

**THE INFLUENCE OF STUDENTS' PERCEPTION ON TEACHER
PERFORMANCES AND LEARNING MOTIVATION TOWARDS
ACCOUNTING LEARNING OUTCOMES ON CLASS XI
ACCOUNTING OF *SMK NEGERI 7 YOGYAKARTA*
ACADEMIC YEAR 2015/2016**

Undergraduate Thesis

The 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 :
SHAFIRA ARRUM WIJAYANTI
12818244015

**ACCOUNTING EDUCATION DEPARTMENT
FACULTY OF ECONOMICS
YOGYAKARTA STATE UNIVERSITY
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UNDERGRADUATE THESIS

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VALIDATION

The undergraduate thesis entitled

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ACADEMIC YEAR 2015/2016**

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

Yogyakarta, July 26th, 2016

The author,



Shafira Arrum Wijayanti
NIM. 12818244015

MOTTO AND DEDICATIONS

MOTTO

“There is ease after hardship” (QS. Al Insyirah : 7)

“For those who desire happiness in the world have to reach it with knowledge and for those who desire happiness in afterlife have to reach it with knowledge, and for those who desire both have to reach them with knowledge.” (HR. Thabrani)

DEDICATIONS

1. Thanks to my parents Slamet Suwito and Tri Nurhayati, who always pray, make me to stand alone and be a patient, so i could do my undergraduate thesis.
2. My sister Novika Citra Bestari and my lil sister Dinda Zulfa Fitriharjanti who always believe me that i can do anything.
3. My Best Friends Oyik, Omik, Desol, Bunder and Uzik thanks you always give me support.

**PENGARUH PERSEPSI SISWA TENTANG KINERJA GURU DAN MOTIVASI
BELAJAR TERHADAP HASIL BELAJAR AKUNTANSI
SISWA KELAS XI AKUNTANSI SMK NEGERI 7 YOGYAKARTA
TAHUN AJARAN 2015/2016**

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ABSTRAK

Penelitian ini bertujuan untuk: 1) mengetahui Pengaruh Persepsi Siswa tentang Kinerja Guru terhadap Hasil Belajar Akuntansi Siswa Kelas XI Akuntansi SMK Negeri 7 Yogyakarta Tahun Ajaran 2015/2016, 2) mengetahui Pengaruh Motivasi Belajar terhadap Hasil Belajar Akuntansi Siswa Kelas XI Akuntansi SMK Negeri 7 Yogyakarta Tahun Ajaran 2015/2016, 3) mengetahui Pengaruh Persepsi Siswa tentang Kinerja Guru dan Motivasi Belajar secara bersama-sama terhadap Hasil Belajar Akuntansi Siswa Kelas XI Akuntansi SMK Negeri 7 Yogyakarta Tahun Ajaran 2015/2016.

Populasi penelitian ini adalah siswa kelas XI Akuntansi SMK Negeri 7 Yogyakarta Tahun Ajaran 2015/2016 sejumlah 96 siswa. Teknik pengumpulan data menggunakan dokumentasi dan kuesioner. Dokumentasi digunakan untuk memperoleh data Hasil Belajar Akuntansi, angket digunakan untuk memperoleh data variabel Persepsi Siswa tentang Kinerja Guru dan Motivasi Belajar. Uji coba instrumen dilakukan di SMK Negeri 1 Yogyakarta dengan N=30. Uji validitas instrumen menggunakan korelasi Product Moment dan uji reliabilitas menggunakan rumus Alpha Cronbach's. Uji prasyarat analisis terdiri dari uji linearitas dan uji multikolinearitas. Uji hipotesis terdiri dari regresi sederhana, regresi ganda, sumbangan relatif dan sumbangan efektif.

Hasil penelitian: 1) Terdapat pengaruh positif Persepsi Siswa tentang Kinerja Guru terhadap Hasil Belajar Akuntansi dengan $r_{x1y} = 0,294$, $r^2_{x1y} = 0,087$; $t_{hitung} = 2,984$; $t_{tabel} = 1,660$ dan signifikansi 5%. 2) Terdapat pengaruh positif Motivasi Belajar terhadap Hasil Belajar Akuntansi dengan $r_{x2y} = 0,231$, $r^2_{x2y} = 0,053$; $t_{hitung} = 2,300$; $t_{tabel} = 1,660$ dan signifikansi 5%. 3) Terdapat pengaruh positif Persepsi Siswa tentang Kinerja Guru dan Motivasi Belajar secara bersama-sama terhadap Hasil Belajar Akuntansi dengan $R_{y(1,2)} = 0,319$; $R^2_{y(1,2)} = 0,82$; $F_{hitung} = 5,257$; $F_{tabel} = 3,09$ dan signifikansi 5%. Sumbangan Relatif Persepsi Siswa tentang Kinerja Guru sebesar 17,05% dan Sumbangan Efektif 9,37%. Sumbangan Relatif Motivasi Belajar 82,95% dan Sumbangan Efektif sebesar 4,56%.

Kata Kunci : Persepsi Siswa tentang Kinerja Guru, Motivasi Belajar, Hasil Belajar

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By:
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12818244015

ABSTRACT

The research is aimed to: 1) recognize The Influence of Students' Perception on Teacher's Performance towards Accounting Learning Outcomes of XI Accounting class of *SMK Negeri 7 Yogyakarta* on Academic Year 2015/2016, 2) recognize Influence of Students' Learning Motivation towards Accounting Learning Outcomes of XI Accounting class of *SMK Negeri 7 Yogyakarta* on Academic Year 2015/2016, 3) recognize The Influence of Students' Perception on Teacher's Performance and Learning Motivation, simultaneously, towards Accounting Learning Outcomes of XI Accounting class of *SMK Negeri 7 Yogyakarta* on Academic Year 2015/2016.

The populations of the research were the Students of XI Accounting class of *SMK Negeri 7 Yogyakarta* on Academic Year 2015/2016, amounted to 96 students. The data was collected using documentation and questionnaire technique. The documentation was used to collect the data of accounting learning outcomes, while, the questionnaire was used to collect the data of Students Perception on Teacher's Performance and Learning Motivation variables. The instrument validity test was conducted at *SMK Negeri 1 Yogyakarta* with $N=30$. The instrument validity test was using product moment correlation and the reliability test was using Alpha Cronbach's formula. The analysis prerequisite was consisted of linearity test and multicollinearity test. The hypotheses test was consisted of simple regression, multiple regression, relative and effective contribution.

The result of the research was: 1) there is a positive Influence of Students' Perception on Teacher's Performance towards Accounting Learning Outcomes with $r_{x1y} = 0.294$, $r^2_{x1y} = 0.087$; $t_{count} = 2.984$; $t_{table} = 1.660$ and level of significance 5%. 2) There is a positive Influence of Students' Learning Motivation towards Accounting learning outcomes with $r_{x2y} = 0.231$, $r^2_{x2y} = 0.053$; $t_{count} = 2.300$; $t_{table} = 1.660$ and level of significance 5%. 3) There is a positive Influence of Students' Perception on Teacher's Performance and Learning Motivation, simultaneously, towards Accounting Learning Outcomes with $R_{y(1,2)} = 0.319$; $R^2_{y(1,2)} = 0.82$; $F_{count} = 5.257$; $F_{table} = 3.09$ and level of significance 5%. The relative contribution of Students' Perception on Teacher's Performance was 17.05% and effective contribution was 9.37%. The relative contribution of Students' Learning Motivation was 82.95% and the effective contribution was 4.56%.

Keywords: Students' Perception on Teacher's Performance, Learning Motivation, Learning Outcomes.

PREFACE

I would like to thank Allah the Almighty that has given me His bless and His mercy so that this undergraduate thesis entitled “The Influence of Student’s Perception on Teacher Performance and Learning Motivation Toward Accounting Learning Outcomes on Class XI Accounting of *SMK Negeri 7* Yogyakarta Academic Year 2015/2016” finally finished. I realize that it would have been not possible without the support of many people. Therefore, I would like to express my deepest gratitude to the following:

1. Prof. Dr. Rochmat Wahab, M.Pd., MA., Rector of Yogyakarta State University.
2. Dr. Sugiharsono, M.Si., Dean of FE UNY who had gave the research permission for this undergraduate thesis.
3. Prof. Sukirno, M.Si, Ph.D., Vice Dean I of FE UNY and my supervisor who had been kindly supervise and encourage me during the research.
4. Abdullah Taman, M.Si.Ak.,CA., thesis second supervisor which has been providing input and guidance during the preparation of the thesis.
5. Dra. Titik Komah Nurastuti, the Headmaster of *SMK Negeri 7* Yogyakarta who had given me the permission for managing the research in *SMK Negeri 7* Yogyakarta.
6. Dra. Astuti Haryani, teachers of subjects Accounting Grade XI Accounting of *SMK Negeri 7* Yogyakarta that has helped and is willing to cooperate with researchers in conducting research.

