factors that influence the learning of student that is endogenous factors and exogenous factors.

1) Endogenous factors

Endogenous factors or also called internal factors is all factors within the individual consisting of physical factors and psychological factors, including:

- a) Intelligence or ability factors
- b) Attention and interest factors
- c) Talent factors
- d) Motivational factors
- e) Maturity factors
- f) Personality factors

2) Exogenous factors

Exogenous factors or also called external factors is all factors outside the individual self. Exogenous factors consist of:

- a) Family factors
- b) School factors
- c) Other environmental factors

d. Measurement of Accounting Learning Achievement

Arikunto (2006: 142) stated two forms of test, as follows:

1) Subjective test

The subjective test is generally essay-shaped (description). The essay-shaped test is a type of progress learning test that requires a discussion of answers. The question marks for an essay-type test

are preceded by the words described, explain, why, how, compare, summarize, and so on.

## 2) Objective test

The objective test is a test in which examination can be done objectively. This test is intended to overcome the weaknesses of the essay-test. The number of objective tests proposed is usually much more than the number of essay questions. The objective test is divided into several types including true-false test, multiple choice test, matching, and completion test.

## **2. Locus of Control**

### a. The Definition of Locus of Control

According to Robbins & Judge (2009: 138), Locus of Control is the level at which individuals are convinced that they are determinants of their own destiny. Locus of Control is divided into two types namely internal Locus of Control and external Locus of Control. The internal Locus of Control is characterized by individuals who believe they are in control of whatever happens to them. The external Locus of Control is characterized by individuals who believe that whatever happens to them is controlled by outside forces such as luck or opportunity.

Ghufron & Rini (2014: 67) stated that people who have an internal control center believe that what happens to them is both success and failure because of themselves. People who have an

external control center assume that their behavior is influenced by factors outside of themselves. Rotter in Ghufron & Rini (2014: 67) revealed that person who owns internal control center has the ability to control the amplifier it receives, while the person with the external control center sees events occurring within him due to factors beyond his control.

Locus of Control becomes very important in explaining superior students. Students who have internal Locus of Control believe that success and care in the school because of the results of their own efforts. Conversely, students with an external Locus of Control believe that success and failure in school are caused by fate, luck, teachers behavior, or other external factors (Djiwandono, 2002: 336). The following table explains the difference between success and failure:

Table 1. The Differences of Success and Failure

<b>Locus of Control</b>	<b>Stable/Unstable</b>	
	<b>Stable</b>	<b>Unstable</b>
Internal Success : Fail :	Competence “I am smart” “I am stupid”	Effort “I try” “I don’t try”
External Success: Fail :	The difficult task “The task is easy” “The task is difficult”	Luck “I am lucky” (my fate is good) “I’m not lucky” (my fate is unlucky)

Djiwandono (2002: 337)

b. The Characteristic of Locus of Control

Crider in Ghufron & Rini (2014: 68), stated the distinct characteristics of the internal control center with the external control center as follows:

- 1) Internal control center
  - a) Like to work hard
  - b) Have a high initiative
  - c) Always try to find problem solution
  - d) Always try to think effectively
  - e) Always have the perception that effort should be done if it is to success
- 2) External control center
  - a) Lack of initiative
  - b) Have hope that there is little correlation between effort and success
  - c) Do not like to try because they believe that outside factors control
  - d) Lack of information to solve problems

c. Indicators of Locus of Control

Rotter in Agustina (2014) stated that the aspects that become indicators of internal Locus of Control and external Locus of Control namely as follows:

- 1) Internal Locus of Control

- a) Confident in his ability to solve problems or tasks
  - b) Like to work hard and has a deeper effort to solve problems or tasks and achieve achievement
  - c) Have satisfaction in completing tasks without the help of others
- 2) External Locus of Control
- a) Lack of trying in achieving and solving problems or tasks
  - b) Lack of initiative
  - c) Have a belief that success and achievement is influenced by external factors such as fate, luck, and environment

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

#### **a. The Definition of Students Perceptions of Teacher Teaching Methods**

Perception is a process preceded by the process of sensing, which is the process of receiving the stimulus by individuals through sensory devices or called sensory process. The stimulus is then passed into a process of perception (Walgito, 2010: 99). In harmony with that opinion, Daryanto (2010: 77) revealed that perception is a process that involves the entry of messages or information into the brain. Humans continuously make contact with their environment because of the perception. This relationship done through the senses of vision, hearing, touch, taste, and smell. Moskowitz and Orgel in Walgito (2010: 100) stated that perception is an integrated process within the individual against the stimulus it receives. Stimulus can come from

outside as well as from within individuals themselves, but most stimulus come from outside the individual.

In line with Walgito's opinion, Sugihartono (2013: 7) stated that senses or sensations that inspire human behavior. Sense or sensation is the process of entry of the stimulus into the sense device. Furthermore, the brain will translate the stimulus. The process of brain translating or interpreting the stimulus that goes into the sense device is called perception. Karwono and Mularsih (2017: 36) revealed that perception affects individual behavior.

According to Djamarah (2013: 46), method is one way that is used to achieve the goals that have been set. Suprihatiningrum (2016: 281) said that the method of learning is a way that contains standard procedures for carrying out learning activities, especially the presentation of subject matter to students. The method used in teaching acts as a tool to create learning process between students and teachers, so that the method has a big share in teaching and learning activities.

Learning method is about how to deliver materials in the learning process so students can get the optimal result (Sugihartono, 2013: 81). There are various learning methods available. Teachers are expected to choose the right method in the learning process.

b. Factors Affecting Students Perceptions of Teacher Teaching Methods

According to Walgito (2010: 101) factors that play a role in the perception, consist of:

### 1) Objects perceived

The object generates a stimulus that concerns the sense device or receptor. Stimulus can come from outside the perceiving individual, but also comes from within the individual concerned directly concerning the receiving nerve acting as a receptor. But most of the stimulus comes from outside the individual.

### 2) Sensory devices, nerves, and central nervous system

Sensory or receptor devices are tools for receiving stimuli. Besides, there must also be a sensory nerve as lat to continue the stimulation received by the receptor to the central nervous system, the brain is as the center of consciousness. Then, motor neuron is as a tool to conduct the response.

### 3) Attention

To be aware or to hold perception is required the attention, that is the first step as a preparation in order to hold perception. Attention is the concentration or concentration of all individual activities directed to an object or set of objects.

## c. Type of Teaching Methods

Sanjaya (2008: 147) revealed some learning methods that can be implemented in the learning process include:

### 1) Lecturing

Lecturing is presenting learning through verbal narration or direct explanation to a group of students.

2) Demonstration

Demonstration method is a method of presenting a lesson by demonstrating and demonstrating to students about a particular process, situation or object, whether real or artificial.

3) Discussion

Discussion method is a method of learning that exposes students to a problem.

4) Simulation

Simulation is a way of presenting a learning experience using artificial simulations to understand certain concepts, principles or skills.

According Djamarah (2013: 82) kinds of teaching methods are divided into the following:

1) Project method

Project method or unit is the way of presenting the lesson that starts from a problem, then discussed from various related aspects so that the solution as a whole and meaningful.

2) Experimental method

Experimental method (experiment) is a way of presenting a lesson in which students experiment with experiencing and proving themselves something learned.

3) Task and recitation method

Task and recitation method is a method of presenting the material where the teacher assigns the task in order for the student to do the learning activities.

4) Discussion method

Discussion method is the way of presenting the lesson, in which the students are confronted with a problem that can be a statement or question that is problematic to be discussed and solved together.

5) Sociodrama method

Sociodrama basically dramatizes behavior in relation to social problems.

6) Demonstration method

A demonstration method is a way of presenting a lesson by modeling or showing students a particular process, situation, or object being studied, whether real or imitative, often accompanied by an oral explanation.

7) Problem solving method

Problem solving method is not only a teaching method, but also a method of thinking, because in problem solving the teachers can use other methods which start by looking for data to draw conclusions.

8) Field trip method

Teaching is done by teaching students to a specific place or object outside the school to learn or investigate something.

9) Question and answer method

Question and answer method is a method of presentation of lessons in the form of questions that must be answered, especially from teachers to students and from students to teachers.

10) Exercise method

Exercise method is a good way of teaching to instill good habits.

11) Lecturing method

Lecturing method is a method that can be said of traditional methods, because this method has always been used as a means of oral communication between teachers and students in the process of teaching and learning.

d. Affecting Factors of Selecting the Teaching Methods

Surakhmad in Djamarah (2013: 78) said that the selection and determination of methods is influenced by the following factors:

1) Students

Students are human beings who must exist in education. Teachers are obliged to educate them during school. The teacher will deal with a number of children with different life backgrounds such as social status, gender, posture, intellectual aspect, and psychological aspects.

## 2) Goals

Goals are the intended objectives of each learning activity. Hierarchically, the objective moves from low to high, ie instructional objectives or learning objectives, curricular goals or curriculum objectives, institutional goals, and national education objectives. According to Poerwati & Amri (2013: 150), learning objectives is to reach basic competence.

## 3) Situation

The situation of teaching and learning activities created by teachers will vary from day to day. Teachers must choose teaching methods that are appropriate to the situation they want to create.

## 4) Facilities

Facilities are the things that affect the selection and determination of learning methods. Facility is the completeness that support learners in school. The availability of learning facilities will affect the choice of teaching methods.

## 5) Teachers

Each teacher has a different personality, educational background, and teaching experience. It is an internal problem of teachers that can influence the selection and determination of learning methods.

## e. Indicator of Students Perception of Teacher Teaching Methods

According to Surakhmad in Djamarah (2013: 78), indicators of student perceptions about teaching methods teachers include:

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

#### **4. The Use of Learning Resources**

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

According to Abdulhak & Darmawan (2013: 111) the learning resource is the thing that supports the occurrence of learning, including service systems, learning materials, and the environment. The concept of learning resources consists of 4 categories: materials, tools or equipment, people, and places. Edgar Dale in Sitepu (2014: 18) also revealed that the source of learning is everything that is used to support and facilitate the learning process. Darmawan (2014: 3) stated that learning resources include environment, people, procedures tools, concepts, theory, technology, media, and problem-solving procedures. This understanding is in harmony with the opinions of Jenuszweski and Molenda in Arsyad (2014: 8) which suggest that learning

resources can be understood as tools, materials, tools, unions, and people in which learners might use to facilitate their learning.

Seels and Richey in Arsyad (2014: 8) also revealed that learning resources are sources that support learning including support systems, materials, and learning environments. Learning resources are components in learning activities that allow individuals to acquire knowledge, abilities, attitudes, beliefs, emotions, and feelings. Learning resources can provide a learning experience and without any learning resources, the learning process might not work well (Sitepu, 2014: 18). Percival and Ellington in Sitepu (2014: 20) emphasize that learning resources in education and training are deliberately created to enable learners to learn individually. It can be concluded that the source of learning is all that is available to help individuals in learning, developing skills, as well as competence.

#### b. Type of Learning Resources

Association of Educational Communication and Technology (AECT) in Daryanto (2010: 61) stated six types of learning resources:

##### 1) Message

Message is information transmitted or forwarded by other components in the form of ideas, teachings, facts, meanings, values, and data, for example: the subject matter of accounting.

2) Person

Person is a human who plays as a searcher, storer, processor, and messenger, for example: teacher.

3) Material

Items are presented with the tool or material itself, without any support, for example: book.

4) Tool

Tool is something used to convey messages stored in materials, for example: LCD projector.

5) Technique

Technique is a coherent procedure or reference that is prepared to use materials, equipment, people, and learning environment in a coordinated and coordinated to convey teaching or learning materials, for example: simulation and discussion.

6) Environment

Environment is a situation around the learning process occurs. The environment is divided into two kinds namely the physical environment and non physical environment. Physical environment such as school buildings and libraries, while non-physical environment for example ventilation system and noise learning environment.

c. The Function of Learning Resources

The function of learning resources according to Hanafi in Karwono & Mularsih (2017: 163), consist of:

- 1) Increase the educational productivity
- 2) Provide the possibility of education that is more individualized
- 3) Provide a more scientific basis for learning
- 4) Better consolidate learning
- 5) Allow learning instantly
- 6) Allow broader education presentation

d. The Use of Learning Resources

Teaching and learning process both in class and outside the class certainly can not be separated from the source of learning. Utilization of appropriate learning resources will support the learning process itself. Darmawan (2014: 43) stated that the availability of adequate learning resources will overcome barriers to space and associate with the process of learning in the classroom. The availability of adequate learning resources will be able to complement, nurture, and enrich the learning process. Mularsih (2017: 158) said that in the use of learning resources, teachers have the responsibility of helping learners to make learning easier, smoother, and more focused.

e. Indicator of The Use of Learning Resources

Daryanto (2010: 74) stated the four general principles of utilization of learning resources, consist of:

1) Learning resources refer to instructional objectives

The selection and use of the type of learning resources should be based on instructional objectives, so teachers should not use existing learning resources without thinking about their conformity with the instructional objectives.

2) Student-oriented learning resources

The hallmark of effective education is student-oriented education and is presented through challenging learning resources and techniques, stimulating inventiveness to discover, impress, and be lovingly organized.

3) The process of utilization of tiered learning resources

Usually in designing and making learning resources have been adjusted to the learning level of each field of study or sub-field of study, and started from the easy and concrete to the difficult abstract.

4) Learning resources should be combined and integrated with the learning process

The more types of learning resources are utilized, the more complete and more integrate each component of the instructional is.

## **B. Relevant Research**

1. Research by Melinda Dhian Kusuma (2017) entitled “The Effect of Locus of Control, Student Perceptions of Teacher Teaching Methods, and Parents

Concern in Accounting Learning Achievement Students of XI IPS SMA Negeri 2 Sleman Academic Year 2016/2017". The research shows the positive and significant effect between: 1) Locus of Control toward Accounting Learning Achievement with  $r_{x1y} = 0,517$ ;  $r^2_{x1y} = 0,267$ ;  $t_{value} = 4,175$ ;  $t_{table} = 2.001$  by 5% significant level, 2) Student Perception of Teacher Teaching Methods toward Accounting Learning Achievement with  $r_{x2y} = 0,410$ ;  $r^2_{x2y} = 0,168$ ;  $t_{value} = 3,510$ ;  $t_{table} = 2.001$  by 5% significant level, 3) Parents Concern toward Accounting Learning Achievement with  $r_{x3y} = 0,394$ ;  $r^2_{x3y} = 0,155$ ;  $t_{value} = 3,348$ ;  $t_{table} = 2.001$ , 4) Locus of Control, Student Perceptions of Teacher Teaching Methods, and Parents Concern toward Accounting Learning Achievement with  $r_{x(1,2,3)} = 0,662$ ;  $r^2_{y(1,2,3)} = 0,409$ ,  $F_{value} = 5,304$ ;  $F_{table} = 2,761$ . The similarities with this research is the variable of Locus of Control and Students Perception about Teachers Teaching Methods toward Accounting Learning Achievement. Another similarities is the use of questionnaires and documentation in data collection techniques. The difference with this research is the subject of class XI IPS SMA Negeri 2 Sleman Academic Year 2016/2017 while this study was conducted on the students of class X, XI, and XII Accounting SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018.

2. Research by Palupi Anggun Kumalasari (2016) entitled "*Pengaruh Pemanfaatan Sumber Belajar dan Persepsi Siswa tentang Metode Mengajar Guru terhadap Motivasi Belajar Akuntansi Siswa Kelas XI Akuntansi SMK Negeri 1 Tempel Tahun Ajaran 2015/2016*". The research

shows the positive and significant effect between: 1) The Use of Learning Resources toward Accounting Learning Motivation with coefficient correlation  $r_{x1y}$  in the amount of 0,461; coefficient determination  $r^2_{x1y}$  in the amount of 0,212, and  $t_{value}$  in the amount of 25,353 bigger than  $t_{table}$  in the amount of 1,968, and  $Y = 0,493X_1 + 17,04$ , 2) Students Perceptions of Teacher Teaching Methods toward Accounting Learning Achievement with coefficient correlation  $r_{x2y}$  in the amount of 0,529; coefficient determination  $r^2_{x2y}$  in the amount of 0,28, and  $t_{value}$  in the amount of 5,131 bigger than  $t_{table}$  in the amount of 1,968, and  $Y = 0,525X_2 + 17,48$ , 3) The Use of Learning Resources and Students Perceptions of Teacher Teaching Methods toward Accounting Learning Motivation with coefficient correlation  $r_{y(1,2)}$  in the amount of 0,65; coefficient determination  $r^2_{y(1,2)}$  in the amount of 0,423; and  $F_{value}$  in the amount of 34,075 bigger than  $F_{table}$  in the amount of 19,48 and  $Y = 0,42X_1 + 0,462X_2 + 12,493$ . The similarities with this research is the variable of The Use of Learning Resources and Students Perception about Teachers Teaching Methods. Another similarities is the use of questionnaires in data collection techniques. The difference with this research is the subject of class XI Accounting SMK Negeri 1 Tempel Academic Year 2015/2016 while this study was conducted on the students of class X, XI, and XII Accounting SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018.

3. The 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 research shows the positive and significant effect between: 1) Locus of Control toward Accounting Learning Achievement with  $r_{x1y} = 0,304$ ;  $r^2_{x1y} = 0,092$ ;  $t_{value} = 2,114 > t_{table} = 1,678$  and significant level is 5%, 2) Learning Motivation toward Accounting Learning Achievement with  $r_{x2y} = 0,427$ ;  $r^2_{x2y} = 0,183$ ;  $t_{value} = 3,135 > t_{table} = 1,678$  and significant level is 5%, 3) Locus of Control and Accounting Learning Motivation toward Accounting Learning Achievement with  $R_{y(1,2)} = 0,480$ ;  $R^2_{y(1,2)} = 0,231$ ;  $F_{value} = 6,444 > F_{table} = 3,20$  and significant level is 5%. The similarities with this research is the variable of Locus of Control and Accounting Learning Achievement. Another similarities is the use of questionnaires and documentation in data collection techniques. The difference with this research is the subject of class XI IPS SMA Negeri 2 Sleman Academic Year 2013/2014 while this study was conducted on the students of class X, XI, and XII Accounting SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018.

4. Research by Mohammad Ali Salmani Nodoushan (2010) entitled "The Impact of Locus of Control on Language Achievement". The research shows that the Grade Point Averages (GPA) of students who have internal Locus of Control is bigger than the students who have external Locus of Control. The similarities with this research is the variable of Locus of Control in Students' Achievement. The difference with this research is the

subject of language students while this study was conducted on the accounting students.

### **C. Research Framework**

1. The Influence of Locus of Control on Accounting Learning Achievement Students Class of X, XI, and XII Accounting SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018

Locus of Control is a trait within a person in which a person's success or failure depends on internal and external factors. Someone with the internal Locus of Control believes that they are the holder of control over whatever happens to them. Therefore, someone who has an internal Locus of Control tends to work hard, has high initiative, always seeks to solve problems, always try to think as effectively as possible, and have the perception that success needs efforts. Someone with the external Locus of Control believes that whatever happens to them is controlled by outside forces such as luck or opportunity. Therefore, someone with external Locus of Control lacks initiative, assuming that success is less influenced by effort, feeling luck being the deciding factor, and less actively seeking for the solution of the problem.

When Accounting Learning Achievement is associated with Locus of Control, students with internal Locus of Control will look more dominant compared with students who have external Locus of Control. Students with internal Locus of Control will study hard in the subject matter of accounting for high achievement. Success in achieving

accounting learning will be a pride. Conversely, if the student fails in achieving a good accounting learning achievement, then the student will blame him/her self and consider that efforts are nowhere near the maximum. Students with external Locus of Control will be more relaxed in achieving a good Accounting Learning Achievement. Success in achieving Accounting Learning Achievement will be considered as luck. Conversely, failure to achieve a good Accounting Learning Achievement will be considered as an unlucky one.

Locus of Control of a high internal type will certainly enhance the effort, ability, and responsibility for learning. This then brings success in achieving high learning achievement. The higher the Locus of Control the higher the Achievement of Accounting Learning. The lower the Locus of Control the lower the Achievement of Accounting Learning.

## 2. The Influence of Student Perceptions of Teaching Methods on Accounting Learning Achievement Students Class of X, XI, and XII Accounting SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018

Students' Perceptions of Teaching Methods are students' assessments of how teachers convey the learning materials during the learning process. Students who have positive perceptions of teaching methods tend to value teachers more during the learning process that is realized by obeying the rules, concentrating, being serious, and being active in following the learning process. Conversely, students who have negative perceptions of teaching methods will tend to be bored and less

active in following the learning process. In other words, students who have good perceptions of teaching methods used by teachers will have higher achievement compared with students who have a negative perception of teaching methods.

3. The Influence of The Use of Learning Resources on Accounting Learning Achievement Students Class of X, XI, and XII Accounting SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018

In teaching and learning activities, learning resources have a very important function that is to help students in learning and to demonstrate the ability and competence. Available learning resources must be utilized effectively to be a means for students in achieving high learning achievement.

Utilization of the available Learning Resources by students appropriately and effectively will certainly encourage students to achieve high Accounting Learning Achievement. Conversely, if students are less able to utilize the available learning resources, then the Accounting Learning Achievement will be low.

4. The Influence of Locus of Control, Student Perception of Teaching Methods, and The Use of Learning Resources on Accounting Learning Achievement Students Class of X, XI, and XII Accounting SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018

Locus of Control is a trait within a person in which a person's success or failure depends on internal and external factors. Someone with

the internal Locus of Control believes that they are the controllers of whatever happens to them while someone with the external Locus of Control believes that whatever happens to them is controlled by outside forces such as luck or opportunity. Locus of Control will affect the students' effort.

Student's Perceptions of Teaching Methods are students' opinion about how teachers deliver the learning materials during the learning process. Students with positive perceptions of teaching methods will respect the teachers, for example obeying the rules, concentrating, being serious, and being active in following the learning process. The students with negative perceptions of teaching methods will less active during learning process.

Learning resources have a very important function that is to help students in learning and demonstrate the ability and competence. Available the learning resources must be utilized effectively to be a means for students in achieving high learning achievement.

Accounting Learning Achievement is what has been achieved by students after doing accounting learning activities. Students with high Locus of Control will try harder in studying accounting material to achieve high Accounting Learning Achievement. This is followed by Student Perceptions of Teaching Methods which is positive and effective utilization of learning resources to achieve high Accounting Learning Achievement.

#### D. Research Paradigm

Based on the framework can be arranged the research paradigm of the influence between three independent variables, namely Locus of Control, Student Perceptions of Teaching Methods, and Use of Learning Resources on Accounting Learning Achievement as a dependent variable. The research paradigm is as follows:

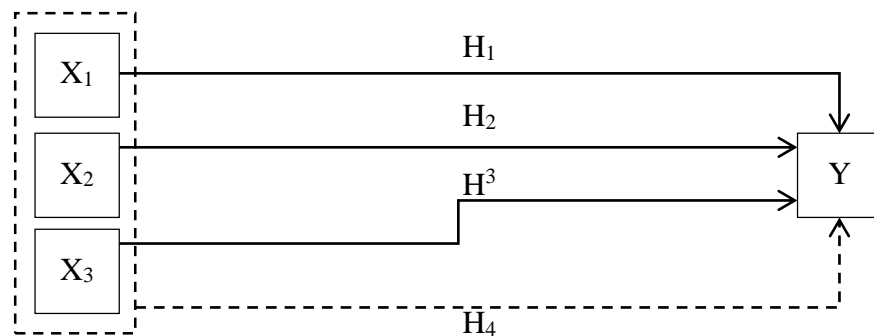


Figure 1. Research Paradigm

Information:

- X<sub>1</sub> = Locus of Control
- X<sub>2</sub> = Students Perception of Teacher Teaching Methods
- X<sub>3</sub> = The Use of Learning Resources
- Y = Accounting Learning Achievement
- = The Relationship of Locus of Control (X<sub>1</sub>), Students Perceptions of Teaching Methods (X<sub>2</sub>), and The Use Learning Resources (X<sub>3</sub>) individually on Accounting Learning Achievement (Y)
- = The Relationship of Locus of Control (X<sub>1</sub>), Students Perceptions of Teaching Method (X<sub>2</sub>), and The Use Learning Resources (X<sub>3</sub>) simultaneously on Accounting Learning Achievement (Y)

#### E. Research Hypothesis

Based on the framework, it can be concluded the hypothesis as follows:

1. There is a positive and significant influence of Locus of Control on Accounting Learning Achievement Students Class of X, XI, and XII Accounting SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018.
2. There is a positive and significant influence of Student Perception of Teaching Methods on Accounting Learning Achievement Students Class of X, XI, and XII Accounting SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018.
3. There is a positive and significant influence of The Use Learning Resources on Accounting Learning Achievement Students Class of X, XI, and XII Accounting SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018.
4. There is a positive and significant influence of Locus of Control, Student Perceptions of Teaching Methods, and The Use of Learning Resources simultaneously on Accounting Learning Achievement Students Class of X, XI, and XII Accounting SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018.