7. All students of Grade XI Accounting of *SMK Negeri 7 Yogyakarta* for any co-operation provided for researchers during conducting research.
8. My colleagues in Accounting Study Program, especially International Class of Accounting Study Program.
9. Taufik Widi Nugroho thanks always give me support.
10. All parties have given assistance in completing this thesis.

In the preparation of this thesis, the author realized there were still many shortcomings due to the limitations of existing knowledge. Therefore, developing suggestions and criticisms are things that authors expect. Author hope of this thesis may be benefit to the author in particular and general readers.

Yogyakarta, July 26th, 2016

The author,



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TABLE OF CONTENTS

	Page
COVER PAGE	i
SUPERVISOR VALIDATION PAGE	ii
VALIDATION PAGE	iii
DECLARATION OF AUTHENTICITY	iv
MOTTOS AND DEDICATION	v
ABSTRAK	vi
ABSTRACT	vii
PREFACE	viii
TABLE OF CONTENTS	x
LIST OF TABLES	xiii
LIST OF FIGURES	xiv
LIST OF APPENDICES	xv
CHAPTER I. INTRODUCTION	1
A. Background of the Problem	1
B. Identification of the Problem	7
C. Limitation of the Problem	8
D. Formulation of the Problem	8
E. Purpose of the Problem	9
F. Significance of the Research	10
CHAPTER II. THEORETICAL REVIEW AND RESEARCH	
HYPOTHESIS.....	12
A. Literature Review	12
1. Accounting Learning Result	12
a. Definition of Accounting Learning Result	12
b. Indicators of the Results of the Accounting Learning.....	15
c. Factors Affecting the Results of Learning.....	18
d. Measuring Accounting Learning Results	21
2. Perceptions of Students on the Teacher's Performance	22
a. Definition of Student Perception	22

b. Definition of Teachers performance	23
c. Factors Affecting Perceptions of Students on the Teacher's Performance.....	30
d. Indicators of Students' Perception about the Performance Teacher	31
3. Accounting Learning Motivation	33
a. Definition of Learning Motivation	33
b. Functions of the Learning Motivation.....	34
c. The way to Increase Learning Motivation.....	35
d. Indicator of Learning Motivation.....	39
B. Relevant Research.....	39
C. Conceptual Framework	43
D. Research Paradigm	46
E. Hypothesis Research	47
CHAPTER III. RESEARCH METHOD	49
A. Place and Time Research	49
B. Types of Research.....	49
C. Variable Research	50
D. Operational Definition of Research Variable	50
E. Population of the Research.....	51
F. Data Collection Techniques	52
G. Research Instrument	53
H. Instrument Trial	55
1. Instrument Validity Test	55
2. Instrument Reliability Test	57
I. Data Analysis Technique.....	59
1. Data Description.....	59
2. Analysis Prerequisite Test.....	61
a. Linearity Test.....	61
b. Multikolinearity Test.....	62
3. Hypothesis Test.....	63

a. Simple Regression Analysis	63
b. Multiple Analysis Regression	66
CHAPTER IV. RESEARCH RESULTS AND DISCUSSIONS.....	71
A. Research Results	71
1. An Overview of <i>SMK Negeri 7</i> Yogyakarta	71
2. Description of the Special Data	72
a. Accounting Learning Outcomes.....	72
b. Student Perception of Teacher Performance	75
c. Learning Motivation	79
3. Analysis Prerequisite Test.....	83
a. Linearity Test	83
b. Multikolinearity Test.....	83
4. Research Hypothesis Test.....	84
a. First the Hypothesis Test	85
b. Second the Hypothesis Test	87
c. Thrid the Hypothesis Test	89
B. Discussion	92
1. The Influence of Perceptions of Students on the Teacher's Performance against the Accounting Learning Outcomes	93
2. The Influence of Learning Motivation toward Student Learning Outcomes.....	96
3. The Influence of Perceptions of Students about the Performance of Teachers and the Motivation of Learning towards a Learning Outcomes.....	97
C. Limitations of the Research.....	98
CHAPTER V. KESIMPULAN DAN SARAN.....	100
A. Conclusions	100
B. Implications.....	101
C. Advice	102
REFERENCE	105
APPENDICES	107

LIST OF TABLES

Table	Page
1. Total Student	52
2. Score the alternative answers to the variable perception of Students about Performance of Teachers and The Motivation to Learn	54
3. Grating Instrument Variable Students Perception about Teacher Performance.....	54
4. Grating Instrument Variable Learning Motivation	54
5. Determination of Test Instrument of Research	55
6. The Results of Instrument Validity Test	57
7. Interpretation Interval Research Instrument Reliability	58
8. The Results of Instruments' Reliability Test	59
9. Data Variables Frequency Distribution Study Results Accounting	73
10. Inclination Category of Accounting Learning Outcomes	74
11. Frequency Distribution of the Students perception Variable about the Teacher Performance	76
12. Category Variable perceptions of Students of Teacher Performance	77
13. Inclination category of Student Perceptions about the trend of category Teacher Performance	78
14. Distribution of Learning Motivation Distribution	80
15. Categories Learning Motivation Variables	81
16. Categories of Learning Motivation Inclination.....	81
17. Summary of test result Linearity.....	83
18. Summary of test result Multi Co-linearity	83
19. The First Hypothesis Test Results.....	85
20. The Second Hypothesis Test Results	87
21. The Third Hypothesis Testing Results.....	89
22. A Summary of the Results of Calculation of the Relative and Effective Contributions.....	91

LIST OF FIGURE

Figure	Page
1. Paradigm Research.....	47
2. Distribution Frequency histogram of Accounting Learning outcomes	73
3. Pie Chart of Accounting Learning Outcomes inclination	74
4. Frequency distribution of the Students Perception Variable about the Teacher Performance	76
5. Perceptions of Students of Teacher Performance inclination Pie Chart .	78
6. Frequency distribution histogram Motivation Learning	80
7. Learning motivation inclination Pie Chart.....	82
8. The Research paradigm with value of determination	92

LIST OF APPENDICES

Appendix	Page
1. Trial Questioner	108
2. Instrument Trial.....	115
3. Research Instrument Questioner	124
4. Research Data.....	130
5. List of Learning Outcomes.....	139
6. Class Interval Calculations.....	143
7. Categorization Calculation.....	146
8. Prerequisite Test	149
9. Descriptive Result	152
10. Hypothesis Test.....	154
11. Distribution Tables.....	159
12. Research Permission Letter.....	161

CHAPTER I INTRODUCTION

A. Background of the Problem

National development in education is an effort to educate the nation's life and to improve the quality of human beings. The most strategic means for improving the quality of human resources is education. Education is a very important part in one's life, the family and the nation and the State. The success of a nation is specified by the success of the education itself.

This strategic position of education only contain meaning and can achieve goal in improving the quality of human resources, if in the education has a system that is relevant to development and high quality both in terms of the process and the results. Education has always experienced a renewal in order to find the structure of the curriculum, the education system and teaching methods that are effective and efficient. The management of the institution (school) cannot avoid both failure and success, all these are phenomena experienced for each school.

Various efforts have been undertaken by the government to cope with the poor quality of education in Indonesia, starting from the improvement of the quality of teachers through training and education, improvement of educational facilities and infrastructure to the development and refinement of the curriculum. In accordance with the function and purpose of national

education are enshrined in law NO. 20 in 2003 about the National education system, article 3 States:

National education serves to develop the ability to form character and the nation's dignified civilization in the framework of educating nation life. Education aimed at the potential development of the students in order to become a faithful human and pious to God Almighty, precious, healthy, educated, accomplished, creative, independent and become citizens of a democratic and accountable.

In order to make the educational process running smoothly, then, it needs to takes a form of a real implementation and support of all components to achieve the goal of education. Therefore, education is an investment in the future.

The school is one of the components in the world of education. The school is an organization that there are structures and systems of work that are already organized systematically as a venue for educational activities and teaching. Therefore, the school played an important role in determining the quality of our human resources as the successor generations to come. The school must always conform to the development of the world and the need for labor.

The educational institutions both formal and non-formal education are organized by government and private. Formal education consists of basic education, secondary education and higher education. Basic education comprises primary school (Elementary School) and Madrasah Ibtidaiyah (MI) and middle school (Junior High) and Madrasa Tsanawiyah (MTs). Secondary

education consists of high schools (High School) and senior vocational high school (*SMK*). Those institutions are organized as the place for the society to carry out the educational process.

Senior vocational high school (*SMK*) is a high school in which student can choose directly the competence skills that suits to their abilities and character. *SMK* has an important role in efforts to improve the quality of human resources. As described in section 15 of the Act No. 20 of 2003 on the national education system (law of *Sisdiknas*), "Vocational high school is a secondary education under the construction of Vocational Secondary Education Directorate (*Ditdikmenjur*), which prepares graduates to work in a particular field armed with knowledge, skills and attitude to work in accordance with the needs of the world of work, the business world and the world of industry or entrepreneurship.

According to Sugihartono (2012:74), learning is a process of change in behaviour as a result of the interaction of individuals with their environment to meet the needs of their life. In educational institutions, namely the school, successful learning process is measured through the results of the study. The results of the study include all exist subjects, one of which is the Accounting Learning result. The Accounting Learning Results is the assessment through the measurement over aspects of the cognitive, affective and psychomotor within a certain period of time expressed in numbers after evaluated. In reality, it is not easy for students to get the maximum Accounting Learning

result. There are still some students who are not able to reach the value in accordance with the passing grade.

In Accounting, Accounting Learning Results have significance meaning as an indicator of the level of understanding of students against the Accounting material taught during the learning process. In achieving the expected Accounting Learning Results, there are still some students who meet problems that can hinder their learning activities. Some students still find difficulties in learning and understanding accounting material taught so that the Accounting Learning Results which achieved is less than optimal. The Accounting Learning Results achieved by each student varies depending on conditions of students during the learning process. High or low Accounting Learning Results of students is influenced by two factors, namely the internal factors and external factors. Internal factors emerge from inside the students, such as the physical condition of emotional intelligence, attitude, intelligence, motivation, talent, maturity, readiness, and interests while, external factors are emerging from outside the student such as family environment, the community environment, and learning environment. The students' Accounting learning Results of Class XI Accounting of *SMK Negeri 7* Yogyakarta is still low. This can be seen from the daily and the midterm marks that there are still some students are under the passing grade assigned to the accounting subjects, that is 75. The Accounting Learning Results of students can be said to be high if in one classroom there are 80% of students

who reach the passing grade. Based on information from Accounting subject teacher, the students' marks of some daily who have not reached the passing grade yet, i.e. 30% of the total number of students of Class XI Accounting should follow a remedial. The Accounting Learning Results that tends to be low dues to several factors such as Perceptions of Students on the Teacher's Performance.

The Teacher's Performance is the spearhead that determines the success learning process in the classroom. The task of the teacher covers the process of planning, implementation and evaluation of the learning process. The leadership roles will be reflected in how the teacher plays role and carry out his/ her work. Therefore, it is needed the figure of the teacher who has the required qualifications, competence and dedication in carrying out his professional duties. But in fact, there are still teachers who have low competence, particularly regarding his professional competence as a teacher. Thus, reasonable when there are teachers who teach in some fields of study are less correlated to each other, science taught by teachers tend to be less able to attract the attention of students to hear and understand the lessons, communications occur tend to be still in one way direction. So, what being communicated by teachers is less capable to encourage students' ability to improve learning result.

Another factor that affected the Accounting Learning Results is the less Learning Motivation of students being drawn out. The Learning

Motivation of students had an important role in the achievement of the Learning Results. Motivation, according to Wlodkowsky (in Prasetya et al., 1985) cited by Sugihartono (2012:78), is a condition that causes or gives rise to a certain behaviour and give direction and resilience at such behaviour. A high Learning Motivation reflected in the persistence that is not easily broken to achieve success although by the emergence of various difficulties.

Learning Motivation is very important, because if a person has a high Motivation, it is expected to receive lesson given by teacher, in this case, indirectly, will give significant effects against the learning outcomes of students. According to Sugihartono (2012:78) high Motivation can invigorate the learning activities of students. High Motivation can be found in the nature of the behaviour of students, among others, namely the quality of the involvement of students in the study were very high, the existence of high feelings and affective involvement of students in learning as well as students' attempt to keep them to have high learning motivation. In general, the less optimal Learning Motivation often occurs in students. Students sometimes forget or don't even have learning objectives so that their Learning Motivation has not been optimal yet.

The problem is that every student has different Motivations, there is strong and there are weak. The students' Motivation of Class XI Accounting of *SMK Negeri 7 Yogyakarta* tends to be weak. It is known from the attitude of the students when teaching and learning activities are in progress. the

Learning Motivation of students of Class XI Accounting of *SMK Negeri 7* Yogyakarta that have not been shown yet is that the students make the class less conducive during lessons; secretly using a mobile, being late to enter class, little regard for the teacher, and lack of response to the material. These are thought to be the indicators that show the students' Motivation of Class XI Accounting of *SMK Negeri 7* Yogyakarta is not yet optimal. The motivation of students who are still low is alleged to be one of the factors that make student learning outcomes has not yet reached the maximum.

Based on the background of the above problems, then the researchers want to know how to influence the perceptions of Students of Teacher Performance and Motivation towards Accounting Learning Outcomes. Therefore, researcher is interested in conducting a research with the title "The Influence of Students' Perception about Teacher Performances and Learning Motivation towards Accounting Learning Outcomes on Class XI Accounting of *SMK Negeri 7* Yogyakarta Academic Year 2015/ 2016".

B. Identification of the problem

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

- 1) The students' Learning results of Accounting in Class XI Accounting of *SMK Negeri 7* Yogyakarta Academic Year 2015/ 2016 are not optimal, yet completely reached passing grade.
- 2) Students are less seriously responding to what is delivered by Teachers.

- 3) Lack of seriousness and attention when students are joining the Accounting class.
- 4) Lack of persistence in doing tasks or exercise given Teacher.
- 5) Students motivation is still lack in the.
- 6) Students are less enthusiastic toward the Accounting material taught by Teachers.
- 7) Students are willing to learn if only there will be test or daily quizzes.

C. Limitation of the Problem

Based on the background and identification of the problem above, the or low Accounting Learning Results are influenced by several factors either factor within students as well as from the outside. For it was in this study will only be restricted on two factors only, namely the Students' Perception about Teacher Performances and Learning Motivation towards Accounting Learning Outcomes on Class XI Accounting of *SMK Negeri 7 Yogyakarta* Academic Year 2015/ 2016.

D. Formulation of the Problem

Based on the limitation of the problems above, then, it is proposed the formulation of the problem as follows:

- 1) How is the Influence of the Students' Perceptions on the Teacher's Performance against Accounting Learning Outcomes on Class XI Accounting of *SMK Negeri 7 Yogyakarta* Academic Year 2015/2016.

- 2) How is the Influence of Learning Motivation to the Accounting Learning Outcomes on Class XI Accounting of *SMK Negeri 7 Yogyakarta* Academic Year 2015/2016.
- 3) How is the Influence of the Students Perceptions on Teacher's Performance and Learning Motivation simultaneously against the Accounting Learning Outcomes on Class XI Accounting of *SMK Negeri 7 Yogyakarta* Academic Year 2015/2016.

E. Purpose of the Problem

Based on the formulation of a problem in this research, then a goal to be achieved is to:

- 1) Know the Influence of the Students' Perceptions on the Teacher's Performance against Accounting Learning Outcomes on Class XI Accounting of *SMK Negeri 7 Yogyakarta* Academic Year 2015/ 2016.
- 2) Know the Influence of Learning Motivation to the Accounting Learning Outcomes on Class XI Accounting of *SMK Negeri 7 Yogyakarta* Academic Year 2015/ 2016.
- 3) Know the Influence of the Students Perceptions on Teacher's Performance and Learning Motivation simultaneously against the Accounting Learning Outcomes on class XI accounting of *SMK Negeri 7 Yogyakarta* Academic Year 2015/ 2016.

F. Significance of the Research

The results of this research are expected to provide benefits and usefulness as follows:

1. Theoretical Benefits

- a. Can serve as reference in providing information on next relevant research.
- b. Add the knowledge associated with the Students perception about the teachers' performance and the learning motivation together against the accounting learning result.
- c. Can be a reference and information for further research in order to be better.

2. Practical Benefits

a. For Yogyakarta State University

The research results are expected to give adjustment on collection of readings and the information so it can be used as a means in the broader understanding

b. For Researchers

- 1) This study was conducted in order to complete the study and get an undergraduate degree on Accounting Education courses at FE UNY.
- 2) This research is to measure the ability of researcher in applying knowledge acquired in lectures and revealing about the together

influence the Students Perceptions on Teacher's Performance and Learning Motivation against the Accounting Learning Results.