## **CHAPTER III**

### **RESEARCH METHOD**

#### **A. Research Design**

This research is an ex-post facto research because the data is from the events that have been going on, so that the researcher only reveal facts based on the measurement of symptoms that already exist in the respondent (Arikunto, 2013: 17). This study aims to examine the influence of independent variable Locus of Control (X1), Student Perceptions of Teaching Methods (X2), and The Use Learning Resources (X3), to the dependent variable that is Accounting Learning Achievement (Y). The approach used in this study is a quantitative approach because the research data used in the form of numbers and using statistics to analyze (Sugiyono, 2014: 7).

#### **B. Place and Time Research**

This research was conducted in SMK Muhammadiyah 2 Moyudan located in Ngentak, Sumberagung, Moyudan, Sleman in class X, XI, and XII Accounting Academic Year 2017/2018. The study was conducted from January to February 2018.

#### **C. Research Subject**

Subjects in this study are all students class of X, XI, and XII Accounting SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018 consisting of 4 classes with a total of 81 students. According to Arikunto

(2010: 95), if the number of subject members in the population is less than 100 to 150 people, and in collecting data researchers using questionnaires, the number should be taken entirely.

Based on these opinions, then all students of class X, XI, and XII Accounting is be the study respondents because the number of subjects is less than 100. Therefore this study is a population study.

#### **D. Research Variable**

##### 1. Dependent variable

The dependent variable is the variable that is affected, which is the result of the independent variable. The dependent variable in this study is the Accounting Learning Achievement notified in Y.

##### 2. Independent variable

The independent variable is the influencing variable, which is the cause of the change or the incidence of the dependent variable. The independent variable in this research is Locus of Control notified in X1, Student Perceptions of Teaching Methods notified in X2, and The Use of Learning Resources notified in X3.

#### **E. Operational Definition**

##### 1. Accounting Learning Achievement

Learning achievement is what students have achieved after learning activities. Form of Accounting Learning Achievement in this study is the value of daily test. This study used daily test scores because the value of daily test is the value of each competency that must be mastered by

students in accounting subjects, so the value reflects the success rate of students in mastering the desired material.

## 2. Locus of Control

Locus of Control is a trait within a person in which a person's success or failure depends on internal and external factors. Someone with the internal Locus of Control believes that they are the controllers of whatever happens to them while someone with the external Locus of Control believes that whatever happens to them is controlled by outside forces such as luck or opportunity. Locus of Control will affect effort in students. The Locus of Control variable was expressed using a questionnaire.

## 3. Student Perceptions of Teaching Methods

Student Perceptions of Teaching Methods are students' assessments of how teachers convey the learning materials during the learning process. Student Perceptions of Teaching Methods in this study were measured by indicators of teaching methods of teachers by looking at aspects of classroom management, clarity of the delivery of learning objectives, the ability to manage the class, timeliness, and ability of teachers. The variable of Student Perceptions of Teaching Methods were revealed using questionnaires.

## 4. The Use of Learning Resources

The Use of Learning Resources is an effort to utilize everything available in order to help individuals in learning, developing skills, as well as competence. The indicators of The Use of Learning Resources are learning

resources referring to instructional goals, student-oriented learning resources, the process of tiered learning resource utilization, and learning resources combined and integrated with the learning process.

## **F. Data Collection Technique**

### **1. Questionnaire**

According to Arikunto (2013: 194) questionnaires are a number of written statements used to obtain information from respondents in the sense of reports about his personality, or things he knows. Questionnaires in this study are used to obtain data on Locus of Control, Student Perceptions of Teaching Methods, and The Use of Learning Resources.

### **2. Documentation**

According to Arikunto (2013: 201) documentation is looking for data from written objects. Documentation in this research is used to collect the achievement of the student.

## **G. Research Instrument**

Research instruments are tools or facilities used by researchers in collecting data to make their work easier and the results are better, in a more thorough, complete, and systematic meaning easier to process (Arikunto, 2013: 203). Instruments used in this study are questionnaires and student value documents.

Instrument in the form of questionnaire is used to obtain data about Locus of Control, Students Perceptions of Teaching Methods, and The Use of Learning Resources Class of X, XI, and XII Accounting SMK

Muhammadiyah 2 Moyudan Academic Year 2017/2018. Closed questionnaire with Likert scale was used in this study with four alternative answers (Sugiyono, 2015: 93). Likert scale is used to examine attitude, opinion, and perception of someone or group on social phenomenon. Likert scale in this research only used four alternative answer because there are respondents tendency choose third category if used five alternative answer (Mardapi, 2016: 144). The maximum score is 4 and the minimum score is 1. Respondents are asked to provide a tick (√) on the answers that correspond to the circumstances of the respondent.

Table 2. Opinion Alternative Answer Score

<b>Positive and Negative Statement</b>		
<b>Alternative Answer</b>	<b>Positive Statement Score</b>	<b>Negative Statement Score</b>
Strongly Agree	4	1
Agree	3	2
Disagree	2	3
Strongly Disagree	1	4

Table 3. Fact Alternative Answer Score

<b>Positive and Negative Statement</b>		
<b>Alternative Answer</b>	<b>Positive Statement Score</b>	<b>Negative Statement Score</b>
Always	4	1
Often	3	2
Rarely	2	3
Never	1	4

Based on the indicators of each variable, the following is presented instrument grid used from each variable along with number and number of grains that have been planned by researcher.

Table 4. Instrument's Grid of Locus of Control

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

Items marked with an asterisk (\*) are negative statements.

Sources: Agustina Kartika Dewi (2014) with modification

Table 5. Instrument's Grid of Students Perception of Teaching Methods

Variable	Indicators	Number of Item	Total
Students Perceptions of Teaching Methods	a. Teaching methods are suitable with classroom management	10, 11, 12, 13, 14, 15	5
	b. Teaching methods are suitable with teaching purpose	1, 15, 16, 17*, 18	5
	c. Teaching methods are suitable with class situation and teaching time	2, 19, 20*, 21, 22	5
	d. Teaching methods are suitable with the facilities	3, 4, 5, 6, 7	5
	e. Teaching methods are suitable with teaching capabilities	8, 9, 23, 24, 25	5
<b>Total</b>			<b>25</b>

Items marked with an asterisk (\*) are negative statements.

Source: Rahma Febrianti (2016) with modification

Table 6. Instrument's Grid of The Use of Learning Resources

Variable	Indicators	Number of Item	Total
The Use of Learning Resources	a. Learning Resources are suitable with learning purpose	1, 2, 3, 4, 5	5
	b. Learning resources are student-oriented	6, 7, 8, 9, 19*	5
	c. Learning resources are used in stages	10, 11, 12, 13, 14	5
	d. The available learning resources is combined	15, 16, 17*, 18, 20	5
Total			20

Items marked with an asterisk (\*) are negative statements.

Source: Palupi Anggun Kumalasari (2016) with modification

## H. Test Instrument

Before the instrument was used for research, the questionnaire in this study should be tested first. This instrument is tested in SMK YPKK 1 Sleman because based on observation, it is considered to have the same characteristics with SMK Muhammadiyah 2 Moyudan. Characteristics that are considered the same by the problems of Locus of Control, Students Perceptions of Teaching Methods, and The Use of Learning Resources is still low. Trials will be conducted on students of class X SMK YPKK 1 Sleman Academic year 2017/2018 which is not part of the research subject. Testing the instrument is done to find out the instruments used are really good or not. Good instruments must meet good and reliable requirements.

### 1. Validity Instrument

According to Sugiyono (2015: 121) valid means the instrument can be used to measure what should be measured. Validity test in this research using product moment correlation technique with the following formula:

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

(Arikunto, 2013: 213)

Information:

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

The statement item is valid if the  $r_{value}$  is greater than or equal to the  $r_{table}$  at the 5% significance level. The statement item is invalid if the count is less than the  $r_{table}$ .

To check the validity of instruments, data processing application program's was used. Based on the results of data analysis that Locus of Control consists of 25 item statements, Student Perceptions of Teaching Methods consists of 25 item statements, and The Use of Learning Resources consists of 20 item statements. After having tested to 10 students of class X AK, 10 students of class XI AK, and 10 students to class XII AK SMK YPKK 1 Sleman, then proceeds the questionnaire of Locus of Control from 25 items, 11 items expressed fall (invalid). Student Perceptions of Teaching Methods from 25 items, 7 items expressed fall (invalid). The Use of Learning Resources from 20 items, 3 items expressed fall (invalid). Instruments of the validity of the test results are summarized in the table as follows:

Table 7. The Result of Validity Instruments

No	Variable	Number of Starting Items	Number of Valid Items	Number of Invalid Items	Final Amount
1	Locus of Control	25	14	11	14
2	Student Perceptions of Teaching Methods	25	18	7	18
3	The Use of Learning Resources	20	17	3	17
<b>Total</b>		70	49	21	49

Source: Primary Data Processed

## 2. Reliability Instrument

Sugiyono (2015: 121) states that a reliable instrument is an instrument which produce the same data when it is used multiple times to measure the same object. Reliability test in this research will use Cronbach Alpha formula as follows:

$$r_{11} = \left[ \frac{k}{k-1} \right] \left[ 1 - \frac{\Sigma \sigma_b^2}{\sigma_t^2} \right]$$

Information:

- $r_{11}$  = instrument reliability
- $k$  = the number of the questions
- $\Sigma \sigma_b^2$  = the number of variance items
- $\sigma_t^2$  = total variance

(Arikunto, 2013: 239)

Once the instrument reliability rating is known, then the figure is interpreted with the reliability of the correlation coefficient as follows:

Table 8. Guidelines for Providing Interpretation with Correlation Coefficient

<b>Interval Coefficient</b>	<b>Level of Relationship</b>
0,00-0,199	Very Low
0,20-0,399	Low
0,40-0,599	Enough
0,60-0,799	Strong
0,80-1,00	Very Strong

(Sugiyono, 2015: 184)

Based on the results using the application program's, the reliability estimation shows High and Very High interpretation. Those results can be seen in the following table:

Table 9. The Result of Reliability Instruments

<b>No</b>	<b>Variable</b>	<b>Reliability Coefficient</b>	<b>Interpretation</b>
1	Locus of Control	0,733	Strong
2	Student Perceptions of Teaching Methods	0,862	Very Strong
3	The Use of Learning Resources	0,892	Very Strong

Source: Primary Data Processed

## I. Data Analysis Techniques

### 1. Descriptive Analysis

Data obtained from the field, then presented in the form of data description of each variable. Analysis of the description of the data in question includes the presentation of Mean (M), Median (Me), Modus (Mo), Standard Deviation (SD), Frequency Distribution Table, Histogram, Pie Chart, and Variable Tendency Table of each variable.

a. Mean, Median, Modus, and Standard Deviation

Mean is the average count of data that can represent a set of data.

Median is an intermediate value of data when the values of the data are arranged according to the amount of data. Mode is the value of the most common data or the value of data with the largest frequency.

Standard deviation is a measure of the distribution of data because it has a unit of data and its middle value. Determination of Mean (M), Median (Me), and Modus (Mo), and Standard Deviation (SD) were performed with the help of data processing application.

b. Frequency Distribution Table

1) Determine the Number of Class Interval

To determine the length of the interval, the following Sturges Rule formula is used:

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

Information:

k = total of data class  
n = total of observation data  
log = logaritma

(Sugiyono, 2009: 35)

2) Determine a Range

To calculate the range of data, using the following formula:

Class range = maximum score - minimum score

3) Determine a Class Length

To determine the length of the class using the following formula:

$$\text{Class Length} = \frac{\text{range}}{\text{number of interval class}}$$

#### 4) Histogram

The histogram is based on the frequency data shown in the frequency distribution table.

#### c. Table of Variable Tendencies

The next description is to define the categorization of the score, which is obtained by each variable. The scores are divided into 4 categories based on Mean (Mi) and Ideal Standard Deviation (SDi) obtained with the following formula:

$$Mi = \frac{1}{2} (\text{highest score} + \text{lowest score})$$

$$Sdi = \frac{1}{6} (\text{highest score} + \text{lowest score})$$

Then, the determination of the variables tendencies according to Wagiran (2013: 337) is as follows:

Table 10. Data Categorization

No	Formula	Limitation	Categorization
1	Above (Mi + 1,5SD) until (Mi + 3SD)	Above 60,25 – 67	Very High
2	Above (Mi) until (Mi + 1,5SD)	Above 53,5 – 60,25	High
3	About (Mi – 1,5SD) until (Mi)	Above 46,75 – 53,5	Enough
4	(Mi – 3SD) until (Mi – 1,5SD)	40 – 46,75	Very Low

#### d. Pie Chart

The pie chart will be created based on data trend that has been displayed in the variable tendencies table.

## 2. Prerequisite Test Analysis

### a. Linearity Test

Linearity test is used to know whether between independent variable (X) and dependent variable (Y) have linear correlation or not in 5% significance level. The formula used to test the linearity of variables is:

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

Information:

$F_{reg}$  = the price of the number F for the regression line

$RK_{reg}$  = square average of regression line

$RK_{res}$  = square average of residue

(Hadi, 2004: 14)

If at the level of significance of 5%  $F_{value}$  be greater than or equal to  $F_{table}$  then the influence between the independent variable and the dependent variable is linear.

### b. Multicollinearity Test

Multicollinearity test is used to meet the requirements of multiple regression analysis that is to know the collectivity that occurs between independent variables conducted by investigating the magnitude of the correlation between these variables. In calculating the correlation using Product Moment formula, for the formula is as follows:

$$r_{X_1X_2X_3} = \frac{N \sum X_1X_2X_3 - (X_1)(X_2)(X_3)}{\sqrt{\{(N \sum X_1^2 - (\sum X_1)^2)\} \{(N \sum X_2^2 - (\sum X_2)^2)\} \{(N \sum X_3^2 - (\sum X_3)^2)\}}}$$

Information:

$r_{X_1X_2X_3}$  = correlation coefficient between X and Y

$\Sigma X_1$	= the number of variable $X_1$
$\Sigma X_2$	= the number of variable $X_2$
$\Sigma X_3$	= the number of variable $X_3$
$\Sigma X_1^2$	= total square of variable $X_1$
$\Sigma X_2^2$	= total square of variable $X_2$
$\Sigma X_3^2$	= total square of variable $X_3$
N	= the number of respondents

(Sunyoto, 2007: 89)

Multicollinearity is not presented when the correlation between independent variables if  $r_{\text{value}}$  has a price smaller than 0.700. Conversely if  $r_{\text{value}}$  more than equal to 0.700 it will occur multicollinearity between the variables freely so that data analysis using double regression can not be done and research can only use simple regression.

### 3. Hypothesis Test

#### a. Simple Regression Analysis

Data obtained from this study is analyzed by regression analysis. Simple regression analysis is used to test the first, second, and third hypothesis, the Locus of Control in Accounting Learning Achievement Class of X, XI, and XII Accounting SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018, Students Perceptions of Teaching Methods in Accounting Learning Achievement Class of X, XI, and XII Accounting SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018, The Use of Learning Resources on Accounting Learning Achievement Class of X,

XI, and XII Accounting SMK Muhammadiyah 2 Moyudan Academic  
Year 2017/2018.

1) Simple Regression Formula

$$Y = aX + K$$

Information:

$Y$  = Y variable

$X$  = X variables

$a$  = predictor coefficient number

$K$  = constant number

(Hadi, 2004: 5)

2) Looking for simple correlation coefficients  $r_{x_1y}$ ,  $r_{x_2y}$ , and  $r_{x_3y}$   
between the predictors  $X_1$  with  $Y$ ,  $X_2$  with  $Y$ , and  $X_3$  with  $Y$

$$r^2(x_1y) = \frac{a_1 \Sigma x_1y}{\Sigma y^2}$$

$$r^2(x_2y) = \frac{a_2 \Sigma x_2y}{\Sigma y^2}$$

$$r^2(x_3y) = \frac{a_3 \Sigma x_3y}{\Sigma y^2}$$

Information:

$r^2(x_1y)$  = coefficient determination between  $X_1$  and  $Y$

$r^2(x_2y)$  = coefficient determination between  $X_2$  and  $Y$

$r^2(x_3y)$  = coefficient determination between  $X_3$  and  $Y$

$a_1$  = coefficient of predictor  $X_1$

$a_2$  = coefficient of predictor  $X_2$

$a_3$  = coefficient of predictor  $X_3$

$\Sigma x_1y$  = number of product  $X_1$  with  $Y$

$\Sigma x_2y$  = number of product  $X_2$  with  $Y$

$\Sigma x_3y$  = number of product  $X_3$  with  $Y$

$\Sigma y^2$  = total sum of squares of criterium  $Y$

(Hadi, 2004: 22)

b. Multiple Regression Analysis

This analysis was used to examine the effect of Locus of Control variables, Student Perceptions of Teaching Methods, and The Use of Learning Resources simultaneously in the Accounting Learning Achievement. The formula used is:

- 1) Make the equation of regression line three predictors

With formula:

$$Y = a_1X_1 + a_2X_2 + a_3X_3 + k$$

Information:

- Y = Accounting Learning Achievement
- $X_1$  = Locus of Control
- $X_2$  = Student Perceptions of Teaching Methods
- $X_3$  = The Use of Learning Resources
- $a_1$  = coefficient of Locus of Control
- $a_2$  = coefficient of Student Perceptions of Teaching Methods
- $a_3$  = coefficient of The Use of Learning Resources
- K = constant number

(Hadi, 2004: 28)

The equation means that if the value of dependent variable coefficient ( $X_1$ ) increases 1 point then the value of the dependent variable (Y) increases by  $a_1$  assuming the other independent variable remains. Likewise, if the coefficient value of the independent variable ( $X_2$ ) or ( $X_3$ ) increases 1 point then the dependent variable (Y) will increase by  $a_2$  and  $a_3$  assuming the other independent variable remains.

2) Finding the coefficient of determination ( $R^2_{y(1,2,3)}$ ) between the predictors  $X_1$ ,  $X_2$ , and  $X_3$

The coefficient of determination double  $R^2_{y(1,2,3)}$  shows how big the influence of independent variable  $X_1$ ,  $X_2$ , and  $X_3$ , together to the dependent variable (Y) with the formula:

$$R^2_{y(1,2,3)} = \frac{\alpha_1 \sum x_1 y + \alpha_2 \sum x_2 y + \alpha_3 \sum x_3 y}{\sum y^2}$$

Information:

- $R^2_{y(1,2,3)}$  = coefficient of determination between Y and  $X_1$ ,  $X_2$ ,  $X_3$
- $\alpha_1$  = coefficient of predictor  $X_1$
- $\alpha_2$  = coefficient of predictor  $X_2$
- $\alpha_3$  = coefficient of predictor  $X_3$
- $\sum x_1 y$  = number of product between  $X_1$  dan Y
- $\sum x_2 y$  = number of product between  $X_2$  dan Y
- $\sum x_3 y$  = number of product between  $X_3$  dan Y
- $\sum y^2$  = the sum of squares of criteria Y

(Hadi, 2004: 29)

3) Conducting F Test

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

Information:

- $F_{reg}$  = price F regression line
- N = counter case
- m = counter predictors
- R = coefficient correlation between criterium with predictors

(Hadi, 2004: 23)

The significance of whether the first independent variables ( $X_1$ ), the second independent variable ( $X_2$ ), and the third independent variable ( $X_3$ ) together with the dependent variable (Y) can be

seen from the  $F_{\text{value}}$  compared with  $F_{\text{table}}$  at significant level 5%. If equal to or greater than  $F_{\text{table}}$  at 5% significance level then the influence of first independent variable (X1), second independent variable (X2), and third independent variable (X3) together to the dependent variable (Y) is significant.

#### 4) Relative Contributions and Effective Contributions

##### a. Relative Contributions

Relative Contributions (RC) are used to find out how big the contribution of each independent variable studied in comparison to the dependent variable. The formula used is:

$$RC \% = \frac{a_{xy}}{JK_{reg}} \times 100\%$$

$$JK_{reg} = a_1x_1y + a_2x_2y + a_3x_3y$$

Information:

RC% = relative contribution from a predictor

a = predictor coefficient

xy = number of product between X and Y

$JK_{reg}$  = number of squares of regression

(Hadi, 2004: 37)

##### b. Effective Contributions

Effective Contributions (EC) is used to find out how big the effective contribution of each variable by still counting other independent variables that are not examined by the formula:

$$EC\% = SR\% \times R^2$$

**Information:**

EC% = effective contribution of a predictor

RC% = relative contribution of a predictor

$R^2$  = coefficient of determination

(Hadi, 2004: 39)

## **CHAPTER IV**

### **RESEARCH RESULT AND DISCUSSION**

This chapter discusses the result research that had been conducted including a general overview of location research, descriptions of data, the prerequisite analysis testing, hypothesis testing, discussion of the results of research, and the limitations of the research.

#### **A. Result Research**

##### **1. Descriptions of SMK Muhammadiyah 2 Moyudan**

SMK Muhammadiyah 2 Moyudan is one of vocational high schools in Sleman Regency. SMK Muhammadiyah Moyudan located at Dusun Ngentak, Sumberagung, Moyudan, Sleman, Yogyakarta. School physical condition is quite good. School buildings are divided into two parts, namely Unit I and Unit II. Unit I consists of headmaster room, TU, laboratory (Computer, Accounting, Office Administration, Multimedia, ILC), art room, meeting hall, parking area, classroom of grade XII, and toilets. Meanwhile, Unit II consists of teacher room, classroom of grade X and XI, BK, library, UKS, headmaster room, meeting hall, student cooperative (KOPSIS), canteen, IPM room, parking area, toilets and ceremonial field.

SMK Muhammadiyah 2 Moyudan consists of 13 classrooms, 1 teacher room, 1 deputy head room, 2 headmaster rooms, 2 administrative rooms, 2 meeting halls, 3 computer laboratory, 1 IPM room, 1 UKS room,

1 warehouse, 1 mosque, 1 Office Administration laboratory, 1 ILC laboratory, ± 9 toilets (student and teacher), 1 canteen, 1 cooperative, and 4 parking areas. The academic year 2017/2018 using the curriculum for class X is *kurikulum 2013*, while the curriculum of classes XI and XII is *Kuriulum Tingkat Satuan Pendidikan (KTSP)*.

SMK Muhammadiyah 2 Moyudan has the following vision and mission:

a. Vision

“Being an Excellent SMK, Islamic, Competent, Mastering Science and Technology, Global Minded and Eco-Friendly”.

b. Mission

- 1) Growing the spirit of excellence and competitive to all citizens of the school.
- 2) Implementing the learning process optimally in a conducive climate to achieve expertise in accordance with the expertise competency of national and global oriented.
- 3) Developing religious atmosphere and cultural of the nation.
- 4) Intensively developing school relationships with industry and relevant agencies.
- 5) Preserving school environment by preventing environmental pollution and environmental damage.