CHAPTER II

THEORETICAL REVIEW AND RESEARCH HYPOTHESIS

A. Literature Review

1. Accounting Learning Result

a. Definition of Accounting Learning Result

The results of the study could be explained by understanding of two words that shape it, namely "results" and "study". Understanding the result (product) refers to an acquisition due to doing an activity or process that resulted in the above-mentioned input functionally (Anthony 2011), while, the study is done to cultivate the presence of behavioural change in individuals through learning. Change in behaviour is acquisition that become the result of learning, beside the cognitive learning results obtained by learners.

According definition, psychologically, learning is a process of change namely the change in behaviour as a result of interaction with the environment in fulfilling the needs of his life. The behaviour change will be showed in all aspects of behaviour (Slameto 2010).

According to Roger, learning is an internal process that moves the student to use the whole potential of the cognitive, affective and psychomotor in order to have a wide range of intellectual, moral, capabilities and other skills (Abudin 2011).

From those descriptions, it can be concluded that learning is a process of work done by a person in order to obtain a change from interaction with the environment.

So, the results of the study on the fact are the changing the behaviour of the learner includes cognitive, affective, as well as psychomotor. So, any educator surely will expects that the results of the study participants his protégé was increased after making the learning process.

The understanding of Accounting according to the American Accounting Association is "Accounting as the process identifying, measuring and communicating economic information to permit informed judgements and decisions by users of the information" (Wilopo, 2005: 9)

Soemarso S.R (2002: 3), expressed his understanding of accounting according to the American Institute of Certified Public Accountant (AICPA) as follows:

Accounting is the process of identifying, measuring, and reporting of economic information, to allow for the existence of the judgement and a clear and unequivocal decision for those who use the information.

Drs. S Munawir Accountant's (2007: 5) understanding on accounting as follows:

Accounting is the art of recording, classification, and compaction of the events and happenings that are at least partly deal with finances which are rigorously and precisely with the instructions or is expressed in money, as well as interpretation against the things that arise from it.

Kamarudin Ahmad (2007: 6), expressed his understanding of accounting according to Ralph Estes (1986) as follows:

Accounting are activities that provide information which are usually quantitative and often expressed in monetary units, for decision making, planning, control of resources and operations, evaluate the achievements and financial reporting to investors, creditors, authorized institutions and the community.

From previous accounting understanding sense concluded that accounting is a science that deals with a system that produces information related to events that change the financial position of the company. Such information may be used as a consideration of decision-making and responsibility in the field of finance.

Based on the description above, then understanding the accounting learning results is an attempt of learning achieved by students after having studied Accounting subjects given by teachers to produce Accounting knowledge, skills and understanding to achieve the learning objectives of accounting.

b. Indicators of the Results of the Accounting Learning

Accounting Learning Process of is a system that consists of input, process and output. This relates to the input learners who carry out learning activities. The process is an activity undertaken by students in achieving the objectives of teaching. The output is a result of learning or skills possessed by students after receiving a learning experience. Student learning outcomes need to be known well by the individual who learns as well as the others who are engaged to know the progress after studying on a program or materials. The way to measure the accounting learning achievements is by holding the learning evaluation by subject teacher.

Accounting subjects learning Achievements can be measured through tests both written and oral tests. After the test is implemented it will be given the assessment objectively by the Accounting subjects' teacher so that the implemented test results will be visible, which would henceforth be referred to as accounting learning achievements. When the mark reached by learners is less than the standards, then it will be done remedial. In principle, the measurement of learning achievement in accounting has three very important domain to see the level of success that has been achieved.

The results of the study can be said to be successful if it has achieved the purpose of education. Where the purpose of education

based on the learning learners can generally be classified into three: cognitive aspect, affective aspect, and psychomotor aspects (Dimiyati & Mudjiono (2009: 201)).

a) Cognitive Aspect

Categorization purposes of cognitive domain by Bloom, posited the existence of 6 (six) class/level:

- a) Knowledge, in this case the student is asked to recall one or more of the simple facts.
- b) Understanding, the students are expected to be able to prove that he understands the relationship between simple facts or concepts.
- c) Use/application, students here are required to have the ability to choose or select a generalizations/abstractions (concept, law, evidence, rules, how to) by right to be applied in a new situation and apply it correctly.
- d) Analysis, is the students' ability to analyse a complex situation or relationship or basic concepts.
- e) Synthesis, is the ability of students to combine the staple elements into the new structure.
- f) Evaluation, is the ability of students to apply knowledge and ability that has been owned to judge a case.

In the process of teaching and learning, this cognitive aspect is the most prominent and can be seen directly from the test results. Where, in here, educators required to carry out all these goals. This can be done by educators through the way; including the item into the given question. The questions are given to the students to meet the goal in terms of cognitive elements, so that learners can achieve the expected learning goals.

b) Affective Aspects

The purpose of affective domain relates to a hierarchy of attention, appreciation, attitude, values, feelings, and emotions. Kratwohl, Bloom, and Masia posited the taxonomy of the cognitive domain goal covers 5 categories namely receiving, responding, valuing, organizing, and characterizing.

c) Psychomotor Aspect

Psychomotor domain associated with psychomotor skills, manipulation of objects or activities that require coordination of nerves and body. Kibler, Barketand Miles, stated the taxonomy of the psychomotor domain include the striking body movement, the precision of the movement that coordinated, nonverbal communication devices, and the ability to speak. In the process of

teaching and learning, it is not only cognitive aspects that must be considered, but also the affective and psychomotor aspects. To see the success of both of these aspects, the educator can look at it in terms of attitude and skills performed by the learner after doing the process of teaching and learning.

Based on the opinion above, it can be concluded that the assessment is absolutely required to measure the results of the study. To measure the results of a study, it is better to use the cognitive domain as it can be used at any time to measure the development of the students learning achievements.

c. Factors Affecting the Results of Learning

Any learning activities yield a distinctive change as a result of learning. Learning outcomes can be achieved through the efforts of students as a change in behaviour that includes the realm of cognitive, affective and psychomotor, so the goal that has been set optimally achieved. The results of the study obtained the student is not the same as there are several factors that affect its success in the learning process.

According to Slameto, there are many types factors that influence the learning, but can be classified into two groups, namely, the internal factors and external factors. Internal factors are factors that

exist in the individual who studies, while the external factors are factors that are outside the individual.

1) Internal Factors, including:

a) Physical Factor

Which belong to the physical factor is health and disability.

b) Factors psychology

At least there are seven factors that pertained in the psychology factors that influence the learning, namely: intelligence, attention, interest, talent, maturity and readiness.

c) Fatigue Factor

Fatigue on someone can be distinguished into two, namely the physical and spiritual exhaustion. Physical fatigue is visible with a weak of the body while the spiritual fatigue can be seen in the presence of lethargy and boredom so that interest and the urge to make something disappear.

2) External Factors, including:

a) Family Factors

Students who study will receive the influence of the family in the form of how parents educate, how is relationships between family members, household atmosphere, family economic circumstances, parents' understanding, and cultural background.

b) School Factors

School factors affecting learning includes teaching method, curriculum, teacher's relationship with students, student relations with students, school discipline, teaching tool, time of school, standard lesson above size, building condition, study method and homework.

c) Community

Community Factors is very influential towards the learning of students. Its existence is due to the influence of the students in the community. This factor includes the activities of the students in the community, mass media, friends, hanging out and life style in the society.

The factors above are greatly affecting the process of teaching and learning. When in the process of learning the learners do not meet the aforesaid factors properly, then it will have an effect on learning outcomes achieved by a learner. Therefore, to achieve the learning outcomes that have been planned, a teacher should pay attention to the factors listed above in order to achieve the learning results achieved by learners can be maximum.

d. Measuring Accounting Learning Results

In the learning process activities of Accounting, learners can be said to be successful or not by seeing the students mark on the report card. The numbers or letters in the Report reflects the results of the study or the extent of the success rate of learners in the learning activity. The way used to measure the results of the study namely by holding an learning evaluation carried out by the teacher. Evaluation, according to the Muhibbin Shah (2007: 143), is "disclosure and measurement of the results of the study, which is basically a compilation of descriptions of students, both in quantitative as well as qualitative".

According to Sugihartono (2007: 130) he stated in its teaching and learning activities, the measurement of the results of the study are intended to find out how far the changes of the students behaviour after living up to the learning process. Then the measurement is carried out by a using test which is often used by teachers as a tool of measurement. The results of the measurement can be number or statements that reflect the level of mastery of the subject matter for students, better known as the learning achievements.

Suharsimi Arikunto (2006: 10) revealed that: after the end of the process of learning, teachers hold the evaluation is meant to know

the achievements of learning achieved by students. This evaluation (measurement and assessment) results in this study are referred aims to:

- a) Predicting students' success with the success of something (function of selective)
- b) Diagnosing the difficulties experienced by the rest of (functional diagnosis)
- c) Determine exactly in where category one of the students should be placed (serve as a placement)
- d) Serves as a measure of success.

Based on the above explanation, then it can be inferred that the evaluation aims to find out the extent to which the student has received a learning material that has been taught by the teacher. The results of the study of accounting can be measured through tests of verbal and nonverbal (written).

2. Perceptions of Students on the Teacher's Performance

a. Definition of Student Perception

Perception is an assessment or a view on something. Someone who has good judgment to something is likely to be receiving the stimulus of that well anyway. So as it, a good perception of a pupil to teacher. Josep De Vito (1997: 7) stated that:

"The perception is the process by which we become aware of the many stimuli that affect our senses. Perception influence the stimulation (stimulus) or a message what we absorbed and meaning what we give to them, when they have a consciousness".

According to Miftah Toha (2003: 141) perception is a cognitive process that is experienced by every human in understanding their environment both through understanding, vision, hearing, feeling and sense of smell.

According to Rahmad Jalaludin (1998: 51) "the perception is the experience of objects, events, or the relationships obtained by summing up the information and interpret the message".

Based on the opinion of the experts, can be drawn the conclusion that the perception of the students is the process of complex nature observation in the received and interpret the information that is in an environment with the use of the five senses. So when students have the perception of an object by using the five senses, it means that he know, understand and realize.

b. Definition of Teachers performance

The word "kinerja" is the translation from the language of the United Kingdom, i.e. from the word performance. Many experts or researchers give different notions about the performance of teachers. Arifinand Mohammad Barnawi (2012: 14) state:

The Teacher's Performance can be defined as the level of success in carrying out the education task in accordance with responsibilities and authority based on performance standards that have been set during a certain period in terms of achieving the objectives of education.

The next Martinis Yamin and Maisah (2010: 87) States "the teaching performance is the behaviour or response which gives results that refer to what they used to do when he faces a task". Anwar Prabu Mangkunegara (2004: 67) States:

The performance (achievements) is the result of work in the quality and quantity is achieved by an officer in carrying out his duties in accordance with the responsibilities given to him.

Based on some of the opinions, it can be concluded that the notion of teacher performance is a work level of success achieved by a teacher with skills and expertise that are owned in carrying out tasks in accordance with the assignment of work. The teacher is very instrumental in the process of teaching and learning. The school's success cannot be detached from the role of teachers as educators in producing graduates who are able to face the competition of life that is increasingly tight. Teachers are required to have different competences in the process of teaching and learning to achieve good performance. Law number 14 in 2005 about the teachers and professors chapter IV article 10 paragraph 1 States the competence of teachers referred to in article 8 include the pedagogic competence, professional competence, social competence and the competence of personality which is

obtained through the education profession. Farida Sarimaya cited by Yamin and Martinis Maisah (2010: 12) States the four types of teacher competencies, as follows:

1) Pedagogic Competence

In Pedagogic Competence PP RI number 19 in 2005 about education standards article 28 paragraph (3) (a) grain:

"Pedagogic Competency is the ability to manage the learning learners that includes an understanding of learners, learning, planning and implementation of the evaluation of the results of the study and development of learners to actualize its potential range".

Based on Government Regulation No. 19 of 2005, the must-have competencies are the educators as agents of learning, i.e. the ability of educators to act as facilitator, motivators, boosters and the inspiration of learning for learners. Pedagogic competence is the ability of a teacher or lecturer should have with regard to the characteristics of learners. This implicates that a teacher or lecturer should be able to master the learning theory and principles of learning because students have a different nature and character. With regard to the implementation of curriculum, a teacher or lecturer should be able to develop a curriculum at the level of each educational unit and tailored to local needs. Teachers must be able to optimize the potential of learners to actualize their ability in

class and should be able to perform the assessment of learning activities.

From the statement, it can be inferred that the pedagogic competency is an ability that is owned by the teachers in managing learning tailored to potential learners.

2) Personal Competences

Personal competence in PP RI number 19 in 2005 about National Education Standards: "the Personality Competence is making every effort the steady personality, stable, mature, wise and authoritative, being an example for learners and noble character".

Meanwhile, according to Brian Priatna Sukamto and Tito (1995: 36), mentions in detail the competence of personality of teachers include:

- a) Acting in accordance with the norms of law, religion, social and national cultures of Indonesia.
- b) Shows a mature and personal example.
- c) Work ethic, responsibility, pride became a teacher.

Based on the nature of human beings as individuals and the creatures of God, a teacher is obliged to master the knowledge he will teacher to the students correctly and responsibly. Teachers must have the supporting knowledge about the condition of

physiological, psychological and pedagogical of learners they are facing. In addition, teachers as educators should be able to influence to lead to the direction of the process in accordance with the values that are considered as good and applicable in the community.

Values include norms, morals, aesthetics and science of ethical behaviour; affect learners as a person and as a member of the community. A good application of discipline in the educational process will result mental attitude, character and personality of the learners. Teacher is required to be able to educate his learners about self-discipline, learning to read, love the books, appreciate the time, and learn how to do something. It will work when teachers are also discipline in carrying out their duties and obligations. Teachers must have the ability with regard to the stability and integrity of the personality of a teacher or lecturer.

From some of these statements can be concluded that the competence of teachers ' personality is a capability of teachers in acting in accordance with the norms in force. In addition, it can be a person as a model for responsible learners.

3) Social Competence

Social Competence in PP RI number 19 in 2005 about education standards article 28 paragraph (3) grain (d): "Social

Competence is the ability of educators as part of the community for communication and hang out effectively with learners, educational personnel, parents/guardians of students and community participants about".

Meanwhile, according to Nanang Priatna and Tito Sukamto (1995: 36), mentions in detail the social competence of teachers include:

- a) Be inclusion, behave objectively, and not discriminative.
- b) Communications with a fellow teacher, educational personnel, parents, learners and the community.

Based on human nature as social and ethical beings, a teacher can treat his protégé participant reasonably and aimed in order to the creation of the potential optimization on learners. Teachers must understand and apply the principles of humanistic learning which assume that the success of learning is determined by the ability of the learners themselves. Social competence that owned a teacher is regarding to the ability to communicate with learners and the environment. Teachers need to have social abilities with learners in the framework of the implementation of an effective learning process.

From these two statements, it can be concluded that teachers ' social competence is an ability possessed by teachers in

communicating and getting along with the learners when learning without the Act discriminatory.

4) Professional Competence

Professional competence in PP RI number 19 in 2005 about education standards article 28 paragraph (3) grain (c): "the Professional Competence is the ability of learning material mastery widely and deeply that allowed him to guide the learners meet the competency standards set out in the national standard of education".

While according to Nanang Priatna and Tito Sukanto (1995: 37), mention in detail the professional competence of teachers includes:

- a) Mastery of the material, the structure, concepts and the science mind-set that support the subjects he in charge of.
- b) Developing professionalism through reflective action

Professional competence is a must-have capability of teachers in the planning and implementation of the learning process. The teacher has a duty to direct learners and learning activities to achieve learning objectives. In delivering learning, teachers have the role and duties as a source of material in managing the learning process. The liveliness of the learners should always be created and be kept on with the use of methods and strategies of teaching.

Teachers create an atmosphere that can encourage students to inquire, observe, explore, try and make networks.

From this passage it can be concluded that teacher professional competency is an ability possessed by teachers in mastering the subject matter widely and deeply and able to develop appropriate to learners' potential.

Based on the determination of the competence, teachers are expected to be more focused and constantly improve their capability so that performance is achieved the better.

c. Factors Affecting Perceptions of Students on the Teacher's

Performance

Improving performance is not something that is impossible to do. There are two factors that can affect the performance of the teacher. Barnawi and Mohammad Arifin (2012: 43) says the factors that can affect the performance of teachers as follows:

- 1) Internal factors
internal factors of teacher performance teacher performance is a factor that comes from deep within the teacher who can affect, for example, is the ability, skill, personality, perception, motivation to become a teacher, field experience, and family background.
- 2) External factors
external factors of teacher performance teacher performance is a factor that comes from outside can affect its performance, e.g. is the salaries, facilities and infrastructure, work environment, physical and leadership.