## **2. Data Description**

Research results from data consisting of independent variables. They are Locus of Control (X1), Student Perceptions of Teaching Methods (X2), The Use of Learning Resources (X3), and dependent variable is Accounting Learning Achievement (Y). This section describes each variable data that has been processed to see the mean, median, mode, and standard deviation. In addition, it also presented a table 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 the midterm and final exam in SMK Muhammadiyah 2 Moyudan students class of X, XI, and XII academic year 2017/2018, the maximum value is 88 and the minimum value is 30. Further analysis is performed by using data processing application program's obtained Mean (M) is 54.14, Median (Me) is 52.00, Mode (Mo) is 46.00, and Standard Deviation (SD) is 10.918. The number of class intervals is rounded from 7.3 to 8. Range data  $(88 - 30) = 58$ , whereas the length of the class derived from range data divided by number of class intervals  $(58/8 = 7.25)$  rounded to 8. As for the Accounting Learning Achievement frequency distribution can be seen in the following table:

Table 11. Variable Frequency Distribution of Accounting Learning Achievement

No	Interval	Frequency	Frequency (%)
1	30 – 37	5	6,2%
2	38 – 45	10	12,3%
3	46 – 53	28	34,6%
4	54 – 61	17	21%
5	62 – 69	16	19,8%
6	70 – 77	2	2,5%
7	78 – 85	2	2,5%
8	86 – 93	1	1,2%
<b>Jumlah</b>		81	100%

Source: Primari data processed

Based on the variable frequency distribution of Accounting Learning Achievement table, the histogram can be illustrated as follows:

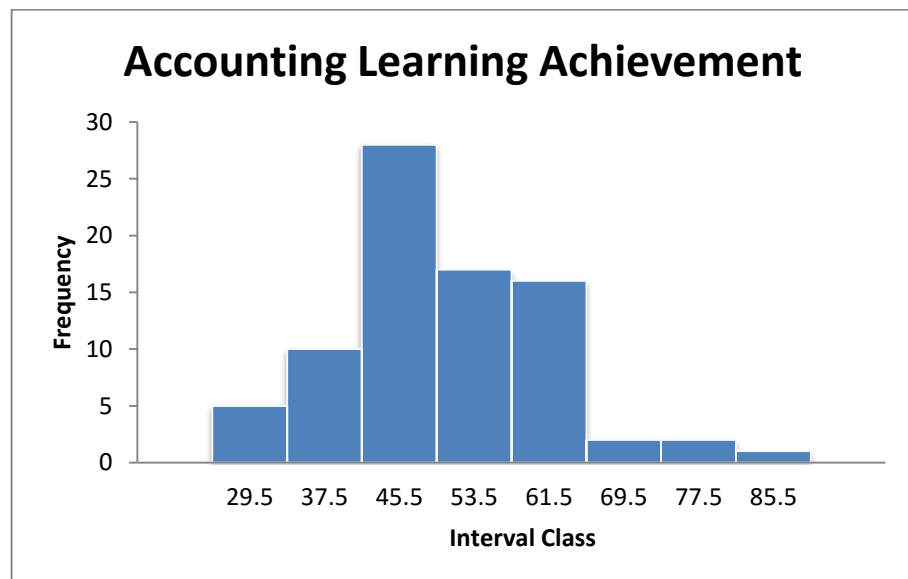


Figure 2. Histogram of Accounting Learning Achievement Frequency Distribution

Identification of tendency to *Tuntas* or *Tidak Tuntas* of Accounting Learning Achievement in this study uses the value the *Kriteria Ketuntasan Minimum (KKM)* in accordance with the rules of

a given school. If the learning achieved  $\geq 75$ , students expressed satisfactory study or competent, otherwise if the learning achieved  $< 75$ , students expressed not yet competent. Based on the above data, created a category of the tendency as follows:

Table 12. Categories of Accounting Learning Achievement Tendency

No	Score	Frequency	Frequency (%)	Category
1	$\geq 75$	3	4%	Competent
2	$< 75$	78	96%	Not yet competent

Based on the table known that Accounting Learning Achievement students who competent are 3 students (4%) and not yet competent are 78 students (96%). The tendency of Accounting Learning Achievement can be presented in a Pie Chart as follows:

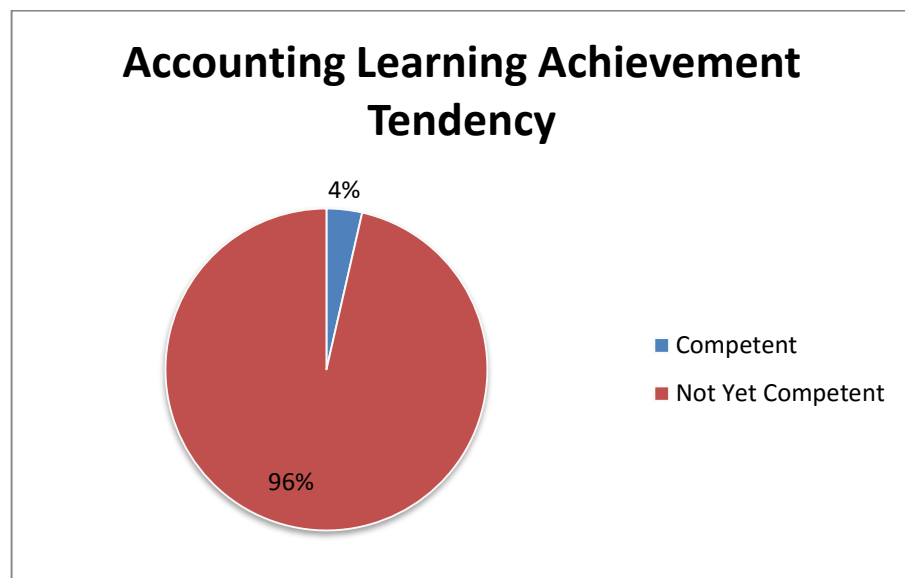


Figure 3. Pie Chart of Accounting Learning Accounting Tendency

**b. Locus of Control**

Locus of Control variable data obtained through the consisting of 14 item statements with the number of respondents are 81 students. There are four alternative answers where the highest score is four and lowest score is one. Based on the data analysis of Locus of Control using data processing application, then can be obtained the maximum score is 48 and the minimum score is 31. The value of Mean (M) is 39.81, Median (Me) is 40.00, Mode (Mo) is 45.00, and Standard Deviation (SD) is 4.94. The statistic descriptive is shows below:

Table 13. Locus of Control Data Description

N	Valid	81
	Missing	0
Mean		39.81
Median		40.00
Mode		45
Std. Deviation		4.940
Minimum		31
Maximum		48

Then to compile the distribution frequency of Locus of Control is carried out these following steps:

- 1) Count the number of interval class

$$\begin{aligned} \text{Total interval class} &= 1 + 3.3 \log n \\ &= 1 + 3.3 \log 81 \\ &= 7.29 \text{ rounded to } 8 \end{aligned}$$

2) Count the data range

$$\begin{aligned}\text{Data range} &= \text{max score} - \text{min score} \\ &= 48 - 31 \\ &= 17\end{aligned}$$

3) Calculate the class length

$$\begin{aligned}\text{Class length} &= \frac{\text{data range}}{\text{total of interval class}} \\ &= \frac{17}{8} = 2.125 \text{ rounded to } 3\end{aligned}$$

Table 14. Variable Frequency Distribution Table of Accounting Learning Achievement

No	Interval	Frequency	Frequency (%)
1	31 – 33	11	13,6%
2	34 – 36	13	16%
3	37 – 39	14	17,3%
4	40 – 42	15	18,5%
5	43 – 45	16	19,8%
6	46 – 48	12	14,8%
7	49 – 51	0	0%
8	52 – 54	0	0%
<b>Jumlah</b>		81	100%

Source: Primary Data Processed

Based on the table distribution of Locus of Control can be illustrated a histogram as follows:

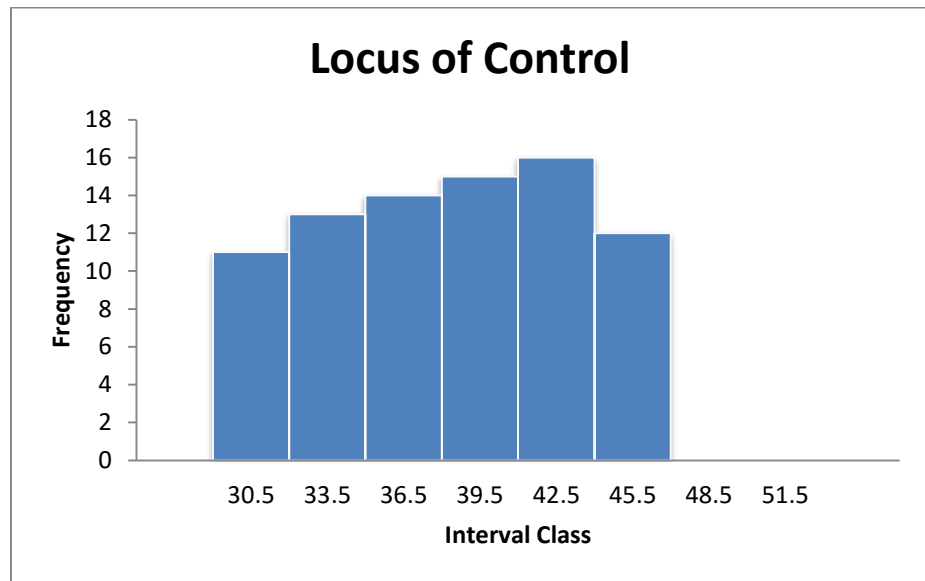


Figure 4. Histogram of Locus of Control Frequency Distribution

Internal and external Locus of Control variables are further classified into four categories, there are very high, high, enough, and very low. As for tendency of Locus of Control designation is based on four categories with the following condition:

Table 15. Categorization of Internal Locus of Control Tendency

No	Formula	Limitation	Categorization
1	Above $(Mi + 1,5SD)$ until $(Mi + 3SD)$	Above 18,25 – 20	Very High
2	Above $(Mi)$ until $(Mi + 1,5SD)$	Above 16,5 – 18,25	High
3	About $(Mi - 1,5SD)$ until $(Mi)$	Above 14,75 – 16,5	Enough
4	$(Mi - 3SD)$ until $(Mi - 1,5SD)$	13 – 14,75	Very Low

Based on the table, then the retrieved category trend of Internal Locus of Control are follows:

Table 16. Table Internal Locus of Control Tendency Categories

No	Limitation	Frequency	Frequency (%)	Categorization
1	Above 18,25 – 20	13	16%	Very High
2	Above 16,5 – 18,25	18	22%	High
3	Above 14,75 – 16,5	22	27%	Enough
4	13 – 14,75	28	35%	Very Low

Table shows that students who have very high Internal Locus of Control is 16%, high Internal Locus of Control is 22%, enough Internal Locus of Control is 27%, and very low Internal Locus of Control is 35%. The tendency of Internal Locus of Control can be presented in a Pie Chart as follows:

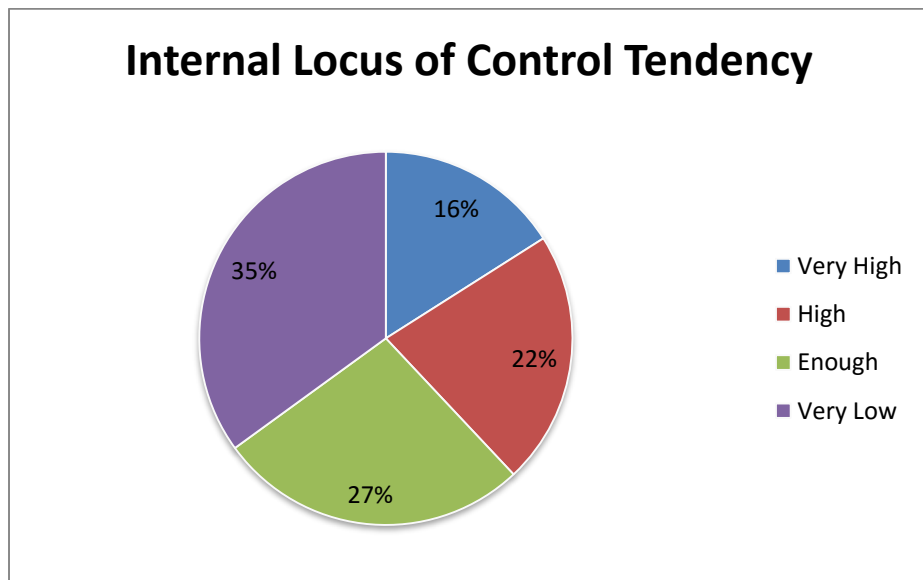


Figure 5. Pie Chart of Internal Locus of Control

Table 17. Categorization of External Locus of Control Tendency

No	Formula	Limitation	Categorization
1	Above $(Mi + 1,5SD)$ until $(Mi + 3SD)$	Above 27,75 – 32	Very High
2	Above $(Mi)$ until $(Mi + 1,5SD)$	Above 23,35 – 27,75	High
3	About $(Mi - 1,5SD)$ until $(Mi)$	Above 19,25 – 23,5	Enough
4	$(Mi - 3SD)$ until $(Mi - 1,5SD)$	15 – 19,25	Very Low

Based on the table, then the retrieved category trend of External Locus of Control are follows:

Table 18. External Locus of Control Tendency Categories

No	Limitation	Frequency	Frequency (%)	Categorization
1	Above 27,75 – 32	13	16%	Very High
2	Above 23,35 – 27,75	31	38%	High
3	Above 19,25 – 23,5	24	30%	Enough
4	15 – 19,25	13	16%	Very Low

Table 18 shows that students who have very high External Locus of Control is 16%, high External Locus of Control is 38%, enough External Locus of Control is 30%, and very low External Locus of Control is 16%. The tendency of External Locus of Control can be presented in a Pie Chart as follows:

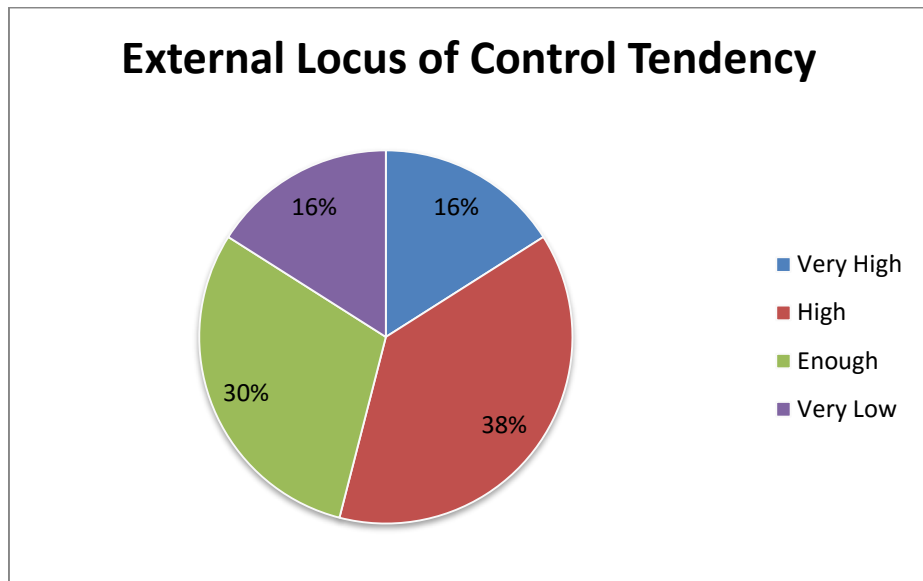


Figure 6. Pie Chart of External Locus of Control

#### c. Student Perception of Teaching Methods

Student Perceptions of Teaching Methods data were obtained through 18 items of statements, with 81 respondents. There are four alternative answer where the highest score is four and lowest score is one. Based on the data analysis of Student Perceptions of Teaching using data processing application's, the maximum score is 69 and the minimum score is 41. The value of Mean (M) is 56.12, Median (Me) is 58.00, Mode (Mo) is 53.00, and Standard Deviation (SD) is 7.605. The descriptive statistic will show on the next page:

Table 19. Student Perception of Teaching Methods Data Description

N	Valid	81
	Missing	0
Mean		56.12
Median		58.00
Mode		53 <sup>a</sup>
Std. Deviation		7.605
Minimum		41
Maximum		69

Then to compile the distribution frequency of Student Perceptions of Teaching is carried out this following steps:

- 1) Count the number of interval class

$$\begin{aligned}
 \text{Total interval class} &= 1 + 3.3 \log n \\
 &= 1 + 3.3 \log 81 \\
 &= 7.29 \text{ rounded to } 8
 \end{aligned}$$

- 2) Count the data range

$$\begin{aligned}
 \text{Data range} &= \text{max score} - \text{min score} \\
 &= 69 - 41 \\
 &= 28
 \end{aligned}$$

- 3) Calculate the class length

$$\begin{aligned}
 \text{Class length} &= \frac{\text{data range}}{\text{total of interval class}} \\
 &= \frac{28}{8} = 3.5 \text{ rounded to } 4
 \end{aligned}$$

Table 20. Variable Frequency Distribution Table of Student Perceptions of Teaching Methods

No	Interval	Frequency	Frequency (%)
1	41 – 44	9	11,1%
2	45 – 48	7	8,6%
3	49 – 52	7	8,6%
4	53 – 56	14	17,3%
5	57 – 60	16	19,8%
6	61 – 64	17	21,0%
7	65 – 68	10	12,3%
8	69 – 72	1	1,2%
<b>Jumlah</b>		81	100%

Source: Primary Data Processed

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

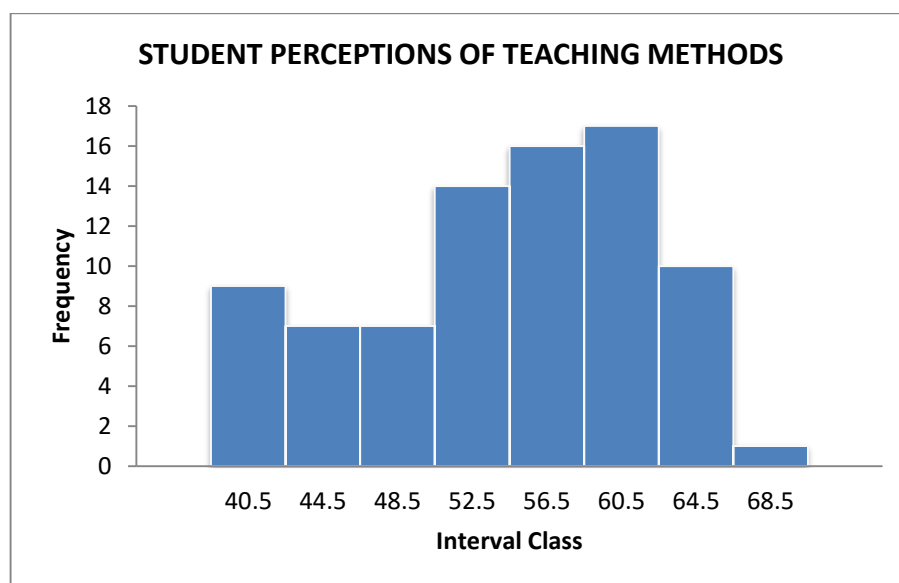


Figure 7. Histogram of Student Perceptions of Teaching Methods Frequency Distribution

Student Perceptions of Teaching Methods variable are further classified into four categories, there are very good, good, good enough, and very bad. As for tendency of Student Perceptions of Teaching Methods designation is based on four categories with the following condition:

Table 21. Categorization of Student Perceptions of Teaching Methods Tendency

No	Formula	Limitation	Categorization
1	Above $(Mi + 1,5SD)$ until $(Mi + 3SD)$	Above 62 – 69	Very Good
2	Above $(Mi)$ until $(Mi + 1,5SD)$	Above 55 – 62	Good
3	Above $(Mi - 1,5SD)$ until $(Mi)$	Above 48 – 55	Good Enough
4	$(Mi - 3SD)$ until $(Mi - 1,5SD)$	41 – 48	Very Bad

Based on the table, then the retrieved category trend of Student Perceptions of Teaching Methods are follows:

Table 22. Student Perceptions of Teaching Methods Tendency Categories

No	Limitation	Frequency	Frequency (%)	Categorization
1	Above 62 – 69	20	24%	Very Good
2	Above 55 – 62	25	31%	Good
3	Above 48 – 55	20	25%	Good Enough
4	41 – 48	16	20%	Very Bad

Table shows that students who have very good Student Perceptions of Teaching Methods is 24%, good Student Perceptions of Teaching Methods is 31%, good enough Student Perceptions of Teaching Methods is 25%, and very bad Student Perceptions of Teaching Methods is 20%. The tendency of Student Perceptions of Teaching Methods can be presented in a Pie Chart as follows:

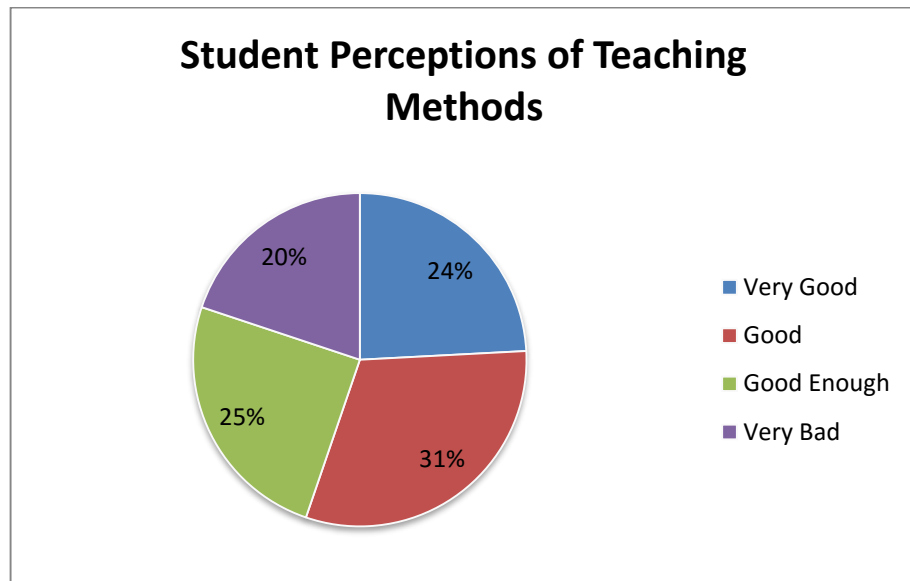


Figure 8. Pie Chart of Student Perceptions of Teaching Methods

**d. The Use of Learning Resources**

The Use of Learning Resources variable data obtained through the consisting of 17 item statements with the number of respondents are 81 students. There are four alternative answers where the highest score is four and lowest score is one. Based on the data analysis of The Use of Learning Resources using data processing application's, the maximum score is 67 and the minimum score is 40. The value of Mean (M) is 52.78, Median (Me) is 53.00, Mode (Mo) is 43.00, and Standard Deviation (SD) is 7.884. The descriptive statistic is shown on the next page:

Table 23. The Use of Learning Resources Data Description

N	Valid	81
	Missing	0
Mean		52.78
Median		53.00
Mode		43 <sup>a</sup>
Std. Deviation		7.884
Minimum		40
Maximum		67

Then to compile the frequency distribution of The Use of Learning Resources is carried out these following steps:

4) Count the number of interval class

$$\begin{aligned}
 \text{Total interval class} &= 1 + 3.3 \log n \\
 &= 1 + 3.3 \log 81 \\
 &= 7.29 \text{ rounded to } 8
 \end{aligned}$$

5) Count the data range

$$\begin{aligned}
 \text{Data range} &= \text{max score} - \text{min score} \\
 &= 67 - 40 \\
 &= 27
 \end{aligned}$$

6) Calculate the class length

$$\begin{aligned}
 \text{Class length} &= \frac{\text{data range}}{\text{total of interval class}} \\
 &= \frac{27}{8} = 3.375 \text{ rounded to } 4
 \end{aligned}$$

Table 24. Variable Frequency Distribution Table of The Use of Learning Resources

No	Interval	Frequency	Frequency (%)
1	40 – 43	11	13,6%
2	44 – 47	17	21%
3	48 – 51	8	9,9%
4	52 – 55	13	16%
5	56 – 59	12	14,8%
6	60 – 63	11	13,6%
7	64 – 67	9	11,1%
8	68 – 71	0	0%
<b>Jumlah</b>		81	100%

Source: Primary Data Processed

Based on the table of distribution, The Use of Learning Resources can be illustrated in histogram as follows:

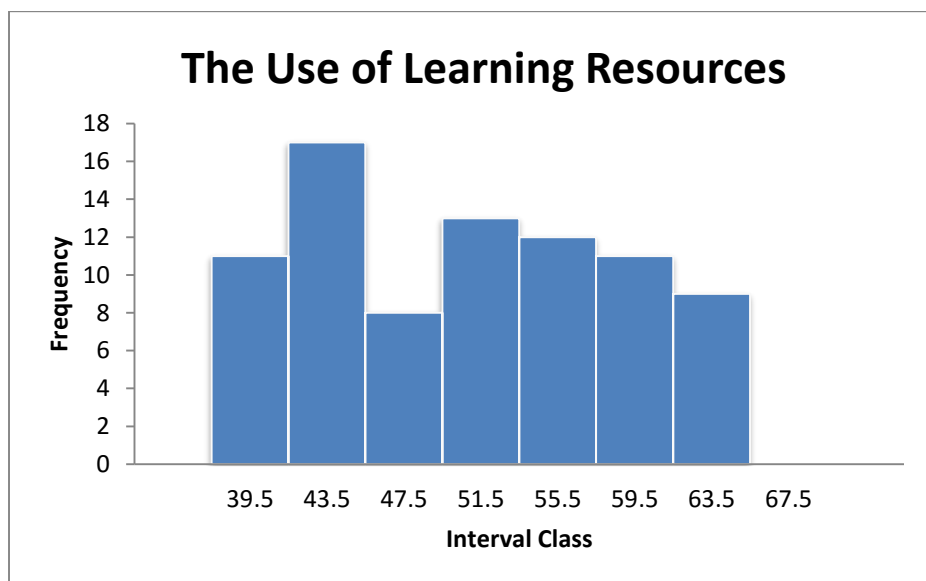


Figure 9. Histogram of The Use of Learning Resources Frequency Distribution

The Use of Learning Resources variable are further classified into four categories, there are very effective, effective, effective enough , and very ineffective. As for tendency of The Use of Learning Resources designation is based on four categories with the following condition:

Table 25. Categorization of The Use of Learning Resources Tendency

No	Formula	Limitation	Categorization
1	Above $(Mi + 1,5SD)$ until $(Mi + 3SD)$	Above 60,25 – 67	Very Effective
2	Above $(Mi)$ until $(Mi + 1,5SD)$	Above 53,5 – 60,25	Effective
3	About $(Mi - 1,5SD)$ until $(Mi)$	Above 46,75 – 53,5	Effective Enough
4	$(Mi - 3SD)$ until $(Mi - 1,5SD)$	40 – 46,75	Very Uneffective

Based on the table, then the retrieved category trend of The Use of Learning Resources as follows:

Table 26. The Use of Learning Resources Tendency Categories

No	Limitation	Frequency	Frequency (%)	Categorization
1	Above 60,25 – 67	15	19%	Very Effective
2	Above 53,5 – 60,25	24	30%	Effective
3	Above 46,75 – 53,5	17	21%	Effective Enough
4	40 – 46,75	25	31%	Very Uneffective

Table 26 shows that students who have very effective The Use of Learning Resources is 19%, effective The Use of Learning Resources is 30%, effective enough The Use of Learning Resources is 21%, and very uneffective The Use of Learning Resources s is 31%. The tendency of The Use of Learning Resources can be presented in a Pie Chart as follows:

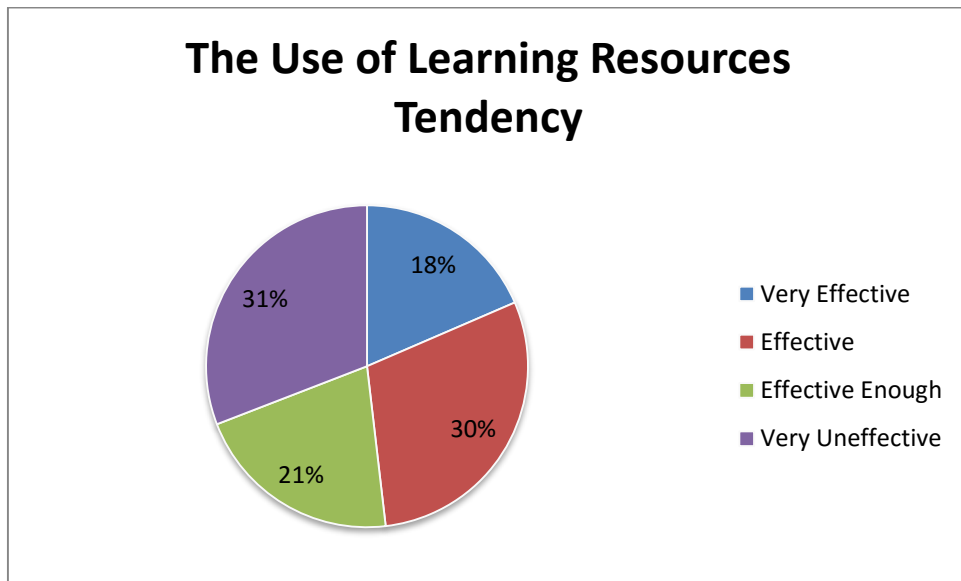


Figure 10. Pie Chart of The Use of Learning Resources

### 3. Prerequisite Test Analysis

#### a. Linearity Test

Linearity test is used to determine if each independent variables (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  $F_{value} < F_{table}$  on 5% significance level, then the relationship of the independent variables (X) with dependent variable Y) is expressed linear. After calculating using data processing application program's, linearity test results are summarized as follows:

Table 27. Summarizing of Linearity Test Result

No	Variable		F <sub>value</sub>	F <sub>table</sub>	Result
	Independent	Dependent			
1	X1	Y	0,578	2,72	Linear
2	X2	Y	0,640	2,72	Linear
3	X3	Y	1,001	2,72	Linear

Source: Primary Data Processed

Table 27 shows that  $F_{\text{value}}$  each variable is smaller than  $F_{\text{table}}$  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 there is Multicollinearity between independent variables or not as terms of use of double regression in the fourth hypothesis test. Multicollinearity does not occur if the price of inter correlation each independent variable is  $< 0.600$ . There are least multicollinearity may be determined by the value of tolerance and Variance Inflation Factor (VIF) Variable not experienced multicollinearity if  $\alpha$  value and VIF value  $> VIF$  and instead. Multicollinearity in summary test results are presented in the following table:

Table 28. Summarizing of Multicollinearity Test

Variable	Colinearity Statistics		Results
	Tolerance	VIF	
X1	0,618	1,619	There is no multicollinearity
X2	0,619	1,615	There is no multicollinearity
X3	0,523	1,072	There is no multicollinearity

Source: Primary Data Processed

If using  $\alpha/\text{tolerance} = 10\%$  or 0.10, so  $VIF = 10$ . Table 26 showed VIF value ( $VIF X1 = 1.61$ ,  $VIF X2 = 1.615$ ,  $VIF X3 =$

1.072) < 10 and independent variable tolerance (X1 = 0.618 = 61.8%, X2= 0.619 = 61.9%, X3 = 0.523 = 52.3%) more than 10%, can be concluded that independent variable each other does not multicollinearity.

**4. Research Hypothesis Test**

Hypothesis testing in this study by using simple regression analysis techniques to the hypothesis of the first, second, and third, while fourth hypothesis used double regression analysis techniques with three predictors. Hypothesis test measured by data processing application program's. A description of the results of hypothesis test in this study as follows:

**a. First Hypothesis Test**

This test is to find the influence of Locus of Control on Accounting Learning Achievement student class of X, XI, XII Accounting SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018. To test the first hypothesis, regression analysis was used. Summary of the results of first hypothesis test can be seen in this following table:

Table 29. Model Summary of Locus of Control

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.812 <sup>a</sup>	.659	.655	6.417

a. Predictors: (Constant), Locus of Control

The results of ANOVA for first hypothesis test as follows:

Table 30. ANOVA of Locus of Control

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	6282.207	1	6282.207	152.551	.000 <sup>b</sup>
Residual	3253.300	79	41.181		
Total	9535.506	80			

a. Dependent Variable: Accounting Learning Achievement

b. Predictors: (Constant), Locus of Control

The coefficient of first hypothesis test as follows:

Table 31. Coefficient of Locus of Control

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	-17.287	5.826		-2.967	.004
Locus of Control	1.794	.145	.812	12.351	.000

a. Dependent Variable: Accounting Learning Achievement

### 1) Simple Linear Equations

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

$$Y = 1.794X_1 - 17.287$$

The equation shows that the regression coefficient is a positive value of 1.794 meaning if the value of Locus of Control (X1) increases, then Accounting Learning Achievement (Y) increases by 1.794.

## 2) Coefficient Correlation (r) and Determination Coefficient ( $r^2$ )

Simple regression analysis result with one predictor shows correlation coefficient (r) is 0.812 with determination coefficient ( $r^2$ ) is 0.695, so that Locus of Control is able to influence by 69.5% change in the Accounting Learning Achievement. These shows there are still 30.5% of the factors or other variables that may affect the Accounting Learning Achievement.

## 3) Significance Testing with t Test

This test is to find the influence of Locus of Control (X1) on Accounting Learning Achievement (Y). Based on the hypothesis test, there is a positive effect of Locus of Control on Accounting Learning Achievement Students Class of X, XI, XII Accounting SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018. Significance testing with t test obtained  $t_{\text{value}}$  is 12.351 while  $t_{\text{table}}$  is 1.991 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 results is  $t_{\text{value}}$  is higher than  $t_{\text{table}}$  ( $12.351 > 1.91$ ), so the Locus of Control influent on Accounting Learning Achievement and the first hypothesis is acceptable. There is a positive effect of Locus of Control on Accounting

Learning Achievement Students Class of X, XI, XII SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018.

**b. Second Hypothesis Test**

This test is to find the positive effect of Student Perceptions of Teaching Methods on Accounting Learning Achievement student class of X, XI, XII Accounting SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018. To test the hypothesis uses simple regression analysis. Summary of the results of second hypothesis test can be seen in this following table:

Table 32. Model Summary of Student Perception of Teaching Methods

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.607 <sup>a</sup>	.368	.360	8.732

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

The results of ANOVA for second hypothesis test as follows:

Table 33. ANOVA of Student Perception of Teaching Methods

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	3511.324	1	3511.324	46.047	.000 <sup>b</sup>
Residual	6024.182	79	76.255		
Total	9535.506	80			

a. Dependent Variable: Accounting Learning Achievement

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

The coefficient of second hypothesis test as follows:

Table 34. Coefficient of Student Perception of Teaching Methods

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	5.243	7.270		.721	.473
Student Perceptions of Teaching Methods	.871	.128	.607	6.786	.000

a. Dependent Variable: Accounting Learning Achievement

### 1) Simple Linear Equations

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

$$Y = 0.871X_2 + 5.243$$

The equation shows that the regression coefficient is a positive value of 0.871 meaning if the value of Student Perceptions of Teaching Methods ( $X_2$ ) increases, then Accounting Learning Achievement ( $Y$ ) increases by 0.871.

### 2) Coefficient Correlation ( $r$ ) and Determination Coefficient ( $r^2$ )

Simple regression analysis with one predictor shows correlation coefficient ( $r$ ) is 0.607 with determination coefficient ( $r^2$ ) is 0.368, so that Student Perceptions of Teaching Methods is capable influencing 36.8% change in the Accounting Learning Achievement. This shows that there are still 63.2% of the factors

or other variables that may affect the Accounting Learning Achievement.

### 3) Significance Testing with t Test

This test to find the effect of Student Perceptions of Teaching Methods (X2) on Accounting Learning Achievement (Y). The result of hypothesis is that there is a positive effect of Student Perceptions of Teaching Methods on Accounting Learning Achievement Students Class of X, XI, XII Accounting SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018. Significance testing with t test obtained  $t_{\text{value}}$  is 6.786 while  $t_{\text{table}}$  is 1.991 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 results is  $t_{\text{value}}$  is higher than  $t_{\text{table}}$  ( $6.786 > 1.91$ ), so the Student Perceptions of Teaching Methods influent on Accounting Learning Achievement and the second hypothesis is acceptable. There is a positive effect of Student Perceptions of Teaching Methods on Accounting Learning Achievement Students Class of X, XI, XII SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018.

**c. Third Hypothesis Test**

This test is to find the positive effect of The Use of Learning Resources on Accounting Learning Achievement student class of X, XI, XII Accounting SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018. To test the hypothesis using simple regression analysis. Summary of the results of third hypothesis test can be seen in this following table:

Table 35. Model Summary of The Use of Learning Resources

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.713 <sup>a</sup>	.509	.502	7.702

a. Predictors: (Constant), The Use of Learning Resources

The results of ANOVA for third hypothesis test as follows:

Table 36. ANOVA of The Use of Learning Resources

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4849.651	1	4849.651	81.761	.000 <sup>b</sup>
	Residual	4685.855	79	59.315		
	Total	9535.506	80			

a. Dependent Variable: Accounting Learning Achievement

b. Predictors: (Constant), The Use of Learning Resources

The coefficient of third hypothesis test as follows:

Table 37. Coefficient of The Use of Learning Resources

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.011	5.828		.345	.731
	The Use of Learning Resources	.988	.109	.713	9.042	.000

a. Dependent Variable: Accounting Learning Achievement

1) Simple Linear Equations

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

$$Y = 0.988X_3 + 2.011$$

The equation shows that the regression coefficient has a positive value of 0.988 meaning if the value The Use of Learning Resources (X<sub>3</sub>) increase, then Accounting Learning Achievement (Y) increase by 0.988.

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

Simple regression analysis with one predictor shows correlation coefficient (r) is 0.713 with determination coefficient (r<sup>2</sup>) is 0.509, so that The Use of Learning Resources is capable influencing 50.9% change in the Accounting Learning Achievement. These shows there are still 49.1% of the factors or

other variables that may affect the Accounting Learning Achievement.

### 3) Significance Testing with t Test

This test is to find the effect of The Use of Learning Resources (X3) on Accounting Learning Achievement (Y). The hypothesis test result, a positive effect of The Use of Learning Resources on Accounting Learning Achievement Students Class of X, XI, XII Accounting SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018. Significance testing with t test obtained  $t_{\text{value}}$  is 9.042 while  $t_{\text{table}}$  is 1.991 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 results is  $t_{\text{value}}$  is higher than  $t_{\text{table}}$  ( $9.042 > 1.91$ ), so the The Use of Learning Resources influence on Accounting Learning Achievement and the third hypothesis is acceptable. There is a positive effect of The Use of Learning Resources on Accounting Learning Achievement Students Class of X, XI, XII SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018.

#### **d. Fourth Hypothesis Test**

This test is to find the positive effect of Locus of Control, Student Perceptions of Teaching Methods, and The Use of Learning

Resources on Accounting Learning Achievement student class of X, XI, XII Accounting SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018. To test the hypothesis is using double regression analysis. Summary of the results of fourth hypothesis test can be seen in this following table:

Table 38. Model Summary of Multipel Regression Result

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.870 <sup>a</sup>	.758	.748	5.478

a. Predictors: (Constant), The Use of Learning Resources, Student Perceptions of Teaching Methods, Locus of Control

b. Dependent Variable: Accounting Learning Achievement

The results of ANOVA for fourth hypothesis test as follows:

Table 39. ANOVA of Multiple Regresion Result

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	7224.595	3	2408.198	80.242	.000 <sup>b</sup>
Residual	2310.911	77	30.012		
Total	9535.506	80			

a. Dependent Variable: Accounting Learning Achievement

b. Predictors: (Constant), The Use of Learning Resources, Student Perceptions of Teaching Methods, Locus of Control

The coefficient of fourth hypothesis test as follows:

Table 40. Coefficient Of Multiple Regression Result

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-29.295	5.550		5.279	.000		
Locus of Control	1.249	.158	.565	7.920	.000	.618	1.619
Student Perceptions of Teaching Methods	.239	.102	.167	2.337	.022	.619	1.615
The Use of Learning Resources	.384	.107	.277	3.574	.001	.523	1.911

a. Dependent Variable: Accounting Learning Achievement

### 1) Double Linear Equations

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

$$Y = 1.249X_1 + 0.239X_2 + 0.384X_3 - 29.295$$

The equation shows that the value of the X1 coefficient is 1.249 meaning when the value of Locus of Control (X1) increases 1 point, then Accounting Learning Achievement (Y) will be increased by 1.249 points, assuming that X2 and X3 are fixed. The coefficient of X2 amounted 0.239 meaning when the value of Student Perceptions of Teaching Methods (X2) increases 1 point, then Accounting Learning Achievement (Y) will be increased by 0.239 points, assuming that X1 and X3 are fixed. The coefficient of X3 amounted 0.384 meaning when the value of The Use of Learning Resources (X3) increases 1 point, then Accounting Learning Achievement (Y) will be increased by 0.384 points, assuming that X1 and X2 are fixed.

## 2) Coefficient Correlation (r) and Determination Coefficient ( $r^2$ )

Double regression analysis results correlation coefficient (r) is 0.870 with determination coefficient ( $r^2$ ) is 0.758. The value is 75.8% changes Accounting Learning Achievement (Y) can be described by Locus of Control (X1), Student Perceptions of Teaching Methods (X2), and The Use of Learning Resources (X3) whereas 24.2% described other variables not examined in this research.

## 3) Significance Testing with F Test

This test is to find the effect of Locus of Control (X1), Student Perceptions of Teaching Methods X2), and The Use of Learning Resources (X3) on Accounting Learning Achievement (Y). The hypothesis result is a positive effect of The Use of Learning Resources on Accounting Learning Achievement Students Class of X, XI, XII Accounting SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018. Significance testing with F test obtained  $F_{\text{value}}$  is 80.242 while  $F_{\text{table}}$  is 2.723 with significance level is 5%. If  $F_{\text{value}}$  is higher or equal than  $F_{\text{table}}$  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. The results is  $F_{\text{value}}$  is higher than  $F_{\text{table}}$  ( $80.242 > 2.723$ ), so Locus of Control, Student Perceptions of Teaching Methods, and The

Use of Learning Resources influent on Accounting Learning Achievement and the fourth hypothesis is acceptable. There is a positive effect of Locus of Control, Student Prceptions of Teaching Methods, and The Use of Learning Resources on Accounting Learning Achievement Students Class of X, XI, XII Accounting SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018.

4) Relative Contribution and Effective Contribution

Based on the results of the multiple regression analysis, it can be found the relative contribution and the effective contribution of each independent variable Locus of Control, Student Perceptions of Teaching Methods, and The Use of Learning Resources on Accounting Learning Achievement. The magnitude of the relative contribution and effective contribution can be seen in this following table:

Table 41. Summarizing of The Relative and Effective Contribution

No	Variable	Contribution	
		Relative	Effective
1	Locus of Control	60%	45%
2	Student Perceptions of Taching Methods	16%	12%
3	The Use of Learning Resources	24%	18%
<b>Total</b>		100%	75%

Source: Primary Data Processed

Based on the table 41, the relative contribution of Locus of Control is 60%, Student Perceptions of Teaching Methods is 16%, and The Use of Learning Resources is 24%. The effective contribution of Locus of Control is 45%, Student Perceptions of Teaching Methods is 12%, and The Use of Learning Resources is 18%. Total effective contribution is 75%. It means, Locus of Control, Student Perceptions of Teaching Methods, and The Use of Learning Resources give 75% of effective contribution, while 25% from other variables that does not examine in this research.

### B. Description

This research aimed to examine the influence of Locus of Control, Student Perceptions of Teaching Methods, The Use of Learning Resources on Accounting Learning Achievement. The results of this research can be seen in the following figure:

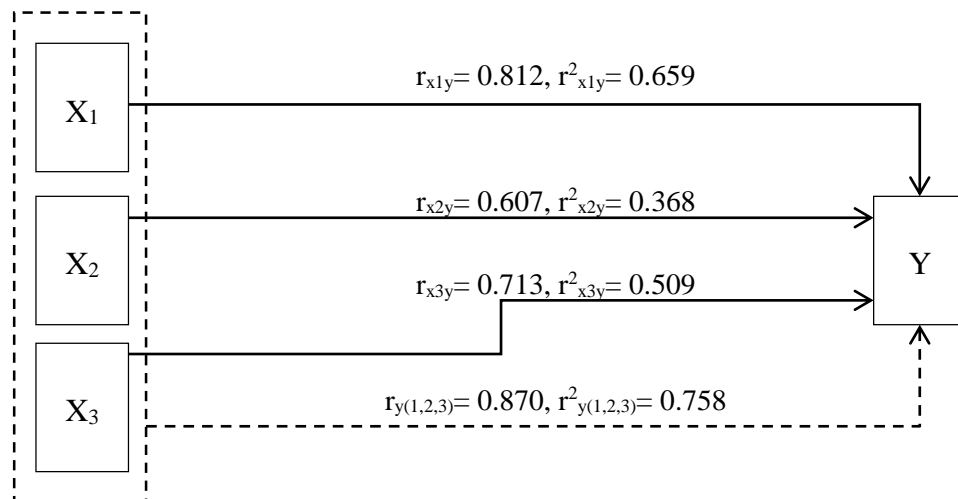


Figure 11. Results Paradigm by Determination Value

Information:

- X<sub>1</sub> = Locus of Control
- X<sub>2</sub> = Students Perception of Teacher Teaching Methods
- X<sub>3</sub> = The Use of Learning Resources
- Y = Accounting Learning Achievement
- = The Relationship of Locus of Control (X<sub>1</sub>), Students Perceptions of Teaching Methods (X<sub>2</sub>), and The Use Learning Resources (X<sub>3</sub>) individually on Accounting Learning Achievement (Y)
- = The Relationship of Locus of Control (X<sub>1</sub>), Students Perceptions of Teaching Method (X<sub>2</sub>), and The Use Learning Resources (X<sub>3</sub>) simultaneously on Accounting Learning Achievement (Y)

### **1. The Influence of Locus of Control on Accounting Learning Achievement**

The results of this research shows that there is a positive influence of Locus of Control on Accounting Learning Achievement. Simple regression analysis obtained  $r_{x_1y}$  is 0.812. The price of  $r_{table}$  is 0.221 with N-77 at 5% significance level. It means  $r_{value}$  is higher than  $r_{table}$  ( $0.812 > 0.221$ ). In addition the results of  $r^2_{x_1y}$  is 0.659 and  $t_{value}$  is 12.351 and  $t_{table}$  is 1.991 with 5% significance level so it can be inferred that Locus of Control gives a positive influence on Accounting Learning Achievement. Thus, it can be said that the higher of Locus of Control, it will be followed by Accounting Learning Achievement.

The results from analysis are strengthened by the theory according to Rotter in Djwandono (2002: 336) that Locus of Control is important to explain the students who get good learning achievement because students believe that succes and failure at school caused by Internal Locus of Control then because a fate or luck as well as other external factors called

External Locus of Control. The statement by Abid, et al (2016) stated that academic achievement is depends on Locus of Control. Arslan and Akin (2014) also stated that Locus of Control is a key features of Academic Performance.

The results of this research are consisten with research conducted by Kusuma (2017) entitled “The Effet of Locus of Control, Students 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”. The results was a positive effect and significant of Locus of Control on Accounting Learning Achievement with  $r_{x1y}$  is 0.157,  $r^2_{x1y}$  is 0.267,  $t_{value}$  is 4.175 higher than  $t_{table}$  is 2.001 on 5% significance level.

The first hypothesis is proven to provide the information that students who wants to achieve succes or control an issue to achieve the desired learning achievement, will have a higher confidence to achieve it. However, for students who are not able to deal with obstacles, they tend to have high confidence against fate and luck that determine whether or not succesful in achieving a good Accounting Learning Achievement.

## **2. The Influence of Student Perceptions of Teaching Methods on Accounting Learning Achievement**

The results of this research shows that there is a positive influence of Student Perceptions of Teaching Methods on Accounting Learning

Achievement. Simple regression analysis obtained  $r_{x2y}$  is 0.607. The price of  $r_{table}$  is 0.221 with N-77 at 5% significance level. It means  $r_{value}$  is higher than  $r_{table}$  ( $0.607 > 0.221$ ). In addition, the results of  $r^2_{x2y}$  is 0.368 and  $t_{value}$  is 6.786 and  $t_{table}$  is 1.991 with 5% significance level so it can be inferred that Student Perceptions of Teaching Methods gives a positive influence on Accounting Learning Achievement. Thus, it can be said that the better of Student Perceptions of Teaching Methods and quality of teaching methods, it will be followed by Accounting Learning Achievement.