Based on the opinions delivered, it can be concluded that two factors can affect how good or poor the teachers' performance is. If these two factors always cared for and upgraded, it is expected to be influential to the improved performance of teachers.

d. Indicators of Students' Perception about the Performance

Teacher

Referred Perceptions of student about the Teachers Performance of the Accounting in this research is a students' way of looking or students assessments about teachers' ways in delivering lessons on Accounting Learning process. Indicators Perceptions of Students about the Performance of the Teacher in this research are the Perception of Students against the competencies possessed by the Accounting Teacher.

There are four Teacher competencies that influence the selection of Teacher Performance, namely pedagogic competence, social competence, personality, competencies and professional competence. Therefore researchers using indicators of Perception of Students about the Performance of Teachers based on the above four competencies as follows:

a) Pedagogic Competence

Competence pedagogy includes the understanding of students, planning and implementation of learning, student assessment, and the development of students to a wide range of potential.

b) Professional Competence

Professional Competence is the wide and deep mastery of the learning material, which includes mastery of the material of the curriculum subjects in school and academic material overshadowing the substances, as well as mastery of structure and we based on science.

c) Social Competence

Social Competence is the teacher's ability to communicate effectively and hang out with fellow educators, students, educational personnel, parents/guardians, students and the local community.

d) Personality competence

Personality Competence is the ability of personal personality that reflects the personality of a steady, stable, mature, wise, and authoritative, being an exemplary to student and noble character.

3. Accounting Learning Motivation

a. Definition of Learning Motivation

Motivation is essentially an realized attempt to move, aim and keeping one's behaviour so that he was compelled to act to do something so as to achieve the result or purpose. Learning motivation is a complex statement in an organism that leads to behaviour towards an objective (Ngalim Purwanto, 2007: 61).

According to Oemar Hamalik (2008: 158), "Motivation is a change in one's personal energy characterised by the onset of the reaction and effective to achieve the objective." Someone who has the motivation in his studies will spur him to grab it and manifest what you want.

Sardiman, A.M (2010: 75) reveals that "Learning Motivation is the non-intellectual psychic factors. Its typical roles are growing in terms of passion, feeling and passion for learning ". Someone must have the Learning motivation of in him in order to obtain a desired result.

In addition, Dra. Eveline Siregar and Hartini Nara (2011: 49) reveal that "Motivation is a condition that causes a particular behaviour, as well as giving direction and resilience at such behaviour.

From some of the Learning Motivation definition, then, it can be inferred that the motivation of learning is the whole impulse within

the students push or move the individual to perform the activities of learning, so that students not only learn but also appreciate and enjoy their learning.

b. Functions of the Learning Motivation

Motivation of Learning is the whole impulse within the students that push or move the individual to conduct learning activities. In addition, the Motivation has several functions. The following three functions of Learning Motivation according to Ngalim Purwanto (2007: 70) is:

- 1) Encourage men to do/act.
It serves as an Activator or a motor that delivers energy (power) to someone to perform a task.
- 2) Determines the direction of works.
It leads towards the embodiment of a goal or dreams. The motivation is preventing abuses of the road that must be travelled to reach that goal. The clearer the purpose of it, then the clearer the path lies that should be travelled.
- 3) Selection of works.
I.e. specify acts which must be done, matching, in order to achieve the goal by excluding deed which is not useful for the purpose.

According to Oemar Hamalik (2008: 161) function Learning Motivation is as follows:

- 1) Encourages the onset of an act or behaviour. Without motivation will not arise as the Act of learning.
- 2) As an influence, it means directing the deed on the achievement of the desired goals.
- 3) As the driving force. He will serve as the engine for the car. The magnitude of the motivation will determine the quick or the slowness of a job.

From both opinion it is clear that the Motivation of Learning is not only important as a factor that causes learning, but also maximize the results of the study. The results of the study will be maximal if there is Motivation to learn. The higher Motivation of Learning belonging the more maximum gained learning results obtained by students.

c. The way to Increase Learning Motivation

Motivation role in teaching-learning activities is indispensable. With Motivation, students can develop their activity, can steer and maintain persistence in teaching-learning activities. According to the Gage & Berlin in Slameto (2010: 179-181) suggested a number of ways to raise students ' learning motivation, namely:

- 1) Use verbal praise as words like "good", "excellent", which is pronounced as soon as students doing the desired behaviour; it will be generating a huge motivation.
- 2) The use of the test and marks wisely.
- 3) Arouse students ' curiosity and their desire to conduct exploration.
- 4) Students with a little suggestive way give to the students a little examples of gifts that will be received when he tried to learn.
- 5) Using material that is already known as an example in order to make students more easily in understand it.
- 6) Apply the concepts or principles in the context of the unique and wonderful, so that students in learning more visible.
- 7) Asked students to use things that have already been learned previously.
- 8) Use simulations and games.
This will motivate students, improve interaction, presenting a clear picture as to the actual life situations, and involve students directly in the learning process.

- 9) Minimize the appeal of conflicting motivations system.
Sometimes in order to be accepted by his peers, students do things unwanted by the teachers.

According to Sardiman (2010: 92), how to cultivate motivation of study distinguished eleven ways:

- 1) Gives the number

Numbers in this case is a symbol of the students' value of learning activities of. The figures are good as a strong motivation for students to learn.

- 2) Prize

Prize can also be described as motivation. By giving prizes to the students who can do well learning activities will make the student feel good and be motivated again to learn that even better

- 3) Rival/Competitor

Rival or competition competence can be used as a motivational tool to encourage students. This means, by having good individual and group competitions can encourage students to learn better than others in order to get the maximum learning result. Of course, with the way the good and healthy competition.

- 4) Ego-involvement

Requires awareness to students in order to feel the importance of the task and accepted it as a challenge and he will work hard to do it, is a form of motivation which is quite important. The

completion of a job well done is a symbol of pride for students, for it students will strive with all our energy to achieve maximum results.

5) Quizzes

The students will become viable to study if knowing will be quizzed. Hence, quizzes are also a means of giving motivation students can study. There are to be kept in teachers mind; not give quizzes too often (e.g. daily) because they can cause boredom for students.

6) Know the results

When students know the results of his work, let alone the result there is progress, then it will more actively encourage students to learn. Getting to know that the results of the study increased, then there is a motivation in students to continue to learn, with hopes the results will continue to increase.

7) Praise

If there are students who are successful in a job well done, needs to be given the praise. This praise is a form of positive reinforcement is a good motivation. Therefore, the giving of the compliment to be precise. The right compliment will nurture a pleasant atmosphere and heightens the passion of students in learning.

8) The punishment

The punishment is a negative reinforcement. But if it is granted appropriately and wisely, it can be a motivational tool.

9) Desire to learn

Desire to study means to students that there is indeed a motivation to learn, so naturally the results will also be more optimally compared with students who did not have the desire to learn.

10) Interest

Motivation closely related to in interest. Motivation arises because there is a need, as well as interest so exact if interest is a motivational tool that is a staple. The learning process will go smoothly if accompanied by interest.

11) A recognized Goal

Formulation of goals is recognized and received well by the students, would constitute a very important motivational tool. Because, with understanding the purpose to be achieved, it is considered very useful and beneficial, then it will develop a passion for learning.

From the hotel you can conclude that there are several ways to cultivate students ' learning motivation or evoke. These ways can be developed and directed in accordance with the circumstances of students so as to get maximum results.

d. Indicators of Learning Motivation

The nature of the Learning Motivation is internal and external impulses on the students who are learning to hold a change of behavior, generally with several indicators or elements that support. It has a major role in a person's success in learning.

From the explanation above indicators of Motivation studied at *SMK Negeri 7 Yogyakarta* i.e. willing of successful, interesting activity in learning, need in learning, a future hope, reward in learning, and the presence of a conducive Learning environment so as to enable a student can learn properly. Indicators are the yardsticks used to know the influence of Learning Motivation toward Accounting Learning Outcomes.

B. Relevant Research

1. Research conducted by Prima Arika Meliana, (2011) "The Influence of Students Perceptions about the Teachers Performance and The Learning Motivation towards the Students Learning Outcomes in XI Accounting Class IPS of *SMA Negeri 1 Bergas* on Academic Year 2010/2011." Based on the results of the descriptive analysis showed that the percentage of Teacher Performance was in the category of medium (61.60%) and Learning Motivation was in the category of medium (67.78%). Based on the results of a multiple regression analysis, there were obtained the equations of $\hat{Y} = 58.553 + 0.038 + 0.068$. Equations regression Test was

using F test, on the calculation result, it was obtained 34.772 with significance $0.000 < 0.05$, so rejected which meant hypothesis that states there is a joint or simultaneous influence between the Performance of Teachers and Students' Learning Motivation towards Learning Achievement in received Accounting. Based on the results of the test t, influential Teacher Performance against the Achievement of Performance where the Accounting Teacher Learning has value = 0.000 significance with $5.971 > 0.05$. The Learning Motivation affected the Learning Achievements of Accounting where the Learning Motivation had the value = 3.114 with $0.05 > 0.002$ significance. Equation variables in research, namely the Teachers' Performance and the Motivation to Learn. Whereas the difference in the variable in this study was the results of the study. There was a difference in the place of the research, the difference was a prime research done at Prima Arika Meliana *SMA Negeri 1 Bergas*, while the research was done at *SMK Negeri 7 Yogyakarta*.

2. Research conducted by Siti Rifqoh (2012) "The Influence of Students' Perceptions on Integrated Science Teacher Performance against Students Learning Outcomes on Grade IX of *MTs NU 20 Kangkung of Kendal* district Academic Year 2011/2012." It's known from the results of the study that, the variable X (Students' Perception of about the integrated science Teacher's Performance) occupied an "enough" category, with a mean value 2.5 and the variable Y (Learning Outcomes of Grade IX)

occupied “less” categories, with the mean value, 2.4. The result of the research significance level 5% dk numerator 1 and denominator = $N - 2 = 28$ obtained F_{table} of 4.20 while F_{count} of 9.702. When compared both $F_{values} = f_{count} = 9.702 > F_{table} (0.05; 1.28) = 4.20$ thereby that the variable Students Perception about the Performance of the integrated science Teacher has a positive and significantly influence to Student Learning Outcomes of grade IX MTs NU 20 Kangkung of Kendal district. Then at the level of significance of 1% dk the numerator 1 and dk denominator = $N-2 = 28$ obtained F_{table} of 7.64 while F_{count} of 9.702. When compared both $F_{count} = 9.702 > F_{table} (0.01; 1.28) = 7.64$ thereby that the variable Perception of Students about the Performance of the integrated science Teacher had a positive and significant to influence Student Learning Outcomes grade IX *MTs* NU 20 Kangkung Kendal. On the significance of level 0.1 and 0.5 both showed significant results, it means the variable Perception of Students about the Performance of the integrated IPA Teachers influential positive and significantly to Student Learning Outcome variables of Class IX *MTs* NU 20 Kangkung Kendal district. The similar variables in the research, namely the Performance of Teachers and the Learning Outcomes. Whereas the difference in the variable was in the study of Motivation to Learn. There is a difference in the place of research, the difference of research Rifqoh Siti performed at *MTs* NU 20

Kangkung, Kendal Regency, while the research was done at *SMK Negeri 7 Yogyakarta*.

3. Research conducted by Wati Rina (2010) "The Influence of Students Perceptions about The Performance of The Accounting Teacher and School Facilities against The Students Learning Outcomes of Class XI IPS in *SMA Negeri 1 Loceret* in Nganjuk district." Based on multiple regression analysis, it was found that the F test showed the value $F = 53.405$. In conclusion, the Students' Perception about the Performance of Teachers and School Facilities Affected the Learning Achievements of Students of Class XI IPS *SMA Negeri 1 Loceret*. In addition, the retrieved value $R^2 = 0.524$ or 52.4% is the contribution of the Student Perception of Teacher Performance Accounting and School Facilities against Learning Achievement of Students of Class XI IPS *SMA Negeri 1 Loceret*. The similar variable in this study was, Teacher Performance, whereas the different variables in this study were Learning Motivation and Learning Outcomes. There was a difference in the place of research, the difference of research carried out by Rina Wati was at *SMA Negeri 1 Loceret*, while this research was conducted at *SMK Negeri 7 Yogyakarta*.

C. Conceptual Framework

1. Influence The Perceptions of Students on The Teacher's Performance against The Results of the Study of Accountancy

Student Perception of teacher's Performance is the ability of the brain to students in translating or interpreting stimulus coming in their sense towards the Performance of the Teacher in the Learning process. A good Teacher Performance will affect the Results of the Study of Accounting.

Students who have a positive Perception about the Performance of Teachers tend to be more appreciative of the teacher who embodied abide by the rules, serious in following the process of teaching and learning and active during the process of teaching and Learning activities, while students who have a negative Perception on Performance the Teacher will tend to feel tired follow the Learning in the classroom and lazy to follow lessons. In other words, the relationship between the two variables if the Perceptions of Students on the Teacher's High Performance can improve Learning Outcomes so the Accounting Student.

2. The Influence of Motivation towards Learning Outcomes of Accounting

Learning Motivation is a good impetus comes from internal and external students to do the learning process and make an impact on the student's behaviour changes. Learning Motivation arises due to certain stimuli, so that someone who wishes to conduct learning activities that are more vigorous and spirited.

If students do not have an interest and Motivation in Learning Accounting course whatever will be presented and taught by the teacher will not do in the minds of students and it's hard to understand what will be delivered by the teacher. Based on the above explanation has quite clearly explained and linked to the results of the study of accounting then it can be said that a student does not have the interest or Motivation to learn accounting, surely will cause a low learning outcomes that will be achieved by the student.

In contrast to the students who have the strong Motivation/encouragement, interest and curiosity, where, it is a very important impetus to growing a strong Motivation in students so as to facilitate students in accepting and understanding Accounting lesson given by the classroom teacher. The tasks given by the teacher will be completed with great pleasure and satisfaction. Where in the end it will be a positive impact on learning outcomes that satisfy that will be accepted by the student. In other words, the relationship between the two variables is if the student learning Motivation high then the results of the Study of Accounting students will also increase.

3. The Influence of Perceptions of Students of Teacher Performance and Motivation towards Learning Outcomes Learning accounting.

Student Perceptions of Teacher Performance is a process of students receive and respond to Performance that was performed in carrying out the Learning activities of the teacher in the classroom so that created conditions that effectively. Students have different Perceptions between one another, i.e., the perception of a positive and a negative Perception. Teachers are required to have a good Performance in order to make the Learning process went smoothly processed and shows a positive Perception. Indicators of Student Perceptions about the Teacher Performance are Perceptions of Students on the teacher's teaching methods according to the management of students in class, according to the learning objectives, appropriate to the situation and time of learning, according to the facilities available as well as in accordance with the capabilities of the teacher.

Learning Motivation plays an important role in achieving the results of the study. Students who have a high learning Motivation will ease himself in capture and understand the material studied, so that students can master the subjects optimally and can improve Learning Outcomes. Indicators of students who have a high learning motivation are the presence of passion and desire is successful, the encouragement and the needs in learning, hope and future goals, the award in the study, there was an interesting in

learning activities as well as the presence of a conducive learning environment so as to enable a student can learn properly.

The Accounting Learning Results is the result achieved by the students during the teaching and learning process within a certain period. Generally the Accounting Learning Results in school shaped awarding grades from teachers, usually the results of this Study are expressed in the form of numbers, letters or sentences within a certain period.

A student who has a positive Perception of the Performance of the teacher then Learning Outcomes students will predictably increase. If the high Accounting Learning Motivation, it will increase. So the more positive Perceptions about the Performance of the teachers and students of higher Learning Motivation of students will improve the results of the study of Accounting Students.

D. Research Paradigm

In this case, the author would like to associate the perception among students about the Performance of Teachers and the motivation of Learning Accounting with the results of the study of Accounting. When his research paradigms will be described as follows:

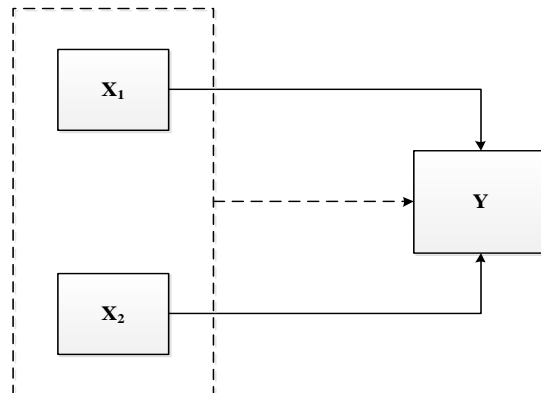


Figure 1. Paradigm Research

Description:

X_1 = Student Perceptions about the performance of Teacher

X_2 = Learning Motivation

Y = Yield Learning Accounting

—→ = Individual influence of X_1 and X_2 against Y

--→ = the Influence of X_1 and X_2 against Y simultaneously

E. Hypothesis Research

Based conceptual framework which has been described previously, you would have given the hypothesis as follows:

1. There is a positive Influence the Perceptions of Students on the Teacher's Performance toward Accounting Learning Outcomes on Class XI Sccounting of *SMK Negeri 7 Yogyakarta* Academic Year 2015/ 2016.
2. There is a positive Influence the Learning Motivation toward Accounting Learning Outcomes on Class XI Accounting of *SMK Negeri 7 Yogyakarta* Academic Year 2015/ 2016.