The results from analysis above is supported by the theory according to Moskowitz and Orgel in Walgito (2010: 100) stated that perception is an integrated process within the individual against the stimulus it receives. Learning method means the how teacher deliver the material in the learning process so the students can obtained optimal results (Sugihartono, 2013: 81). Students can understand the methods applied by the teachers of the sensing process. The better methods applied by the teachers, the better perception about the teachers. Conversely, if the method used is not good, the students will have negative perceptions. A good or positive perception of the students about the teacher will make a good teaching environment and healthy relation with the teacher, so it will increases the capability of the students (Nasreen & Naz, 2013: 30)

The results of this research are consisten with research conducted by 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 results were a positive influence and significant of Student Perceptions of Teaching Methods on Accounting Learning Achievement with  $r_{x1y}$  is 0.273,  $r^2_{x1y}$  is 0.523,  $t_{value}$  is 8.945 higher than  $t_{table}$  is 1.993 on 5% significance level. The research by Sugiyati (2013) also shows positive influence and significant of Student Perceptions of Teaching Methods on Accounting Learning Achievement with  $r_{x1y}$  is 0.605,  $r^2_{x1y}$  is 0.366,  $t_{value}$  is 5.236 higher than  $t_{table}$  is 2.021 on 5% significance level.

### **3. The Influence of The Use of Learning Resources on Accounting Learning Achievement**

The results of this research is a positive influence of The Use of Learning Resources on Accounting Learning Achievement. Simple regression analysis obtained  $r_{x3y}$  is 0.713. The price of  $t_{table}$  is 0.221 with N-77 at 5% significance level. It means  $t_{value}$  is higher than  $t_{table}$  ( $0.713 > 0.221$ ). In addition the results of  $r^2_{x3y}$  is 0.509 and  $t_{value}$  is 9.042 and  $t_{table}$  is 1.991 with 5% significance level so it can be inferred that The Use of Learning Resources gives a positive influence on Accounting Learning Achievement. Thus, it can be said that the more effective of The Use of Learning Resources, the better Accounting Learning Achievement.

The results from analysis above supported by Percival and Ellington in Sitepu (2014: 20) emphasizing that learning resources in

education and training are deliberately created to enable learners to learn individually. Utilization of the available Learning Resources by students appropriately and effectively will certainly encourage students to achieve high Accounting Learning Achievement. Conversely, if students are less able to utilize the available learning resources, then the Accounting Learning Achievement will be low.

The results of this research are consistent with research conducted by Kumalasari (2016) entitled “*Pengaruh Pemanfaatan Sumber Belajar dan Persepsi Siswa tentang Metode Mengajar Guru terhadap Motivasi Belajar Akuntansi Siswa Kelas XI Akuntansi SMK Negeri 1 Tempel Tahun Ajaran 2015/2016*”. The results was a positive influence and significant of Student Perceptions of Teaching Methods on Accounting Learning Achievement with  $r_{x1y}$  is 0.461,  $r^2_{x1y}$  is 0.212,  $t_{value}$  is 25.353 higher than  $t_{table}$  is 1.968 on 5% significance level.

#### **4. The Influence of Locus of Control, Student Perceptions of Teaching Methods, and The Use of Learning Resources on Accounting Learning Achievement**

The results of this research show a positive influence of Locus of Control, Student Perceptions of Teaching Methods, and The Use of Learning Resources on Accounting Learning Achievement. Through multiple regression analysis obtained  $r_{y(1,2,3)}$  is 0.870. The price of  $r_{table}$  is 0.221 with N-77 at 5% significance level. It means  $r_{value}$  is higher than  $r_{table}$  ( $0.870 > 0.221$ ). In addition the results of  $r^2_{y(1,2,3)}$  is 0.758 and  $F_{value}$  is

80.242 and  $F_{table}$  is 2.723 with 5% significance level so it can be inferred that Locus of Control, Student Perceptions of Teaching Methods, and The Use of Learning Resources give a positive influence on Accounting Learning Achievement. The effective contribution of Locus of Control is 45%, Student Perceptions of Teaching Methods is 12%, and The Use of Learning Resources is 18% on Accounting Learning Achievement, while 25% comes from other variables of factors that are not examined in this research.

### **C. Research Limitation**

This research has been undertaken and conducted in accordance with scientific procedure, but it still has the limitations as follows:

1. This study only examines three variables. They are Locus of Control, Student Perceptions of Teaching Methods, and The Use of Learning Resources to examine its influence on Accounting Learning Achievement, which contributed effectively 75%, while 25% comes from other factors which are not included in this research.
2. The values of the affective and psychomotor are not included, so this research is unable to describe all the ability of the whole students.

## 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 influence of Locus of Control on Accounting Learning Achievement Students Class of X, XI, XII Accounting SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018, with  $r_{x1y} = 0.812$ ,  $r^2_{x1y} = 0.659$ ,  $t_{value} = 12.351$ ,  $t_{table} = 1.991$ , by 5% significant level.
2. There is a positive influence of Student Perceptions of Teaching Methods on Accounting Learning Achievement Students Class of X, XI, XII Accounting SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018, with  $r_{x2y} = 0.607$ ,  $r^2_{x2y} = 0.368$ ,  $t_{value} = 6.786$ ,  $t_{table} = 1.991$ , by 5% significant level.
3. There is a positive influence of The Use of Learning Resources on Accounting Learning Achievement Students Class of X, XI, XII Accounting SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018, with  $r_{x3y} = 0.713$ ,  $r^2_{x3y} = 0.509$ ,  $t_{value} = 9.042$ ,  $t_{table} = 1.991$ , by 5% significant level.
4. There is a positive influence of Locus of Control, Student Perceptions of Teaching Methods, and The Use of Learning Resources on Accounting Learning Achievement Students Class of X, XI, XII Accounting SMK

Muhammadiyah 2 Moyudan Academic Year 2017/2018, with  $r_{y(1,2,3)} = 0.870$ ,  $r^2_{y(1,2,3)} = 0.758$ ,  $F_{\text{value}} = 80.242$ ,  $F_{\text{table}} = 2.723$ , by 5% significant level.

## **B. Implications**

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

1. This research shows that there is a positive influence of Locus of Control on Accounting Learning Achievement Student Class of X, XI, XII Accounting SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018. This suggests that to improve Accounting Learning Achievement can be done by seeking an increase in the Internal Locus of Control. The results of this research showed that if Locus of Control is higher, Accounting Learning Achievement is also higher.
2. This research shows that there is a positive influence of Student Perceptions of Teaching Methods on Accounting Learning Achievement Student Class of X, XI, XII Accounting SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018. This suggests that to improve Accounting Learning Achievement can be done by seeking an increase in the Student Perceptions of Teaching Methods. The results of this research showed that if Student Perceptions of Teaching Methods is positive, Accounting Learning Achievement will increase. Therefore, teachers need to apply the teaching methods at the perfect time of the learning process.

3. This research shows that there is a positive influence of The Use of Learning Resources on Accounting Learning Achievement Student Class of X, XI, XII Accounting SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018. This suggests that to improve Accounting Learning Achievement can be done by seeking an increase in the The Use of Learning Resources, for example more students read the book at the library. The results of this research showed that if The Use of Learning Resources is high, Accounting Learning Achievement will increase.
4. This research shows that there is a positive influence of Locus of Control, Student Perceptions of Teaching Methods, and The Use of Learning Resources on Accounting Learning Achievement Student Class of X, XI, XII Accounting SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018. It can be used as one input or reference that with high Locus of Control, then it's the positive Student Perceptions of Teaching Methods, followed by effective utilization of Learning Resources will enhance Accounting Learning Achievement.

### **C. Suggestions**

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

1. Students

Based on the data obtained for getting high accounting learning achievement, students should ask the teacher or friends when find some

difficulties in understanding the accounting material. Students better to give some opinions during the discussion to understand the material.

## 2. Teacher

Based on the data obtained, teachers should give appreciations to the students when they are get good achievement and give motivation to the students who still get bad marks. Teacher also can give task in a group so student can discuss with their mates in the class. Teacher should give task when the teacher cannot attend the class.

## 3. Further Research

In the next research, the researcher can find other factors that may influence the Accounting Learning Achievement by adding some variables which are not included in this research and by adding subjects of the research, not only in one school but also in many school in same region/organization.

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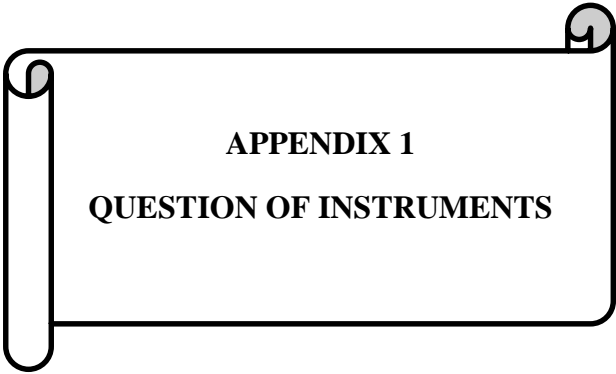
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# **APPENDIX**



**APPENDIX 1**  
**QUESTION OF INSTRUMENTS**

**ANGKET LOCUS OF CONTROL**

No	Pernyataan nomor 1 – 17	SS	S	TS	STS
1	Saya yakin dengan kemampuan diri setiap menyelesaikan soal-soal atau tugas akuntansi.				
2	Saya tidak memiliki inisiatif untuk menyelesaikan tugas akuntansi yang diberikan oleh guru.				
3	Saya mampu menyelesaikan soal-soal atau tugas akuntansi.				
4	Saya berusaha untuk mendapatkan nilai yang tinggi dalam mata pelajaran yang berkaitan dengan akuntansi.				
5	Saya akan menyelesaikan soal-soal atau tugas akuntansi sesegera mungkin.				
6	Saya meyakini bahwa prestasi yang tinggi diperoleh dari usaha.				
7	Saya merasa puas bila mampu menyelesaikan soal-soal atau tugas akuntansi tanpa bantuan orang lain.				
8	Saya lebih senang mengerjakan soal atau tugas akuntansi bersama teman.				
9	Soal atau tugas akuntansi sangat sulit bagi saya.				
10	Saya kurang memiliki keinginan untuk mencapai prestasi belajar akuntansi yang tinggi.				
11	Saya kesulitan dalam mengerjakan soal atau tugas akuntansi tetapi tidak pernah bertanya kepada guru atau teman.				
12	Saya menunggu jawaban teman ketika mengerjakan soal atau tugas akuntansi.				
13	Saya merasa beruntung jika memperoleh nilai yang tinggi dalam mata pelajaran akuntansi.				
14	Saya merasa bahwa teman saya dapat mempengaruhi nilai akuntansi saya.				

15	Saya memperoleh nilai yang tinggi dalam mata pelajaran akuntansi karena dibantu teman sewaktu mengerjakan.				
16	Nasib saya sedang buruk ketika memperoleh nilai akuntansi yang buruk.				
17	Saya percaya dengan belajar giat akan membuat nilai akuntansi saya menjadi baik.				
<b>No</b>	<b>Pernyataan nomor 18 – 25</b>	<b>SL</b>	<b>SR</b>	<b>JR</b>	<b>TP</b>
18	Pada saat mengerjakan soal atau tugas akuntansi, saya tidak mencontek jawaban teman.				
19	Saya mempelajari materi akuntansi agar saya dapat menyelesaikan soal-soal atau tugas akuntansi.				
20	Setiap tugas akuntansi yang diberikan oleh guru pasti akan saya selesaikan secara mandiri.				
21	Saya memerlukan bantuan orang lain dalam mengerjakan soal atau tugas akuntansi.				
22	Saya pasrah apabila tidak dapat menyelesaikan soal atau tugas akuntansi.				
23	Saya bersemangat dalam menyelesaikan soal atau tugas akuntansi.				
24	Saya tidak memberikan pendapat dalam tugas kelompok pelajaran yang berkaitan dengan akuntansi.				
25	Saya mencari informasi yang berkaitan dengan mata pelajaran akuntansi.				

### ANGKET PERSEPSI SISWA TENTANG METODE MENGAJAR GURU

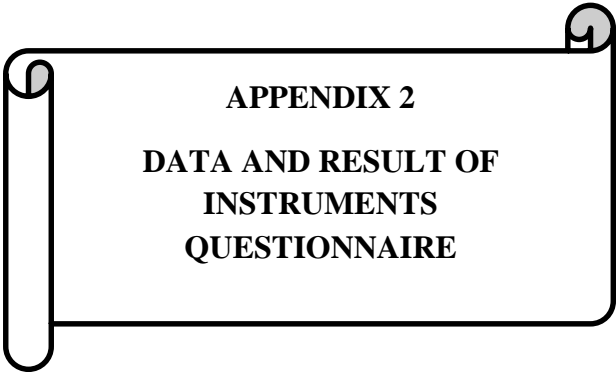
No	Pernyataan nomor 1 – 9	SS	S	TS	STS
1	Guru menggunakan metode yang berbeda tiap menyampaikan materi akuntansi.				
2	Guru menggunakan <i>LCD Proyektor</i> dan menyuruh siswa untuk <i>browsing</i> hanya pada materi tertentu.				
3	Saya merasa bosan jika guru menyampaikan materi pembelajaran dengan metode ceramah.				
4	Guru menyampaikan materi pembelajaran dengan menggunakan fasilitas sekolah yang tersedia.				
5	Media pembelajaran membuat siswa lebih paham terhadap materi yang disampaikan oleh guru.				
6	Guru menyampaikan materi pembelajaran dengan suara yang jelas.				
7	Guru menyampaikan materi pembelajaran dengan bahasa yang mudah dipahami oleh siswa.				
8	Guru mampu menciptakan suasana belajar yang menyenangkan.				
9	Guru tidak banyak membaca buku ketika pembelajaran berlangsung.				
No	Pernyataan nomor 10 – 25	SL	SR	JR	TP
10	Guru melibatkan siswa agar aktif berpartisipasi dalam kegiatan pembelajaran akuntansi.				
11	Guru memberikan pujian ketika ada siswa yang bertanya.				
12	Guru berkeliling saat siswa mengerjakan soal.				
13	Guru menegur siswa yang tidak memperhatikan saat berlangsungnya pembelajaran akuntansi.				
14	Guru membantu siswa yang mengalami kesulitan saat mengerjakan soal-soal akuntansi				

15	Guru memberitahu rencana mataeri yang akan diajarkan beserta tujuan yang akan dicapai.				
16	Guru menggunakan metode latihan soal saat pembelajaran akuntansi agar siswa terampil dalam mengerjakan soal.				
17	Guru menggunakan metode ceramah saat pembelajaran akuntansi berlangsung.				
18	Guru memberikan soal atau tugas untuk diselesaikan secara kelompok.				
19	Guru melakukan tanya jawab ketika siswa mulai kurang memephatikan materi yang disampaikan.				
20	Guru kekurangan waktu saat menyampaikan materi akuntansi.				
21	Guru memberikan soal atau tugas saat berhalangan hadir.				
22	Guru memberikan solusi tiap siswa megalami kesulitan saat mengerjakan latihan.				
23	Guru menyampaikan contoh-contoh latihan soal.				
24	Guru mampu menjawab pertanyaan siswa.				
25	Guru membuat kesimpulan atas materi yang disampaikan.				

### ANGKET PEMANFAATAN SUMBER BELAJAR

No	Pernyataan nomor 1 – 18	SS	S	TS	STS
1	Saya mendapatkan banyak pengetahuan dari guru.				
2	Buku di perpustakaan sangat menunjang pembelajaran akuntansi				
3	Setiap pelajaran akuntansi saya menggunakan lebih dari satu sumber belajar.				
4	Saya selalu menggunakan buku-buku terbaru untuk mempelajari materi akuntansi.				
5	Buku merupakan salah satu sumber belajar yang dapat dipercaya.				
6	Sekolah setiap tahun menambah koleksi buku perpustakaan.				
7	Koran dan majalah di perpustakaan dapat menunjang pembelajaran akuntansi.				
8	Saya menggunakan Lab komputer setiap praktik akuntansi.				
9	Sekolah menyediakan sumber belajar selain buku, koran, majalah, dan Lab.				
10	Sekolah menyediakan buku akuntansi sesuai dengan kurikulum.				
11	Sekolah menyediakan buku akuntansi yang lengkap.				
12	Sekolah menyediakan <i>WiFi</i> di area sekolah.				
13	Buku akuntansi kelas X, XI, dan XII tersedia di perpustakaan				
14	Buku akuntansi di perpustakaan bertambah setiap tahun.				
15	Sekolah menambah koleksi buku akuntansi sebagai sumber belajar.				
16	Buku lama di perpustakaan diarsipkan dan diganti buku				

	baru.				
17	Prosedur peminjaman buku di perpustakaan sulit.				
18	Jumlah guru pengampu mata pelajaran akuntansi memadai.				
<b>No</b>	<b>Pernyataan nomor 19 – 20</b>	<b>SL</b>	<b>SR</b>	<b>JR</b>	<b>TP</b>
19	Saya menunggu beberapa saat ketika pergantian pelajaran karena buku akuntansi masih digunakan oleh kelas lain.				
20	Saya mengakses internet untuk mencari materi akuntansi.				



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

**A. The Data Table of Instruments Test**

**1. Locus of Control**

NAME	Locus of Control																									Total Score
	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	
Anti Widyaningsih	3	2	3	4	3	3	4	2	2	4	3	3	3	3	2	3	4	2	3	2	2	2	3	1	3	69
Arum Rahmawati	3	3	3	3	3	3	3	2	2	2	2	2	3	3	2	2	3	3	3	3	2	2	2	2	2	63
Berlina Novita Sari	3	1	3	4	3	4	2	2	2	4	1	2	4	2	1	2	4	3	4	2	3	1	1	1	2	61
Devi Kartika Putri	3	3	3	3	3	3	3	2	3	3	3	3	3	3	3	3	4	3	3	2	2	3	2	1	2	69
Nindiya Anggi Z A	3	3	3	3	2	3	2	1	3	2	3	3	3	3	3	3	3	3	2	2	3	3	3	2	3	67
Putri Nadiyah	3	4	4	4	3	4	4	1	2	2	1	2	4	1	2	2	4	2	4	2	1	3	2	2	3	66
Risma Lana Atiran Darha	4	1	4	4	4	4	4	1	2	1	1	1	4	3	2	4	4	4	4	4	1	3	1	1	3	69
Syafri Tri Pratama	3	1	3	4	4	4	4	1	2	2	4	3	4	3	4	3	3	4	3	4	2	4	2	4	2	77
Tiara Sari	3	1	3	3	4	4	3	1	4	3	4	4	4	4	3	4	3	3	4	4	2	4	2	4	2	80
Windy Rahma Astuti	3	4	4	4	3	3	4	1	2	2	2	2	3	1	2	2	4	4	4	4	3	3	1	1	2	68
Arum Sari	3	3	3	4	3	4	2	1	3	3	2	3	4	3	4	3	4	2	3	2	1	2	3	2	3	70
Ayuk Setianingrum	3	3	3	3	3	3	3	2	2	2	2	3	3	3	3	3	3	3	2	2	2	3	3	3	3	68
Devysa Almastytha	3	4	3	3	3	3	3	1	2	2	2	2	3	3	1	3	3	4	4	3	3	3	3	3	3	70
Dwi Nur Setiastuti	3	3	3	3	2	4	3	2	3	2	2	2	3	3	2	2	3	3	3	3	3	3	2	2	3	67
Dysta Rahayuningtyas	3	2	3	3	3	3	4	2	2	2	2	1	3	1	2	2	3	2	4	3	3	1	2	1	2	59
Elisabeth Wisnu Nugraheni	3	3	3	2	3	3	3	1	2	2	2	3	3	1	3	2	4	2	3	2	2	1	2	2	3	60
Inta D A	3	3	3	2	3	4	3	2	2	1	2	2	4	3	2	3	3	2	3	3	3	2	3	2	2	65
Guntur Cahya Saputra	3	3	1	3	3	3	4	2	3	3	2	3	3	3	3	3	3	1	2	2	2	3	1	3	3	65
Roni Setiawan	4	3	3	4	3	4	3	1	3	3	3	2	3	2	3	3	4	3	3	3	1	2	2	2	2	69
Tri Windiarti	3	3	3	1	3	4	2	1	2	3	2	3	4	3	4	3	4	2	3	2	1	2	3	2	3	66

Afifah Gusti Ayu Sekar	3	3	3	4	3	4	4	2	3	3	2	4	4	3	4	3	4	2	3	2	2	3	2	2	3	75
Aisyah Gusti Ayu Sekar	2	3	3	3	3	4	4	2	2	2	3	3	3	3	3	2	4	3	3	2	2	1	3	1	3	67
Aldilla Ramadhan Pamungkas	2	3	3	3	2	3	3	2	4	2	3	4	4	4	3	2	4	2	3	2	1	2	3	1	3	68
Aya Aditya	3	2	2	2	2	4	2	2	3	3	4	3	3	3	3	2	4	1	1	2	2	3	1	3	3	63
Desi Natalia Turnip	4	3	3	3	3	4	4	2	3	3	2	1	4	3	1	1	4	3	4	4	3	1	2	1	2	68
Ellysa Presticia	4	2	3	3	3	4	4	1	4	4	3	1	3	2	1	2	4	3	3	2	3	2	3	2	3	69
Nilawati Purnama Dewi	2	2	2	4	3	4	3	1	3	3	3	2	4	4	3	2	4	3	4	3	2	3	3	3	2	72
Purnomo Aji	3	4	3	3	4	4	4	1	3	2	2	3	3	1	3	4	3	3	3	2	1	3	3	2	3	70
Ventina Yulandari	3	2	3	3	3	3	3	1	3	3	3	1	3	3	2	3	3	3	3	2	2	1	2	1	3	62
Yustina Billa Anggraeni	3	3	3	3	3	4	3	1	3	2	2	3	4	3	3	3	3	3	2	2	2	3	3	2	3	69

## 2. Student Perceptions of Teaching Method

NAME	Student Perceptions of Teaching Methods																									Total Sore
	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	
Anti Widyaningsih	2	3	4	3	3	3	3	2	3	3	3	2	3	4	4	3	2	3	3	2	1	3	4	4	3	73
Arum Rahmawati	2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	2	3	3	3	3	3	3	3	3	73
Berlina Novita Sari	1	3	2	4	4	4	4	4	3	3	4	3	4	4	4	4	3	3	2	2	1	4	4	4	4	82
Devi Kartika Putri	3	3	3	4	4	4	4	4	3	3	2	2	3	3	3	4	1	2	3	3	3	3	3	4	4	78
Nindiya Anggi Z A	3	2	3	2	3	3	3	2	2	3	2	2	3	2	2	4	2	2	2	3	3	3	4	3	3	66
Putri Nadiyah	3	4	3	4	4	4	4	4	1	4	2	3	4	4	4	4	3	3	4	2	4	3	4	4	4	87
Risma Lana Atiran Darha	3	2	3	3	3	4	4	4	2	3	3	2	3	4	4	4	1	3	4	2	4	3	3	3	3	77
Syafri Tri Pratama	3	4	3	4	2	3	3	4	4	4	3	4	3	4	4	4	2	4	3	2	4	3	4	3	4	85
Tiara Sari	4	3	4	4	3	3	4	4	3	3	4	3	3	4	3	4	1	4	4	2	4	3	3	4	3	84
Windy Rahma Astuti	3	4	3	4	4	4	4	4	1	4	3	3	4	4	4	4	3	2	4	3	4	3	4	4	4	88
Arum Sari	3	3	1	4	3	4	4	3	2	3	3	2	3	3	3	3	1	3	2	3	2	3	3	3	4	71
Ayuk Setianingrum	3	3	3	2	3	3	3	2	2	3	2	2	3	2	2	4	2	2	2	3	4	4	4	3	3	69
Devysa Almastytha	3	4	4	4	4	4	4	4	3	3	2	2	2	2	2	3	1	1	1	2	2	2	4	1	2	66
Dwi Nur Setiastuti	3	3	3	3	3	3	3	3	3	3	2	3	3	3	2	3	2	2	2	2	3	3	3	3	2	68
Dysta Rahayuningtyas	3	3	4	3	3	3	3	3	2	3	3	2	2	2	2	3	2	2	2	3	2	2	3	2	3	65
Elisabeth Wisnu Nugraheni	3	3	4	3	3	3	3	4	3	3	2	3	3	2	2	3	2	1	1	2	3	2	3	1	2	64
Inta D A	3	3	4	3	3	3	3	3	3	3	2	3	3	3	4	3	3	3	3	3	2	3	3	3	4	76
Guntur Cahya Saputra	3	4	3	2	3	2	2	2	3	3	2	3	3	2	3	3	2	3	3	2	3	3	3	3	3	68
Roni Setiawan	3	4	3	2	3	2	2	2	3	4	2	3	3	2	3	3	2	3	3	2	3	3	3	3	3	69
Tri Windiarti	3	3	1	4	3	4	4	3	2	3	3	2	3	3	3	3	1	3	2	3	2	3	3	3	4	71
Afifah Gusti Ayu Sekar	3	3	3	3	3	2	3	2	3	3	2	2	4	2	3	3	2	3	2	2	2	2	3	3	3	66

Aisyah Gusti Ayu Sekar	2	3	4	3	3	3	3	3	4	2	2	3	3	3	3	3	3	3	3	3	2	3	3	3	3	73
Aldilla Ramadhan Pamungkas	2	3	4	4	4	3	4	4	2	2	2	4	4	4	4	4	3	3	4	3	3	1	3	2	1	77
Aya Aditya	3	3	4	3	2	3	3	2	3	3	2	3	3	3	3	3	2	3	3	3	1	2	3	3	3	69
Desi Natalia Turnip	3	4	2	4	4	4	4	2	3	4	2	3	3	4	3	3	3	2	3	3	1	3	3	4	3	77
Ellysa Presticia	3	3	4	2	3	3	3	3	2	2	3	4	3	3	3	3	4	4	2	3	2	3	3	3	3	74
Nilawati Purnama Dewi	4	4	3	1	2	3	3	3	3	2	1	2	2	2	2	2	3	1	2	3	1	1	3	2	4	59
Purnomo Aji	3	4	4	2	3	4	1	3	3	4	2	3	2	1	2	3	4	2	4	1	3	2	3	3	3	69
Ventina Yulandari	3	4	4	4	4	3	3	3	3	2	2	4	4	2	2	4	1	2	2	4	1	1	2	3	2	69
Yustina Billa Anggraeni	3	3	3	3	3	3	3	3	3	4	4	4	3	3	3	3	2	3	4	2	3	3	3	3	3	77

### 3. The Use of Learning Resources

NAME	The Use of Learning Resources																				Total Score
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
Anti Widyaningsih	3	3	4	2	3	3	3	3	4	3	3	4	3	3	4	2	2	3	2	2	59
Arum Rahmawati	3	3	3	3	3	2	3	3	3	3	3	3	3	3	3	3	3	3	2	3	58
Berlina Novita Sari	4	4	3	3	4	4	3	4	3	4	4	4	4	2	4	3	3	3	2	3	68
Devi Kartika Putri	4	4	4	3	3	3	2	3	3	3	3	4	4	4	3	3	3	4	3	3	66
Nindiya Anggi Z A	3	2	3	3	3	2	2	2	3	3	2	4	3	3	3	3	2	3	2	3	54
Putri Nadiyah	4	4	4	3	4	4	4	4	4	4	4	4	4	4	4	2	4	4	4	4	77
Risma Lana Atiran Darha	4	3	2	3	3	4	4	4	4	4	3	3	3	4	3	3	2	2	1	2	61
Syafri Tri Pratama	4	3	4	4	3	3	2	2	3	3	4	3	2	3	4	4	2	4	2	4	63
Tiara Sari	4	4	3	4	3	4	4	4	4	3	4	3	4	3	4	4	3	4	1	3	70
Windy Rahma Astuti	4	4	3	3	4	4	3	4	4	4	4	4	4	4	4	4	3	3	3	3	73
Arum Sari	3	4	3	4	4	4	3	4	4	4	4	4	4	3	3	3	3	3	2	3	69
Ayuk Setianingrum	3	2	3	3	3	2	2	2	3	3	2	3	3	3	3	3	2	3	2	3	53
Devysa Almastytha	3	2	3	2	3	2	2	4	4	4	2	4	2	3	3	4	2	3	3	3	58
Dwi Nur Setiastuti	3	3	3	2	2	3	2	3	3	3	2	3	3	2	2	2	3	3	3	3	53
Dysta Rahayuningtyas	3	3	3	3	3	3	2	3	3	3	3	4	3	3	3	4	3	2	4	3	61
Elisabeth Wisnu Nugraheni	4	3	3	2	3	3	3	3	3	3	3	4	4	4	4	4	3	2	3	3	64
Inta D A	3	3	3	3	3	3	3	3	3	3	3	4	3	3	3	2	3	2	3	2	58
Guntur Cahya Saputra	2	3	2	2	3	3	3	3	2	3	3	3	3	3	3	2	3	2	3	3	54
Roni Setiawan	3	4	3	3	4	4	3	3	2	3	3	3	3	3	3	2	3	2	3	3	60
Tri Windiarti	3	4	3	4	4	4	3	4	4	4	4	4	4	3	3	3	3	3	3	4	71
Afifah Gusti Ayu Sekar	3	3	3	3	3	3	3	3	4	4	4	4	4	3	3	3	3	3	3	3	65

Aisyah Gusti Ayu Sekar	3	3	3	3	3	3	3	3	3	4	4	4	4	4	3	3	3	3	3	3	65	
Aldilla Ramadhan Pamungkas	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	3	2	4	3	3	3	74
Aya Aditya	3	3	2	2	3	2	3	3	2	3	3	3	3	2	2	2	2	3	3	2	1	50
Desi Natalia Turnip	4	2	3	2	3	2	1	4	4	4	4	2	4	2	2	2	2	4	4	3	4	58
Ellysa Presticia	4	3	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	3	3	2	3	74
Nilawati Purnama Dewi	3	3	3	2	4	4	4	4	4	4	4	4	4	2	2	2	2	1	3	2	3	62
Purnomo Aji	3	2	3	3	2	2	2	1	3	3	2	3	3	3	3	3	2	4	2	2	3	51
Ventina Yulandari	3	3	2	3	3	3	3	4	3	2	3	3	3	3	3	2	3	4	1	3	57	
Yustina Billa Anggraeni	3	3	3	3	3	3	2	3	3	3	3	4	4	4	3	4	3	2	2	3	3	61

## B. Validity Test

### 1. Validity Test of Locus of Control

<b>Number of Item</b>	<b>r value</b>	<b>r table</b>	<b>Intrepretation</b>
1	0.005	0.361	INVALID
2	0.144	0.361	INVALID
3	0.077	0.361	INVALID
4	0.376	0.361	VALID
5	0.442	0.361	VALID
6	0.367	0.361	VALID
7	0.217	0.361	INVALID
8	0.307	0.361	INVALID
9	0.378	0.361	VALID
10	0.072	0.361	INVALID
11	0.401	0.361	VALID
12	0.426	0.361	VALID
13	0.385	0.361	VALID
14	0.441	0.361	VALID
15	0.368	0.361	VALID
16	0.466	0.361	VALID
17	0.028	0.361	INVALID
18	0.371	0.361	VALID
19	0.147	0.361	INVALID
20	0.369	0.361	VALID
21	0.197	0.361	INVALID
22	0.692	0.361	VALID
23	0.227	0.361	INVALID
24	0.503	0.361	VALID
25	0.096	0.361	INVALID

## 2. Validity of Student Perception of Teaching Method

<b>Number of Item</b>	<b>r value</b>	<b>r table</b>	<b>Intrepretation</b>
1	0.210	0.361	INVALID
2	0.082	0.361	INVALID
3	0.125	0.361	INVALID
4	0.615	0.361	VALID
5	0.373	0.361	VALID
6	0.399	0.361	VALID
7	0.476	0.361	VALID
8	0.521	0.361	VALID
9	0.326	0.361	INVALID
10	0.406	0.361	VALID
11	0.540	0.361	VALID
12	0.397	0.361	VALID
13	0.527	0.361	VALID
14	0.815	0.361	VALID
15	0.773	0.361	VALID
16	0.642	0.361	VALID
17	0.132	0.361	INVALID
18	0.544	0.361	VALID
19	0.652	0.361	VALID
20	0.099	0.361	INVALID
21	0.425	0.361	VALID
22	0.457	0.361	VALID
23	0.343	0.361	INVALID
24	0.659	0.361	VALID
25	0.361	0.361	VALID

### 3. Validity of The Use of Learning Resources

<b>Number of Item</b>	<b>r value</b>	<b>r table</b>	<b>Intrepretation</b>
1	0.616	0.361	VALID
2	0.725	0.361	VALID
3	0.536	0.361	VALID
4	0.594	0.361	VALID
5	0.731	0.361	VALID
6	0.775	0.361	VALID
7	0.553	0.361	VALID
8	0.611	0.361	VALID
9	0.614	0.361	VALID
10	0.594	0.361	VALID
11	0.786	0.361	VALID
12	0.523	0.361	VALID
13	0.671	0.361	VALID
14	0.540	0.361	VALID
15	0.543	0.361	VALID
16	0.363	0.361	VALID
17	0.257	0.361	INVALID
18	0.309	0.361	INVALID
19	0.209	0.361	INVALID
20	0.407	0.361	VALID

### C. Reliability Test

#### 1. Locus of Control

**Case Processing Summary**

		N	%
Cases	Valid	30	100.0
	Excluded <sup>a</sup>	0	0.0
	Total	30	100.0

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

**Reliability Statistics**

Cronbach's Alpha	N of Items
.733	14

#### 2. Student Perceptions of Teaching Method

**Case Processing Summary**

		N	%
Cases	Valid	30	100.0
	Exclude <sup>d</sup>	0	0.0
	Total	30	100.0

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

**Reliability Statistics**

Cronbach's Alpha	N of Items
.862	18

#### 3. The Use of Learning Resources

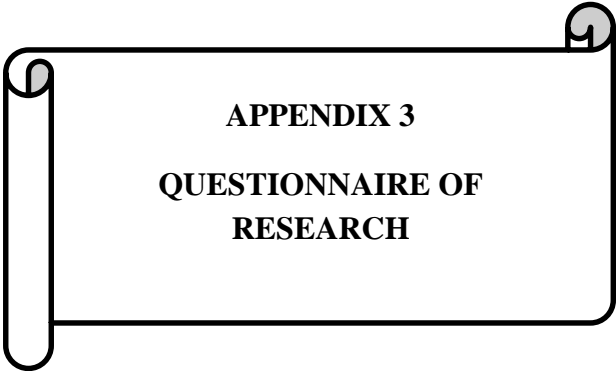
**Case Processing Summary**

		N	%
Cases	Valid	30	100.0
	Excluded <sup>a</sup>	0	0.0
	Total	30	100.0

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

**Reliability Statistics**

Cronbach's Alpha	N of Items
.892	17



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

**ANGKET PENELITIAN**  
**PEGARUH *LOCUS OF CONTROL*, PERSEPSI SISWA TENTANG**  
**METODE MENGAJAR GURU, DAN PEMANFAATAN SUMBER**  
**BELAJAR TERHADAP PRESTASI BELAJAR AKUNTANSI**

Nama :

Nomor Absen :

Kelas :

Jenis Kelamin :

Petunjuk pengisian angket:

1. Isilah daftar identitas yang telah disediakan
2. Bacalah tiap pernyataan dengan teliti dan seksama
3. Isilah dengan jujur sesuai dengan kenyataan pada diri saudara
4. Berilah tanda *checklist* (√) pada pilihan jawaban yang saudara pilih
5. Seluruh pernyataan harus diisi dan tidak diperkenankan memilih lebih dari satu jawaban
6. Jawaban saudara dijamin kerahasiaannya
7. Jawaban saudara tidak berpengaruh terhadap nilai saudara

Keterangan pilihan jawaban:

SS : Sangat Setuju

S : Setuju

TS : Tidak Setuju

STS : Sangat Tidak Setuju

SL : Selalu

SR : Sering

JR : Jarang

TP : Tidak Pernah

**ANGKET LOCUS OF CONTROL**

No	Pernyataan nomor 1 – 10	SS	S	TS	STS
1	Saya berusaha untuk mendapatkan nilai yang tinggi dalam mata pelajaran yang berkaitan dengan akuntansi.				
2	Saya akan menyelesaikan soal-soal atau tugas akuntansi sesegera mungkin.				
3	Saya meyakini bahwa prestasi yang tinggi diperoleh dari usaha.				
4	Soal atau tugas akuntansi sangat sulit bagi saya.				
5	Saya kesulitan dalam mengerjakan soal atau tugas akuntansi tetapi tidak pernah bertanya kepada guru atau teman.				
6	Saya menunggu jawaban teman ketika mengerjakan soal atau tugas akuntansi.				
7	Saya merasa beruntung jika memperoleh nilai yang tinggi dalam mata pelajaran akuntansi.				
8	Saya merasa bahwa teman saya dapat mempengaruhi nilai akuntansi saya.				
9	Saya memperoleh nilai yang tinggi dalam mata pelajaran akuntansi karena dibantu teman sewaktu mengerjakan.				
10	Nasib saya sedang buruk ketika memperoleh nilai akuntansi yang buruk.				
11	Pada saat mengerjakan soal atau tugas akuntansi, saya tidak mencontek jawaban teman.				
12	Setiap tugas akuntansi yang diberikan oleh guru pasti akan saya selesaikan secara mandiri.				
13	Saya pasrah apabila tidak dapat menyelesaikan soal atau tugas akuntansi.				
14	Saya tidak memberikan pendapat dalam tugas kelompok pelajaran yang berkaitan dengan akuntansi.				

**ANGKET PERSEPSI SISWA TENTANG METODE MENGAJAR GURU**

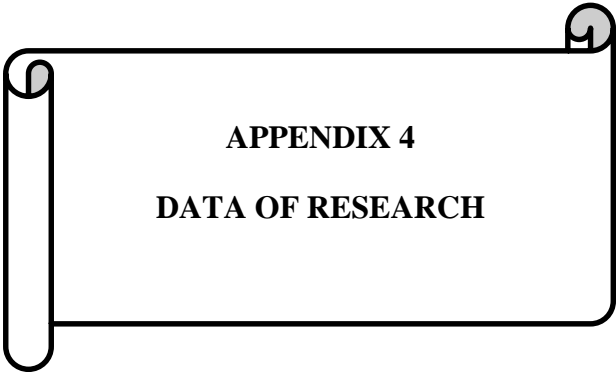
<b>No</b>	<b>Pernyataan nomor 1 – 9</b>	<b>SS</b>	<b>S</b>	<b>TS</b>	<b>STS</b>
1	Guru menyampaikan materi pembelajaran dengan menggunakan fasilitas sekolah yang tersedia.				
2	Media pembelajaran membuat siswa lebih paham terhadap materi yang disampaikan oleh guru.				
3	Guru menyampaikan materi pembelajaran dengan suara yang jelas.				
4	Guru menyampaikan materi pembelajaran dengan bahasa yang mudah dipahami oleh siswa.				
5	Guru mampu menciptakan suasana belajar yang menyenangkan.				
<b>No</b>	<b>Pernyataan nomor 6 – 18</b>	<b>SL</b>	<b>SR</b>	<b>JR</b>	<b>TP</b>
6	Guru melibatkan siswa agar aktif berpartisipasi dalam kegiatan pembelajaran akuntansi.				
7	Guru memberikan pujian ketika ada siswa yang bertanya.				
8	Guru berkeliling saat siswa mengerjakan soal.				
9	Guru menegur siswa yang tidak memperhatikan saat berlangsungnya pembelajaran akuntansi.				
10	Guru membantu siswa yang mengalami kesulitan saat mengerjakan soal-soal akuntansi				
11	Guru memberitahu rencana materi yang akan diajarkan beserta tujuan yang akan dicapai.				
12	Guru menggunakan metode latihan soal saat pembelajaran akuntansi agar siswa terampil dalam mengerjakan soal.				
13	Guru memberikan soal atau tugas untuk diselesaikan secara kelompok.				

14	Guru melakukan tanya jawab ketika siswa mulai kurang memperhatikan materi yang disampaikan.				
15	Guru memberikan soal atau tugas saat berhalangan hadir.				
16	Guru memberikan solusi tiap siswa mengalami kesulitan saat mengerjakan latihan.				
17	Guru mampu menjawab pertanyaan siswa.				
18	Guru membuat kesimpulan atas materi yang disampaikan.				

### ANGKET PEMANFAATAN SUMBER BELAJAR

No	Pernyataan nomor 1 – 18	SS	S	TS	STS
1	Saya mendapatkan banyak pengetahuan dari guru.				
2	Buku di perpustakaan sangat menunjang pembelajaran akuntansi				
3	Setiap pelajaran akuntansi saya menggunakan lebih dari satu sumber belajar.				
4	Saya selalu menggunakan buku-buku terbaru untuk mempelajari materi akuntansi.				
5	Buku merupakan salah satu sumber belajar yang dapat dipercaya.				
6	Sekolah setiap tahun menambah koleksi buku perpustakaan.				
7	Koran dan majalah di perpustakaan dapat menunjang pembelajaran akuntansi.				
8	Saya menggunakan Lab komputer setiap praktik akuntansi.				
9	Sekolah menyediakan sumber belajar selain buku, koran, majalah, dan Lab.				
10	Sekolah menyediakan buku akuntansi sesuai dengan kurikulum.				
11	Sekolah menyediakan buku akuntansi yang lengkap.				
12	Sekolah menyediakan <i>WiFi</i> di area sekolah.				
13	Buku akuntansi kelas X, XI, dan XII tersedia di perpustakaan				
14	Buku akuntansi di perpustakaan bertambah setiap tahun.				
15	Sekolah menambah koleksi buku akuntansi sebagai sumber belajar.				
16	Buku lama di perpustakaan diarsipkan dan diganti buku				

	baru.				
17	Saya mengakses internet untuk mencari materi akuntansi.				



**APPENDIX 4**  
**DATA OF RESEARCH**

### 1. Data of Locus of Control Questionnaire

NAME	LOCUS OF CONTROL														Total Score
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	
Alfian Nur Prayoga	4	4	4	2	3	3	3	3	3	1	4	4	3	3	44
Anggita Ayu Mustika	4	4	4	3	3	3	3	3	3	3	4	4	3	3	47
Anita Purwanti	4	4	4	2	2	2	4	2	3	3	4	4	2	2	42
Annisa Puspita Ningrum	4	3	4	3	4	4	4	3	3	3	3	2	3	2	45
Arinda Koesmi Astuti	3	3	4	3	3	3	4	1	2	3	2	2	4	2	39
Ariska Ika Putri	4	4	4	3	2	3	4	2	3	3	3	3	3	2	43
Dea Agustin Widiyarsi	4	3	3	2	2	2	4	2	2	2	2	2	3	2	35
Desi Fitri Rahayu	4	4	4	3	3	3	3	3	3	3	3	3	3	2	44
Devi Amalia Putri	4	3	4	3	4	3	3	3	3	3	3	3	3	2	44
Ely Nurhayati	4	4	4	2	2	2	4	3	3	3	4	4	3	1	43
Eriya Rahmadhanita	4	4	4	4	3	4	4	2	3	3	2	2	4	3	46
Faradea Ardita Putri	4	4	4	2	3	3	4	3	3	3	4	3	3	2	45
Galih Wiji Savitri	4	3	3	3	2	3	3	2	3	2	2	2	2	2	36
Gilang Ramadhan	4	4	4	2	2	2	3	2	3	1	2	2	2	2	35
Hanifah Azizatun Hidayah	4	3	3	3	3	3	3	3	3	2	2	2	3	3	40
Hanivah	4	4	4	3	3	3	3	3	3	2	2	2	3	2	41
Hanna Usnitayati	4	4	4	2	2	3	3	2	2	2	4	3	3	1	39
Ida Tri Wulandari	4	3	3	3	3	3	3	3	4	3	2	2	2	3	41
Khoirunnisa Bisyaq	3	3	3	3	2	2	3	2	3	3	2	3	3	2	37
Latifah Khoirotun Nisa	4	4	4	4	3	2	4	3	3	3	2	2	3	2	43
Laura Arvioreta Yonanda	4	4	3	3	3	3	4	3	3	3	2	2	3	2	42

Leny hotifah	4	4	4	3	3	3	4	3	2	3	3	2	4	2	44
Linda Al Amin	4	3	3	2	2	2	3	2	2	2	2	2	2	2	33
Nisa Nur Herawati	4	3	3	3	3	2	4	3	3	3	2	2	3	2	40
Nur Afriyah	4	4	4	3	3	3	4	4	2	4	2	2	1	2	42
Nur Sabila Indriani	4	4	4	3	3	3	4	3	3	3	3	2	3	2	44
Putri Solihah	4	4	4	4	4	3	3	3	3	4	2	3	3	2	46
Rini Winarti	4	4	4	4	3	3	4	3	3	2	2	3	4	4	47
Rizky Pradina	4	3	4	3	2	3	3	3	3	2	2	2	3	2	39
Tiara Nurcahyanti	4	3	3	2	2	2	3	2	2	2	2	2	2	2	33
Umilia	3	3	3	2	2	2	3	2	2	2	2	2	2	2	32
Varisa Cahyaningrum	4	4	4	4	3	3	4	3	3	3	3	3	2	2	45
Wanda Astya Putri	3	3	3	3	3	3	4	3	3	3	2	2	2	2	39
Ayung Prawesti	3	3	3	2	2	2	2	2	2	2	2	2	3	1	31
Baiq Farida Maulina	3	3	4	3	2	2	3	3	2	3	3	3	2	2	38
Desita Cahyaningrum	3	3	3	3	2	2	2	2	2	3	3	2	2	2	34
Dinda Exandari Putri	4	3	4	2	2	2	3	2	3	3	2	3	1	4	38
Dwi Novitasari	4	4	4	2	2	2	3	3	2	2	1	4	1	1	35
Een Dwi Gustinawati	3	3	3	2	2	2	3	3	2	2	2	2	1	1	31
Erika Soviani	3	3	3	2	2	2	2	2	2	2	2	2	4	2	33
Ernawati	4	3	3	3	3	3	3	2	3	2	3	1	3	1	37
Eunike Sylvia	4	3	3	2	2	2	4	2	2	1	2	2	1	1	31
Fadhilah Dian Kusumawati	4	4	4	4	1	3	4	3	3	4	3	3	3	2	45
Ika Fatmawati	3	3	3	3	2	2	2	2	2	2	2	3	3	2	34
Indah Novitasari	3	3	4	2	2	2	4	3	2	2	2	4	2	1	36

Isny Retniyanti	4	3	3	2	1	3	3	3	3	3	2	2	2	2	36
Jainatun Ainul Fitri	3	2	3	3	2	3	3	2	2	2	3	3	2	2	35
Khoirun Nisa Rahmatika	4	3	4	2	2	1	4	1	1	2	4	3	1	1	33
Khomsatun Aissah	4	4	4	2	2	2	3	2	3	2	4	3	2	3	40
Lafi Lailatun	3	3	4	2	1	2	3	2	3	3	2	2	2	2	34
Leny Febriyanti	4	4	4	4	3	3	4	3	3	4	4	3	3	2	48
Lestiana Yunita	4	4	4	3	3	3	3	3	3	3	2	2	2	2	41
Lilis Nurjanah	4	3	3	3	2	3	4	2	3	2	2	4	2	2	39
Linda Wahyu Nur S	3	2	3	3	1	2	3	3	3	3	3	3	2	2	36
Lita Pradika	3	3	3	3	2	2	4	2	2	4	3	2	2	2	37
Nivia Pinasti	4	4	4	3	3	3	4	3	3	4	3	4	3	3	48
Nur Aeni	4	3	3	2	2	2	3	2	2	3	2	2	2	1	33
Rahmawati Puji Utami	3	3	3	3	2	3	3	3	3	2	3	2	3	2	38
Retno Wulandari	3	3	3	3	2	3	3	2	3	2	2	2	2	2	35
Rika Rahmawati	4	3	4	3	1	2	2	3	1	2	2	2	2	1	32
Risa Apriliani	3	3	3	3	1	1	4	3	3	3	3	3	1	3	37
Risma Tri Rejeki	4	4	4	3	3	3	4	2	2	3	3	4	2	1	42
Selviana Prihartini	4	4	4	3	3	3	4	3	3	3	3	4	2	2	45
Silvia Dwi Anastro	4	4	4	3	3	3	4	2	3	3	3	3	3	1	43
Tia Febriyanti	3	3	3	3	2	2	4	3	3	3	3	2	2	2	38
Vivin Anjarwati	3	3	3	2	2	2	3	2	3	2	2	2	2	1	32
Anif Yuniyanti	4	4	4	3	2	3	4	3	3	3	3	2	3	2	43
Devi Kristanti Putri	4	4	3	3	3	2	3	2	2	2	3	2	3	2	38
Dina Kurniasari	2	3	4	1	2	3	1	2	4	3	3	3	2	1	34
Fatimah Septi Milani	4	4	3	3	3	2	3	3	3	3	2	3	3	3	42

Ilmi Nuryatin	4	4	4	4	3	3	4	3	3	3	3	3	3	2	46
Isnaini Nur Rohma	4	4	4	4	3	3	4	3	4	4	3	3	3	2	48
Junarni	4	4	4	4	3	3	4	3	3	3	3	4	3	2	47
Nadila Wahyuningtyas	4	4	4	3	2	2	4	2	4	4	1	2	2	2	40
Nikmah Dwi Astuti	4	3	4	3	2	3	3	4	3	3	2	2	2	2	40
Nofita Wulandari	4	3	4	3	4	3	3	2	3	3	3	2	2	2	41
Nur Intan Sari	4	4	4	4	3	3	4	4	3	3	3	2	3	2	46
Nur Sulistya Wulandari	4	3	4	4	3	4	4	4	4	3	3	1	3	3	47
Puji Lestari	4	4	4	3	2	2	3	4	3	3	3	2	3	1	41
Siti Nur Syahrani	4	3	4	3	3	3	3	4	3	3	3	3	3	3	45
Tania Dewi Fortuna	4	4	4	3	2	3	3	4	3	3	4	3	3	4	47
	302	279	293	230	197	210	273	214	222	219	212	208	203	163	3225

## 2. Data of Student Perceptions of Teaching Method Questionnaire

NAME	STUDENT PERCEPTIONS OF TEACHING METHODS																		Total Score
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
Alfian Nur Prayoga	3	3	3	3	3	3	2	2	3	2	2	2	2	2	1	1	2	2	41
Anggita Ayu Mustika	4	4	4	4	4	3	2	4	4	3	3	4	3	4	3	4	3	3	63
Anita Purwanti	3	3	4	4	4	4	2	2	3	4	3	4	2	4	2	4	4	3	59
Annisa Puspita Ningrum	3	3	3	3	3	3	2	2	4	4	3	4	4	4	2	4	4	3	58
Arinda Koesmi Astuti	4	3	3	3	4	3	3	2	3	3	3	3	3	3	4	2	3	3	55
Ariska Ika Putri	4	3	4	4	4	3	3	3	3	4	4	4	3	3	4	3	4	4	64
Dea Agustin Widiyasari	3	3	3	3	3	3	2	2	2	4	3	4	2	3	3	3	4	3	53
Desi Fitri Rahayu	4	3	4	4	3	3	3	4	4	3	4	4	3	3	4	4	4	4	65
Devi Amalia Putri	3	3	4	3	4	3	3	3	3	3	3	3	2	2	3	3	3	4	55
Ely Nurhayati	3	3	4	4	4	3	3	3	3	3	4	4	3	2	2	3	4	4	59
Eriya Rahmadhanita	4	3	4	3	4	3	2	3	3	3	3	4	3	3	3	3	4	3	58
Faradea Ardita Putri	4	4	4	3	4	4	4	4	4	4	3	4	3	3	4	4	3	3	66
Galih Wiji Savitri	3	3	4	3	2	3	2	2	3	3	3	2	2	2	2	2	3	3	47
Gilang Ramadhan	3	3	3	3	3	3	2	1	3	2	3	3	3	3	1	2	3	2	46
Hanifah Azizatul Hidayah	4	3	3	4	4	3	2	2	3	4	2	4	3	3	4	3	3	3	57
Hanivah	4	3	4	3	4	3	3	4	3	3	4	3	3	3	4	3	3	3	60
Hanna Usnitayati	4	3	4	4	4	3	4	3	2	3	3	4	3	2	3	3	3	3	58
Ida Tri Wulandari	4	3	4	4	4	3	2	2	3	2	3	3	2	3	2	3	4	2	53
Khoirunnisa Bisyafaq	3	3	3	3	3	2	3	3	3	2	3	3	2	3	2	2	3	3	49
Latifah Khoirotun Nisa	3	3	4	3	3	3	4	4	2	4	4	2	2	2	3	2	4	3	55

Laura Arvioleta Yonanda	3	3	3	3	3	3	3	2	3	3	2	4	3	2	3	3	3	3	52
Leny hotifah	3	4	3	3	3	3	3	3	2	3	4	2	3	3	4	2	3	2	53
Linda Al Amin	3	3	2	2	2	3	2	1	2	3	3	3	2	2	3	3	3	2	44
Nisa Nur Herawati	4	3	3	4	4	3	2	3	2	4	4	4	2	3	4	3	4	4	60
Nur Afriyah	4	3	4	4	3	4	3	3	3	4	4	4	3	4	3	4	3	4	64
Nur Sabila Indriani	4	3	4	4	3	3	4	4	3	4	3	4	3	3	3	4	3	3	62
Putri Solihah	3	4	3	3	3	3	3	4	4	4	4	3	3	4	3	3	4	4	62
Rini Winarti	4	3	4	4	4	3	3	4	3	4	4	3	4	4	4	3	4	3	65
Rizky Pradina	4	3	3	3	3	3	4	3	3	3	4	4	2	3	4	3	4	4	60
Tiara Nurcahyanti	4	4	4	4	3	3	3	4	4	3	4	3	3	4	3	3	3	4	63
Umilia	4	4	4	4	4	4	4	4	3	4	4	4	3	2	3	3	4	3	65
Varisa Cahyaningrum	4	3	3	4	4	2	4	4	2	4	3	3	3	2	2	3	4	3	57
Wanda Astya Putri	3	3	2	3	3	3	3	3	2	3	2	3	3	3	2	3	3	2	49
Ayung Prawesti	4	4	4	4	4	4	3	3	3	3	3	4	3	3	2	3	3	4	61
Baiq Farida Maulina	4	3	3	3	4	3	2	2	3	4	3	3	2	3	2	2	3	2	51
Desita Cahyaningrum	3	3	2	2	2	3	2	2	2	2	2	3	2	3	1	2	3	2	41
Dinda Exandari Putri	4	3	4	3	3	3	3	3	3	4	2	3	2	3	2	4	4	4	57
Dwi Novitasari	4	3	3	3	3	3	2	2	2	2	2	2	2	3	1	2	2	2	43
Een Dwi Gustinawati	3	3	3	3	3	3	2	2	3	2	2	2	2	2	1	2	2	2	42
Erika Soviani	3	4	4	4	4	4	3	3	4	4	3	4	3	4	3	3	3	4	64
Ernawati	3	3	3	4	3	3	2	2	3	3	3	4	2	3	2	3	3	2	51
Eunike Sylvia	3	3	3	3	3	3	2	2	3	2	2	3	2	2	2	2	3	2	45
Fadhilah Dian Kusumawati	4	4	3	4	3	3	3	4	3	3	4	4	2	3	3	3	3	3	59
Ika Fatmawati	4	4	3	3	3	3	4	4	4	4	3	4	3	3	3	3	3	3	61

Indah Novitasari	3	3	3	3	2	3	2	2	3	2	2	2	2	2	2	2	2	1	41
Isny Retniyanti	3	3	3	3	3	3	2	2	3	2	2	2	2	2	3	2	3	1	44
Jainatun Ainul Fitri	3	3	3	2	2	2	2	2	3	2	3	2	2	2	3	2	3	1	42
Khoirun Nisa Rahmatika	3	3	3	3	2	4	2	4	3	3	3	3	2	3	2	4	3	3	53
Khomsatun Aissah	3	3	3	4	4	4	3	4	3	4	3	3	3	3	2	3	4	3	59
Lafi Lailatun	4	4	4	4	4	4	4	4	3	4	3	3	3	3	4	3	4	4	66
Leny Febriyanti	3	4	4	4	4	3	3	3	3	3	3	3	2	3	3	3	3	4	58
Lestiana Yunita	3	3	3	3	3	3	2	2	3	2	3	2	2	1	3	2	3	3	46
Lilis Nurjanah	3	3	4	3	3	4	4	2	3	3	2	2	3	3	3	3	4	3	55
Linda Wahyu Nur S	3	3	3	3	3	3	2	2	3	3	2	2	2	3	2	3	2	2	46
Lita Pradika	3	3	3	3	3	3	2	3	3	2	2	2	2	2	1	2	3	1	43
Nivia Pinasti	4	4	4	3	3	4	3	4	3	4	3	4	3	3	3	3	4	4	63
Nur Aeni	4	4	4	4	4	4	3	3	3	3	4	4	3	3	2	3	3	4	62
Rahmawati Puji Utami	3	4	2	2	2	4	3	3	2	3	2	4	3	3	2	3	3	4	52
Retno Wulandari	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	54
Rika Rahmawati	3	3	3	3	3	3	2	2	3	3	3	3	2	3	2	3	3	1	48
Risa Apriliani	4	4	4	3	3	3	2	3	2	3	2	3	2	3	2	3	3	3	52
Risma Tri Rejeki	3	4	4	3	4	4	3	4	2	4	3	3	3	4	3	4	3	3	61
Selviana Prihartini	4	4	3	4	4	4	2	4	3	4	3	4	4	4	3	4	4	3	65
Silvia Dwi Anastri	4	4	4	4	4	4	3	3	4	4	4	4	3	4	3	3	4	4	67
Tia Febriyanti	4	3	3	3	3	2	3	4	3	3	3	2	3	3	2	3	4	2	53
Vivin Anjarwati	2	3	3	2	2	1	1	3	3	2	2	2	3	3	4	3	3	3	45
Anif Yuniyanti	3	3	3	3	3	3	2	3	4	3	3	4	2	4	2	3	4	2	54
Devi Kristanti Putri	3	3	3	3	3	3	3	4	4	3	2	2	3	3	4	3	3	3	55
Dina Kurniasari	4	4	4	4	4	4	3	3	4	4	4	3	3	4	3	4	3	4	66

Fatimah Septi Milani	3	3	3	3	3	3	3	3	3	4	3	3	3	4	3	3	3	3	3	56
Ilmi Nuryatin	4	4	4	4	4	3	3	3	3	4	4	3	4	4	4	4	4	3	3	66
Isnaini Nur Rohma	4	4	4	4	4	3	4	4	4	4	4	3	4	4	4	4	4	3	4	69
Junarni	4	3	3	3	3	3	3	3	3	4	3	3	4	3	4	4	4	3	3	60
Nadila Wahyuningtyas	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	4	2	3	3	54
Nikmah Dwi Astuti	4	4	4	3	3	3	3	3	3	4	3	3	4	4	4	4	4	3	3	63
Nofita Wulandari	3	4	4	4	4	4	3	4	4	4	4	3	3	3	3	4	4	3	3	64
Nur Intan Sari	3	3	3	3	3	3	3	4	4	3	3	4	4	4	3	4	4	4	3	61
Nur Sulistya Wulandari	3	4	3	4	4	4	4	4	4	3	4	4	4	3	3	3	4	4	3	65
Puji Lestari	3	3	3	3	4	3	4	4	4	4	2	3	4	3	3	4	3	3	4	60
Siti Nur Syahrani	4	4	4	4	3	3	4	4	4	4	4	2	4	2	2	4	2	4	4	62
Tania Dewi Fortuna	4	4	4	4	4	3	4	4	4	4	3	3	3	3	3	4	3	4	3	64
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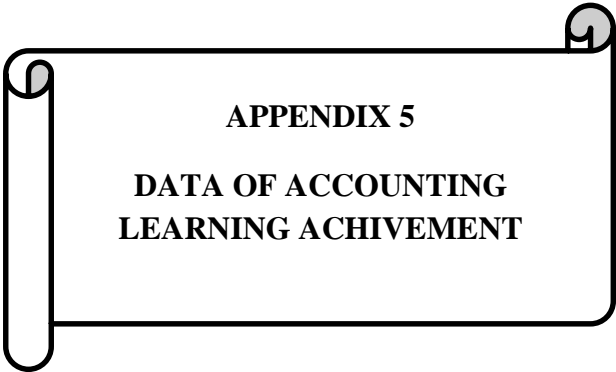
### 3. Data of The Use of Learning Resources Questionnaire

NAME	THE USE OF LEARNING RESOURCES																	
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	Total Score
Alfian Nur Prayoga	4	4	4	3	3	3	3	4	3	3	3	4	4	4	3	2	4	58
Anggita Ayu Mustika	4	4	4	3	3	4	2	3	4	4	4	4	4	4	4	4	1	60
Anita Purwanti	4	3	4	3	2	4	3	4	4	3	3	4	4	3	4	4	3	59
Annisa Puspita Ningrum	3	3	3	3	3	3	3	3	3	4	4	3	4	3	3	3	2	53
Arinda Koesmi Astuti	4	3	3	3	3	4	3	4	4	3	3	4	4	4	4	4	4	61
Ariska Ika Putri	3	3	2	2	3	3	3	3	3	3	3	3	3	4	3	3	2	49
Dea Agustin Widiyarsi	3	3	3	3	3	3	3	3	2	2	2	4	2	2	4	4	2	48
Desi Fitri Rahayu	3	3	3	3	3	2	2	3	3	3	3	3	4	4	4	3	3	52
Devi Amalia Putri	4	4	4	3	3	3	3	3	3	3	3	4	4	3	4	4	3	58
Ely Nurhayati	3	3	3	3	4	3	3	3	3	4	3	4	3	2	3	3	4	54
Eriya Rahmadhanita	3	3	3	3	3	3	2	3	3	4	3	3	3	4	3	4	2	52
Faradea Ardita Putri	3	3	3	3	4	4	3	4	3	4	4	4	3	4	3	4	3	59
Galih Wiji Savitri	3	2	2	3	3	3	2	3	3	3	2	3	4	3	3	3	1	46
Gilang Ramadhan	3	2	2	3	3	2	2	3	2	3	2	4	3	2	3	2	2	43
Hanifah Azizatul Hidayah	3	3	3	4	4	2	3	4	1	4	3	4	3	2	3	3	3	52
Hanivah	3	3	3	3	3	3	3	3	3	2	4	2	4	3	3	3	3	51
Hanna Usnitayati	3	2	4	3	4	3	2	2	1	2	2	3	2	3	3	2	4	45
Ida Tri Wulandari	3	3	4	3	4	4	3	3	4	4	3	4	4	4	4	4	3	61
Khoirunnisa Bisyaq	2	3	3	2	3	2	2	2	2	3	3	3	3	3	3	3	2	44
Latifah Khoirotun Nisa	3	3	3	2	3	3	3	2	3	3	3	4	4	3	3	4	2	51
Laura Arvioreta Yonanda	3	3	3	3	3	3	3	4	4	4	3	4	3	3	3	3	4	56

Leny hotifah	2	3	3	3	3	2	3	3	3	3	3	3	3	3	3	3	4	50
Linda Al Amin	2	3	3	2	3	3	2	1	3	3	3	3	3	3	3	3	2	45
Nisa Nur Herawati	4	3	3	3	4	3	3	4	4	3	3	4	4	4	3	3	2	57
Nur Afriyah	4	3	3	3	4	3	4	4	4	4	3	3	4	3	4	4	4	61
Nur Sabila Indriani	4	3	3	2	4	4	4	4	4	4	3	4	4	3	3	4	3	60
Putri Solihah	3	3	3	4	4	3	4	4	3	4	3	3	3	4	4	4	4	60
Rini Winarti	4	3	4	4	3	4	4	4	4	4	4	4	4	4	4	4	4	66
Rizky Pradina	4	3	3	3	3	4	4	4	4	4	3	4	4	3	3	3	4	60
Tiara Nurcahyanti	3	2	3	3	3	2	2	3	3	3	2	4	3	2	3	3	3	47
Umilia	3	3	3	3	3	3	3	4	3	3	4	4	3	3	4	3	2	54
Varisa Cahyaningrum	3	3	3	3	2	3	3	3	3	3	3	3	3	3	3	3	3	50
Wanda Astya Putri	3	3	2	3	3	3	2	3	3	3	3	3	3	3	3	3	2	48
Ayung Prawesti	3	2	2	2	3	2	3	3	2	2	2	3	3	2	2	2	2	40
Baiq Farida Maulina	4	3	3	3	3	4	3	4	2	4	4	3	3	2	3	3	3	54
Desita Cahyaningrum	3	3	3	2	3	2	3	2	2	2	3	2	3	2	3	2	2	42
Dinda Exandari Putri	4	3	3	3	3	3	3	3	3	3	3	4	4	3	3	3	3	54
Dwi Novitasari	3	3	2	2	2	3	3	2	2	3	2	3	3	2	2	3	3	43
Een Dwi Gustinawati	3	3	3	2	2	3	3	2	2	3	2	2	2	2	3	2	2	41
Erika Soviani	3	3	3	2	2	3	3	3	3	3	3	2	3	3	2	3	2	46
Ernawati	3	3	3	3	3	3	3	3	2	3	2	2	3	2	3	3	2	46
Eunike Sylvia	3	3	2	2	3	3	3	3	2	4	2	2	3	2	2	3	2	44
Fadhilah Dian Kusumawati	4	3	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	67
Ika Fatmawati	3	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	67
Indah Novitasari	3	3	3	3	3	2	2	3	3	2	2	3	3	2	2	2	2	43

Isny Retniyanti	3	3	3	2	3	2	3	3	3	3	2	3	3	2	2	2	1	43
Jainatun Ainul Fitri	3	3	2	2	3	2	3	2	2	3	2	3	3	2	2	2	2	41
Khoirun Nisa Rahmatika	3	3	3	3	3	3	2	3	2	3	3	3	3	2	3	2	3	47
Khomsatun Aissah	3	3	3	3	3	2	2	3	2	3	3	3	3	2	3	2	3	46
Lafi Lailatun	3	3	2	2	3	2	3	2	2	3	2	3	2	2	2	2	2	40
Leny Febriyanti	3	3	4	4	3	3	3	3	4	3	4	4	4	3	3	2	3	56
Lestiana Yunita	3	4	3	3	3	3	3	3	2	2	2	3	2	2	3	3	1	45
Lilis Nurjanah	4	3	3	3	3	3	3	3	3	3	4	3	3	3	3	3	3	53
Linda Wahyu Nur S	3	3	2	3	3	3	3	3	3	2	2	3	2	2	3	2	2	44
Lita Pradika	4	3	3	2	3	2	3	3	2	2	2	3	2	2	2	2	1	41
Nivia Pinasti	4	4	4	4	4	3	3	4	3	4	3	3	3	3	3	3	2	57
Nur Aeni	4	4	4	4	4	4	4	4	4	3	4	4	4	4	4	4	3	66
Rahmawati Puji Utami	3	3	3	2	2	2	3	3	3	3	2	3	3	3	3	2	2	45
Retno Wulandari	3	3	3	3	3	2	3	3	3	2	2	3	3	2	3	3	3	47
Rika Rahmawati	3	3	3	2	3	2	3	3	3	2	2	3	3	2	2	2	3	44
Risa Apriliani	3	3	2	2	3	2	2	3	2	3	3	3	3	2	3	3	2	44
Risma Tri Rejeki	3	3	4	3	4	3	3	3	4	3	4	4	4	4	4	4	2	59
Selviana Prihartini	4	4	4	3	4	3	3	3	4	4	4	4	4	4	4	4	4	64
Silvia Dwi Anastri	4	4	3	3	3	3	3	4	3	3	4	4	4	4	4	4	4	61
Tia Febriyanti	3	2	3	3	3	2	2	2	3	3	4	3	3	3	3	3	1	46
Vivin Anjarwati	3	4	4	4	3	4	3	4	4	4	4	4	4	4	4	4	4	65
Anif Yunianti	3	3	3	3	3	3	3	4	3	4	3	4	4	3	3	3	3	55
Devi Kristanti Putri	3	3	3	2	2	2	2	3	2	3	3	3	2	3	3	3	1	43
Dina Kurniasari	4	3	4	3	3	2	2	3	4	4	4	3	2	3	4	3	2	53
Fatimah Septi Milani	3	3	2	2	3	4	3	4	3	4	3	3	3	2	2	3	2	49

Ilmi Nuryatin	3	3	4	3	4	4	3	4	4	4	3	4	4	4	4	3	4	62
Isnaini Nur Rohma	4	4	4	4	4	4	4	4	4	4	4	4	4	3	4	4	4	67
Junarni	3	3	3	3	4	3	3	4	3	3	3	4	3	3	4	3	4	56
Nadila Wahyuningtyas	3	3	3	3	4	3	3	4	3	4	3	4	3	3	3	3	3	55
Nikmah Dwi Astuti	3	2	3	3	4	3	3	4	4	4	4	4	4	3	4	3	3	58
Nofita Wulandari	4	4	4	2	4	3	4	4	4	4	4	3	3	3	4	3	3	60
Nur Intan Sari	4	3	2	3	4	3	3	4	3	3	3	4	4	4	4	3	3	57
Nur Sulistya Wulandari	4	4	4	4	4	4	3	4	3	4	4	4	4	4	4	4	3	65
Puji Lestari	3	3	4	2	4	2	3	4	3	4	3	4	4	3	3	3	3	55
Siti Nur Syahrani	4	4	4	4	4	4	4	4	4	3	4	4	4	3	4	4	4	66
Tania Dewi Fortuna	4	4	4	4	4	3	4	4	4	4	4	4	4	3	3	3	3	63
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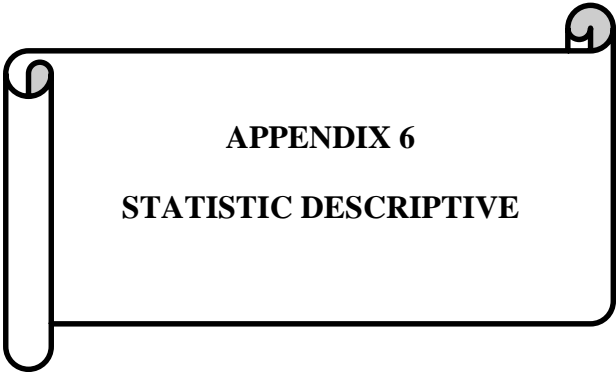
**APPENDIX 5**  
**DATA OF ACCOUNTING**  
**LEARNING ACHIVEMENT**

**The Data of Accounting Learning Achievement of Students Class Accounting at SMK Muhammadiyah 2 Moyudan**

NAME	Results		
	UTS	UAS	Average
<b>Class: X Accounting</b>	<b>Perbankan Dasar</b>		
Alfian Nur Prayoga	65	64	65
Anggita Ayu Mustika	64	68	66
Annisa Puspita Ningrum	61	54	58
Anita Purwanti	63	58	61
Arinda Koesmi Astuti	60	42	51
Ariska Ika Putri	62	46	54
Dea Agustin Widiyasari	60	40	50
Desi Fitri Rahayu	60	50	55
Devi Amalia Putri	55	64	60
Ely Nurhayati	56	64	60
Eriya Rahmadhanita	60	56	58
Faradea Ardita Putri	66	62	64
Galih Wiji Savitri	56	44	50
Gilang Ramadhan	50	42	46
Hanifah Azizatul Hidayah	55	50	53
Hanivah	54	58	56
Hanna Usnitayati	61	34	48
Ida Tri Wulandari	63	40	52
Khoirunnisa Bisyafaq	56	42	49
Latifah Khoiroton Nisa	60	48	54
Laura Arvioleta Yonanda	62	48	55
Leny hotifah	60	48	54
Linda Al Amin	56	32	44
Nisa Nur Herawati	65	58	62
Nur Afriyah	67	66	67
Nur Sabila Indriani	63	68	66
Putri Solihah	62	66	64
Rini Winarti	76	72	74
Rizky Pradina	57	66	62
Tiara Nurcahyanti	57	40	49
Umilia	56	34	45
Varisa Cahyaningrum	50	60	55
Wanda Astya Putri	50	46	48
<b>Class: XI Accounting</b>	<b>Mengelola Kartu Piutang</b>		
Ayung Prawesti	40	20	30
Baiq Farida Maulina	75	22	49

Desita Cahyaningrum	40	29	35
Een Dwi Gustinawati	40	38	39
Erika Soviani	40	47	44
Fadhilah Dian Kusumawati	45	73	59
Ika Fatmawati	45	29	37
Jainatun Ainul Fitri	40	29	35
Lafi Lailatun	50	38	44
Leny Febriyanti	55	62	59
Lilis Nurjanah	50	53	52
Linda Wahyu Nur S	40	29	35
Lita Pradika	45	35	40
Nivia Pinasti	50	82	66
Rahmawati Puji Utami	45	53	49
Retno Wulandari	45	56	51
Selviana Prihartini	75	71	73
Dinda Exandari Putri	60	40	50
Dwi Novitasari	55	36	46
Ernawati	55	36	46
Eunike Sylvia	55	35	45
Indah Novitasari	55	36	46
Isny Retniyanti	55	35	45
Khoirun Nisa Rahmatika	45	55	50
Khomsatun Aissah	45	58	52
Lestiana Yunita	50	47	49
Nur Aeni	45	42	44
Rika Rahmawati	50	43	47
Risa Apriliani	45	47	46
Risma Tri Rejeki	55	71	63
Silvia Dwi Anastro	75	53	64
Tia Febriyanti	65	31	48
Vivin Anjarwati	50	29	40
<b>Class: XII Accounting</b>	<b>Menyusun Laporan Keuangan</b>		
Anif Yunianti	55	56	56
Devi Kristanti Putri	40	52	46
Dina Kurniasari	53	42	48
Fatimah Septi Milani	50	56	53
Ilmi Nuryatin	79	78	79
Isnaini Nur Rohma	85	90	88
Junarni	60	56	58
Nadila Wahyuningtyas	56	46	51
Nikmah Dwi Astuti	60	72	66

Nofita Wulandari	65	72	69
Nur Intan Sari	55	72	64
Nur Sulistya Wulandari	55	72	64
Puji Lestari	66	56	61
Siti Nur Syahrani	81	78	80
Tania Dewi Fortuna	65	72	69



**APPENDIX 6**  
**STATISTIC DESCRIPTIVE**

## CALCULATION OF INTERVAL CLASS

### 1. Locus of Control

#### Statistics

Locus of Control		
N	Valid	81
	Missing	0
Mean		39.81
Median		40.00
Mode		45
Std. Deviation		4.940
Minimum		31
Maximum		48

#### Interval

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	31-33	11	13.6	13.6	13.6
	34-36	13	16.0	16.0	29.6
	37-39	14	17.3	17.3	46.9
	40-42	15	18.5	18.5	65.4
	43-45	16	19.8	19.8	85.2
	46-48	12	14.8	14.8	100.0
	Total	81	100.0	100.0	

## 2. Student Perception of Teaching Method

### Statistics

Student Perceptions of Teaching Methods

N	Valid	81
	Missing	0
Mean		56.12
Median		58.00
Mode		53 <sup>a</sup>
Std. Deviation		7.605
Minimum		41
Maximum		69

### Interval

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	41-44	9	11.1	11.1	11.1
	45-48	7	8.6	8.6	19.8
	49-52	7	8.6	8.6	28.4
	53-56	14	17.3	17.3	45.7
	57-60	16	19.8	19.8	65.4
	61-64	17	21.0	21.0	86.4
	65-68	10	12.3	12.3	98.8
	69-72	1	1.2	1.2	100.0
Total		81	100.0	100.0	

### 3. The Use of Learning Resources

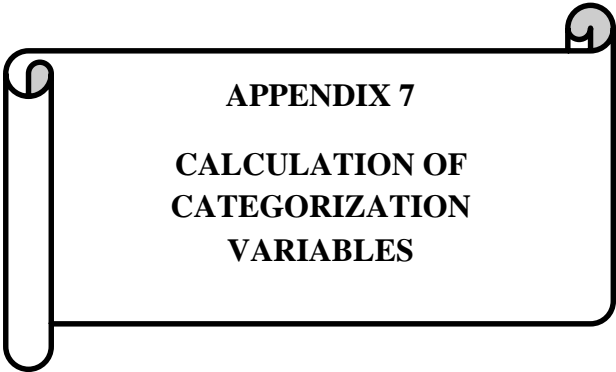
#### Statistics

The Use of Learning Resources

N	Valid	81
	Missing	0
Mean		52.78
Median		53.00
Mode		43 <sup>a</sup>
Std. Deviation		7.884
Minimum		40
Maximum		67

#### Interval

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	40 – 43	11	13.6	13.6	13.6
	48 – 51	17	21.0	21.0	34.6
	48 – 51	8	9.9	9.9	44.4
	52 – 55	13	16.0	16.0	60.5
	56 – 59	12	14.8	14.8	75.3
	60 – 63	11	13.6	13.6	88.9
	64 – 67	9	11.1	11.1	100.0
	Total	81	100.0	100.0	



**APPENDIX 7**  
**CALCULATION OF**  
**CATEGORIZATION**  
**VARIABLES**

## FORMULA FOR CALCULATION OF CATEGORIZATION VARIABLES

### 1. Locus of Control

#### a. Internal Locus of Control

$$\text{Maximum score} = 20$$

$$\text{Minimum score} = 13$$

$$\begin{aligned} \text{Mi} &= 1/2 \times (20+13) \\ &= 16.5 \end{aligned}$$

$$\begin{aligned} \text{SD} &= 1/6 \times (20-13) \\ &= 1.167 \end{aligned}$$

#### b. External Locus of Control

$$\text{Maximum score} = 32$$

$$\text{Minimum score} = 15$$

$$\begin{aligned} \text{Mi} &= 1/2 \times (31+15) \\ &= 23.5 \end{aligned}$$

$$\begin{aligned} \text{SD} &= 1/6 \times (31-15) \\ &= 2.833 \end{aligned}$$

### 2. Student Perceptions of Teaching Methods

$$\text{Maximum score} = 69$$

$$\text{Minimum score} = 41$$

$$\begin{aligned} \text{Mi} &= 1/2 \times (69+41) \\ &= 55 \end{aligned}$$

$$\begin{aligned} \text{SD} &= 1/6 \times (69-41) \\ &= 4.667 \end{aligned}$$

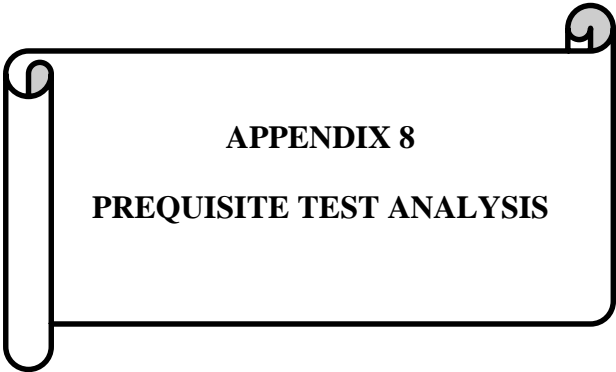
### 3. The Use of Learning Resources

$$\text{Maximum score} = 67$$

$$\text{Minimum score} = 40$$

$$\begin{aligned} \text{Mi} &= 1/2x(67+40) \\ &= 53.5 \end{aligned}$$

$$\begin{aligned} \text{SD} &= 1/6x(67-40) \\ &= 4.5 \end{aligned}$$



**APPENDIX 8**  
**PREQUISITE TEST ANALYSIS**

## LINEARITY RESULT

### 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)	6704.373	17	394.375	8.776	.000
		Linearity	6282.207	1	6282.207	139.795	.000
		Deviation from Linearity	422.166	16	26.385	.587	.882
	Within Groups		2831.133	63	44.939		
Total			9535.506	80			

### Accounting Learning Achievement \* Student Perceptions of Teaching Methods

ANOVA Table

			Sum of Squares	df	Mean Square	F	Sig.
Accounting Learning Achievement * Student Perceptions of Teaching Methods	Between Groups	(Combined)	4887.790	26	187.992	2.184	.008
		Linearity	3511.324	1	3511.324	40.797	.000
		Deviation from Linearity	1376.465	25	55.059	.640	.888
	Within Groups		4647.717	54	86.069		
Total			9535.506	80			

### Accounting Learning Achievement \* The Use of Learning Resources

ANOVA Table

			Sum of Squares	df	Mean Square	F	Sig.
Accounting Learning Achievement	Between Groups	(Combined)	6393.306	27	236.789	3.994	.000
		Linearity	4849.651	1	4849.651	81.800	.000

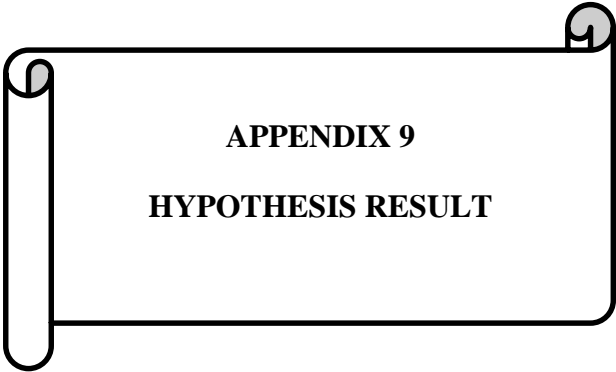
* The Use of Learning Resources	Deviation from Linearity	1543.655	26	59.371	1.001	.483
	Within Groups	3142.200	53	59.287		
	Total	9535.506	80			

## MULTICOLLINEARITY RESULT

### Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-29.295	5.550		-5.279	.000		
Locus of Control	1.249	.158	.565	7.920	.000	.618	1.619
Student Perceptions of Teaching Methods	.239	.102	.167	2.337	.022	.619	1.615
The Use of Learning Resources	.384	.107	.277	3.574	.001	.523	1.911

a. Dependent Variable: Accounting Learning Achievement



## SIMPLE REGRESION 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	.812 <sup>a</sup>	.659	.655	6.417

a. Predictors: (Constant), Locus of Control

#### ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6282.207	1	6282.207	152.551	.000 <sup>b</sup>
	Residual	3253.300	79	41.181		
	Total	9535.506	80			

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)	-17.287	5.826		-2.967	.004
	Locus of Control	1.794	.145	.812	12.351	.000

a. Dependent Variable: Accounting Learning Achievement

## SIMPLE REGRESION RESULT

### (HYPOTHESIS 2)

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

Model	Variables Entered	Variables Removed	Method
1	Student Perceptions of 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	.607 <sup>a</sup>	.368	.360	8.732

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

#### ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3511.324	1	3511.324	46.047	.000 <sup>b</sup>
	Residual	6024.182	79	76.255		
	Total	9535.506	80			

a. Dependent Variable: Accounting Learning Achievement

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

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.243	7.270		.721	.473
	Student Perceptions of Teaching Methods	.871	.128	.607	6.786	.000

a. Dependent Variable: Accounting Learning Achievement

## SIMPLE REGRESION RESULT

### (HYPOTHESIS 3)

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

Model	Variables Entered	Variables Removed	Method
1	The Use of Learning Resources <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	.713 <sup>a</sup>	.509	.502	7.702

a. Predictors: (Constant), The Use of Learning Resources

#### ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4849.651	1	4849.651	81.761	.000 <sup>b</sup>
	Residual	4685.855	79	59.315		
	Total	9535.506	80			

a. Dependent Variable: Accounting Learning Achievement

b. Predictors: (Constant), The Use of Learning Resources

#### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.011	5.828		.345	.731
	The Use of Learning Resources	.988	.109	.713	9.042	.000

a. Dependent Variable: Accounting Learning Achievement

## MULTIPLE REGRESION RESULT

### (HYPHOTHESIS 4)

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

Model	Variables Entered	Variables Removed	Method
1	The Use of Learning Resources, Student Perceptions of 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
1	.870 <sup>a</sup>	.758	.748	5.478

a. Predictors: (Constant), The Use of Learning Resources, Student Perceptions of 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	7224.595	3	2408.198	80.242	.000 <sup>b</sup>
	Residual	2310.911	77	30.012		
	Total	9535.506	80			

a. Dependent Variable: Accounting Learning Achievement

b. Predictors: (Constant), The Use of Learning Resources, Student Perceptions of Teaching Methods, Locus of Control

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

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-29.295	5.550		5.279	.000		
Locus of Control	1.249	.158	.565	7.920	.000	.618	1.619
Student Perceptions of Teaching Methods	.239	.102	.167	2.337	.022	.619	1.615
The Use of Learning Resources	.384	.107	.277	3.574	.001	.523	1.911

a. Dependent Variable: Accounting Learning Achievement

**EFFECTIVE CONTRIBUTION AND RELATIVE CONTRIBUTION**

	<b>X1</b>	<b>X2</b>	<b>X3</b>	<b>Y</b>	<b>X1*Y</b>	<b>X2*Y</b>	<b>X3*Y</b>
1	44	41	58	65	2838	2645	3741
2	47	63	60	66	3102	4158	3960
3	42	59	59	58	2415	3393	3393
4	45	58	53	61	2723	3509	3207
5	39	55	61	51	1989	2805	3111
6	43	64	49	54	2322	3456	2646
7	35	53	48	50	1750	2650	2400
8	44	65	52	55	2420	3575	2860
9	44	55	58	60	2618	3273	3451
10	43	59	54	60	2580	3540	3240
11	46	58	52	58	2668	3364	3016
12	45	66	59	64	2880	4224	3776
13	36	47	46	50	1800	2350	2300
14	35	46	43	46	1610	2116	1978
15	40	57	52	53	2100	2993	2730
16	41	60	51	56	2296	3360	2856
17	39	58	45	48	1853	2755	2138
18	41	53	61	52	2112	2730	3142
19	37	49	44	49	1813	2401	2156
20	43	55	51	54	2322	2970	2754
21	42	52	56	55	2310	2860	3080
22	44	53	50	54	2376	2862	2700

23	33	44	45	44	1452	1936	1980
24	40	60	57	62	2460	3690	3506
25	42	64	61	67	2793	4256	4057
26	44	62	60	66	2882	4061	3930
27	46	62	60	64	2944	3968	3840
28	47	65	66	74	3478	4810	4884
29	39	60	60	62	2399	3690	3690
30	33	63	47	49	1601	3056	2280
31	32	65	54	45	1440	2925	2430
32	45	57	50	55	2475	3135	2750
33	39	49	48	48	1872	2352	2304
34	31	61	40	30	930	1830	1200
35	38	51	54	49	1843	2474	2619
36	34	41	42	35	1173	1415	1449
37	38	57	54	39	1482	2223	2106
38	35	43	43	44	1523	1871	1871
39	31	42	41	59	1829	2478	2419
40	33	64	46	37	1221	2368	1702
41	37	51	46	35	1277	1760	1587
42	31	45	44	44	1364	1980	1936
43	45	59	67	59	2633	3452	3920
44	34	61	67	52	1751	3142	3451
45	36	41	43	35	1242	1415	1484
46	36	44	43	40	1440	1760	1720

47	35	42	41	66	2310	2772	2706
48	33	53	47	49	1617	2597	2303
49	40	59	46	51	2020	2980	2323
50	34	66	40	73	2482	4818	2920
51	48	58	56	50	2400	2900	2800
52	41	46	45	46	1866	2093	2048
53	39	55	53	46	1775	2503	2412
54	36	46	44	45	1620	2070	1980
55	37	43	41	46	1684	1957	1866
56	48	63	57	45	2160	2835	2565
57	33	62	66	50	1650	3100	3300
58	38	52	45	52	1957	2678	2318
59	35	54	47	49	1698	2619	2280
60	32	48	44	44	1392	2088	1914
61	37	52	44	47	1721	2418	2046
62	42	61	59	46	1932	2806	2714
63	45	65	64	63	2835	4095	4032
64	43	67	61	64	2752	4288	3904
65	38	53	46	48	1824	2544	2208
66	32	45	65	40	1264	1778	2568
67	43	54	55	56	2387	2997	3053
68	38	55	43	46	1748	2530	1978
69	34	66	53	48	1615	3135	2518
70	42	56	49	53	2226	2968	2597

71	46	66	62	79	3611	5181	4867
72	48	69	67	88	4200	6038	5863
73	47	60	56	58	2726	3480	3248
74	40	54	55	51	2040	2754	2805
75	40	63	58	66	2640	4158	3828
76	41	64	60	69	2809	4384	4110
77	46	61	57	64	2921	3874	3620
78	47	65	65	64	2985	4128	4128
79	41	60	55	61	2501	3660	3355
80	45	62	66	80	3578	4929	5247
81	47	64	63	69	3220	4384	4316
<b>Total</b>	3225	4546	4275	4367	176558	248565	234479

**Descriptions:**

- X1 Locus of Control
- X2 Student Perceptions of Teaching Methods
- X3 The Use of Learning Resources
- Y Accounting Learning Achievement

Diketahui :  $\sum X_1Y = 176558$

$$\sum X_2Y = 248565$$

$$\sum X_3Y = 234479$$

$$a_1 = 1.249$$

$$a_2 = 0.239$$

$$a_3 = 0.384$$

$$R_{y(1,2,3)} = 0.87$$

$$R^2_{y(1,2,3)} = 0.758$$

$$JK_{\text{reg}} = (a_1 \times \sum X_1Y) + (a_2 \times \sum X_2Y) + (a_3 \times \sum X_3Y)$$

$$= 220521 + 59407 + 90040$$

$$= 369968$$

### Sumbangan Relatif

$$SR\%X_1 = \frac{a_1 \times \sum X_1Y}{JK_{\text{reg}}} \times 100\%$$

$$= \frac{220521}{369968} \times 100\%$$

$$= 60\%$$

$$SR\%X_2 = \frac{a_2 \times \sum X_2Y}{JK_{\text{reg}}} \times 100\%$$

$$= \frac{59407}{369968} \times 100\%$$

$$= 16\%$$

$$SR\%X_3 = \frac{a_3 \times \sum X_3Y}{JK_{\text{reg}}} \times 100\%$$

$$= \frac{90040}{369968} \times 100\%$$

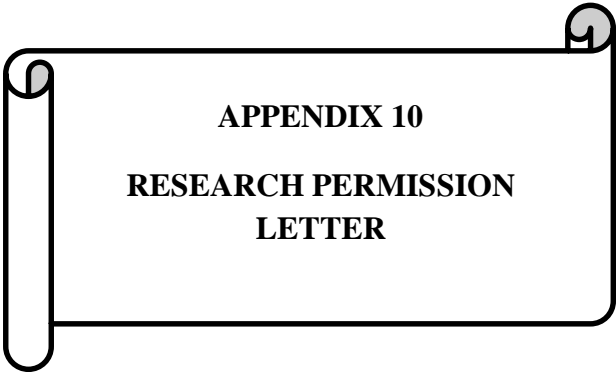
$$= 24\%$$

### **Sumbangan Efektif**

$$\begin{aligned} \text{SE } X_1 &= \text{SR\% } X_1 \times R^2 \\ &= 60\% \times 0.758 \\ &= 45\% \end{aligned}$$

$$\begin{aligned} \text{SE } X_2 &= \text{SR\% } X_2 \times R^2 \\ &= 16\% \times 0.758 \\ &= 12\% \end{aligned}$$

$$\begin{aligned} \text{SE } X_3 &= \text{SR\% } X_3 \times R^2 \\ &= 24\% \times 0.758 \\ &= 18\% \end{aligned}$$



**APPENDIX 10**  
**RESEARCH PERMISSION**  
**LETTER**



MUHAMMADIYAH MAJLIS PENDIDIKAN DASAR DAN MENENGAH

**SMK MUHAMMADIYAH 2 MOYUDAN**

BIDANG STUDI KEAHLIAN : BISNIS DAN MANAJEMEN, TEKNOLOGI INFORMASI DAN KOMUNIKASI

KOMPETENSI KEAHLIAN : 1. AKUNTANSI 2. ADMINISTRASI PERKANTORAN

TERAKREDITASI : A (NOMOR : 5.01/BAP-SM/TU/XI/2016)

3. MULTIMEDIA

TERAKREDITASI : A (NOMOR : 22.01/BAP-SM/TU/X/2015)

Alamat : Ngentak, Sumberagung, Moyudan, Sleman, Yogyakarta 55563 ☎ (0274) 6497077 Fax ) 625412

E-mail : [smk\\_muh2moyudan@yahoo.com](mailto:smk_muh2moyudan@yahoo.com)

### SURAT KETERANGAN

Nomor : 733/KET/IV.4/F/2018

Yang bertanda tangan di bawah ini:

Nama : Drs. Muh Zainuri  
NIP : 19610726 199003 1 003  
Jabatan : Kepala SMK Muhammadiyah 2 Moyudan

Menerangkan dengan sesungguhnya bahwa Mahasiswa Universitas Negeri Yogyakarta dengan data sebagai berikut:

Nama : Brilia Afnizar Litasari  
NIM : 14803241035  
Prodi : Pendidikan Akuntansi – S1  
Fakultas : Ekonomi

Benar-benar telah melaksanakan penelitian di SMK Muhammadiyah 2 Moyudan dengan judul Tugas Akhir Skripsi “The Influence of Locus of Control, Student Perceptions of Teaching Methods, and The Use of Learning Resources on Accounting Learning Achievement Students Class of X, XI, XII Accounting SMK Muhammadiyah 2 Moyudan Academic Year 2017/2018”. Pada tanggal 5 Februari – 26 Februari 2018.

Demikian Surat Keterangan ini dibuat untuk dipergunakan sebagaimana mestinya.

Moyudan, 11 April 2018

Kepala Sekolah,



Drs. MuhZainuri

NIP. 19610726 199003 1 003



Yayasan Pendidikan Kejuruan dan Ketrampilan

## SMK YPKK 1 SLEMAN

### Kompetensi Keahlian :

1. Akuntansi Terakreditasi 'A' (Nomor :16.01/BAP-SM/TU/X/2014)
  2. Rekayasa Perangkat Lunak Terakreditasi 'A' (Nomor : 16.01/BAP-SM/TU/X/2014)
  3. Farmasi, Terakreditasi A (Nomor : 10.2/BAP-SM/TU/XI/2017)
- Alamat : Jl. Sayangan 05, Mejing Wetan, Ambarketawang, Gamping, Sleman, Yogyakarta  
55294, Telp/Fax. (0274) 798806,HP/SMS : 081578103981

### SURAT KETERANGAN

Nomor : /14.

Yang bertanda tangan dibawah ini :

- Nama : **Dra. RUBIYATI, M.Pd**
- NIP : 19590424 198903 2 006
- Jabatan : Kepala SMK YPKK 1 Sleman – Gamping
- Alamat : Jl. Sayangan 05, Ambarketawang, Gamping, Sleman, Yogyakarta,  
55294, Telp. (0274) 798806/ 081578103981

Menerangkan dengan sesungguhnya bahwa Mahasiswa Universitas Negeri Yogyakarta (UNY) dengan data sebagai berikut :

- Nama : **BRILIA AFNIZAR LITASARI**
- No. Mahasiswa : 14803241035
- Prodi : Pendidikan Akuntansi – S1  
Universitas Negeri Yogyakarta (UNY)
- Fakultas : Ekonomi.

Benar-benar telah melaksanakan tugas Uji Instrumen di SMK YPKK 1 Sleman – Gamping untuk keperluan Tugas Akhir dengan judul " THE INFLUENCE OF LOCUS OF CONTROL, STUDENT PERCEPTIONS OF TEACHING METHODS, AND THE USE OF LEARNING RESOURCES ON ACCOUNTING LARNING ACHIEVEEMENT STUDENTS CLASS OF X, XI, XII ACCOUNTING SMK MUHAMMADIYAH 2 MOYUDAN ACADEMIC YEAR 2017-2018 pada tanggal 26 Januari dan 1 Februari 2018

Demikian Surat Keterangan ini dibuat untuk dipergunakan sebagaimana mestinya.



e-mail : smkypkk1\_gmp@yahoo.co.id – http : //www.smkypkk1sleman.sch.id