3. There is a positive Influence the Students Perception on Teachers Performance and Learning Motivation simultaneously toward the Accounting Learning Outcomes on Class XI Accounting of *SMK Negeri 7* Yogyakarta Academic Year 2015/ 2016.

CHAPTER III RESEARCH METHOD

A. Place and Time Research

This research was held at *SMK Negeri 7* Yogyakarta addressed at Jalan Gowongan Kidul JT III/416 55232 Yogyakarta special region. The time of the research was carried out in March until April 2016.

B. Types of Research

This research was an ex-post facto because the data retrieved was the data results from events that have already occurred, so the researchers only revealing the facts based on the measurement of symptoms that already exist in the respondent (Suharsimi Arikunto, 2010: 17). This research aims to found the free variables influence the Perceptions of Students about the Performance of Teachers and the Motivation of Learning towards a Learning Outcomes *i.e.* accounting learning outcomes. This research was a causal comparative research, because this research aims to knew the possibility of the existence of a causal relationship with a specific way based on observations on the consequences that exist, the possibility of seeking the return of factors suspected to be the cause, through data collection (Suharsimi Arikunto, 2010: 121).

C. Variable Research

1. Independent Variable

Free variable is a variable that affects, which became the reason of the change or the incidence of bound variables. In this research that became the free variable is the Perception of Students about the Performance of Teachers (X_1) and Learning Motivation (X_2).

2. Dependent Variable

Bound variable is a variable that affects which became due to the variable. In this research that became the variable bound is the Result of studying Accounting (Y).

D. Operational Definition of Research Variable

1. Accounting Learning Outcomes

Accounting Learning Outcomes is the assignment of knowledge or skill that is developed through the accounting subjects which are often shown with the results of test scores or number value provided by the teacher. The form of the results of the study of accounting in this study was the average of the daily score and the score of the midterm.

2. Perceptions of students on Teacher Performance

Perceptions of Students about the Performance of Teachers is a process of interpretation, assessment, and such students about methods of teaching methods used by the teacher in the learning activities in the classroom in order to created a condition for effective learning. Student

Perceptions about the Performance of the Teachers in this study is measured by performance indicators in accordance with four teachers competency namely pedagogic competence, personality competence, social competence and professionals competence. The variable Perception of Students about the Performance of Teachers will be revealed by using the question form.

3. Learning Motivation towards Accounting Learning Outcomes

Learning Motivation is an impetus that appears on a student causing learning activities to enhance Learning Outcomes so that created educational purposes in accordance with the expected and specified in the school curriculum. The Motivation of Learning can be brought about from within or from outside the student students. In this study the measurement of student Learning Motivation based on the characteristics of students' Motivation in Learning, presence learning and needs encouragement, there is an interesting activity in learning, the learning needs and encouragement, hope and future goals, the award in learning, and a conducive learning environment. Learning Motivation variables will be revealed by using the question form.

E. Population of the Research

Population according to Sugiyono (2010: 61) is locality of generality which consists of: the object or subject that has the quality and specific characteristics set by the researchers to learn and then drawn the conclusion.

While according to Suharsimi (2010: 173) of the overall population is the subject of research. If someone wants to examine all the elements that exist in the area of research is the study of the population.

The population in this research is the whole grade XI AK *SMK Negeri* 7 Yogyakarta academic year 2015/2016 totaled 96 students. As for the population that is seen in the table below:

Table 1. Total Student

Class	Total Students'
XI AK 1	32
XI AK 2	32
XI AK 3	32
Total	96

F. Data Collection Techniques

1. Documentation

Documentation method according to Suharsimi (2010: 201) is seeking data about things or variable in the form of books, documents, and so on. Documentation used to obtain data about the results of the Study of Accounting Class XI Students of *SMK Negeri* 7 Yogyakarta academic year 2015/2016 *i.e.* the documents of the average of a daily score and the score of the midterm.

2. The questionnaire method Now

According to Suharsimi (2010: 194) that now is a number of written questions which were used to obtain information from the respondent within the meaning of the report about his personal or things he should

know. Question form is used to obtain data directly from the respondent by way of answering the question in writing about the Perceptions of Students of Teacher Performance and Motivation to Learn.

G. Research Instrument

Research Instruments according to Suharsimi (2010: 203) is a device or facility used by researchers in collecting data in order to make his work easier and the result is better in the sense of better, complete and systematic way so that it is easy to be processed. The instruments used in this research is in the form of sheets question form and documentation.

In obtaining data about the Performance of the Student Perception of Teacher (X_1) and Motivation Learning (X_2) use research instrument in the form of the now. Now that is used in the form of the now closed, *i.e.* the now which has been equipped with alternative answers so that respondents can choose one of the answers that had been provided. The development of these instruments are based on a framework of theories that have been developed, further developed in the indicator. Then indicators spelled out in the form of a question. Likert Scale question form measurement using a modified into four alternatively answer to determine score instrument and avoiding answers to doubts of the respondents as well as the purposes of quantitative analysis. Respondents give a check mark (\checkmark) in the column that has been available. Score each alternative answers given by the respondents on the question of positive (+) and negative (-) are as follows:

Table 2. Score the alternative answers to the variable perception of Students about Performance of Teachers and The Motivation to Learn.

Alternative Answer	Question Score	
	Positive	Negative
Always	4	1
Often	3	2
Seldom	2	3
Never	1	4

Table 3. Grating instrument of Perception about the Performance of Students the Teacher.

Variable	Indicator	List	Total
Perception about the Performance of Students the Teacher	1. Personality Competence	1,2,3,4,5,6,7	7
	2. Pedagogic Competence	8,9,10,11,12,13,14	7
	3. Professional Competence	15*,16,17,18,19,20*,21	7
	4. Social Competence	22,23,24,25	4
	Total		25

*) : Grain negative questions

Table 4. Grating instrument of Learning Motivation

Variable	Indicator	List	Total
Learning Motivation	1. Willing of success	1,2,7	3
	2. There is an interesting activity in learning	5,6,12	3
	3. There is need in learning	3,4,8*,13,17	5
	4. There is a future hope	11,14,15	3
	5. There is a reward in learning	9,10,16	3
	6. Conducive learning environment	18,19,20	3
	Total		20

*) : Grain negative questions

H. Instruments Test

The purpose holding instrument test is to gain implementation regarding of the used instrument *i.e.* implementation regarding already or do not meet the requirements as a means of collecting the data is valid and reliability. Instrument test conducted at *SMK Negeri 1 Yogyakarta*, namely grade *SMK Negeri 1 Yogyakarta XI Accounting* allegedly have in common the same characteristics with *SMK Negeri 7 Yogyakarta* in terms of similarity of the Teacher's Performance is in compliance with Learning Accounting, but the Perception of the Students of the Teacher's Performance is still less well and Learning Motivation is still low. In order for an instrument able to obtain results that are reliable, then the instrument must meet the criteria for validity and reliability.

Tabel 5. Determination of Test Instrument of Research:

Class	Total of Trial Instrument
XI AK 1	10 student
XI AK 2	10 student
XI AK 3	10 student
Total	30 Student

1. Instrument Validity Test

Validity Test used to get to know the validity level and the expertise to get the accuracy between the two real data occurs on the object data can be collected by researchers.

According to Gay in Sukardi (2005: 121) an instrument is said to be valid if the instrument is used to measure what can be measured. The instrument is a valid means measuring instrument which is used to get the data (measures) it is valid. To test the validity of the grain question used correlation Product Moment with the following formula:

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

Description:

r_{xy} : Coefficient of correlation between variables X and Y
 N : Number of subjects of respondents
 $\sum XY$: multiplication between the score X and the score Y
 $\sum X$: Number of score grains reserved
 $\sum Y$: Number of total score
 $(\sum X^2)$: The number of squares from the score of the grains
 $(\sum Y^2)$: The sum of the square of the total score
 (Suharsimi, 2010: 213)

Price r_{count} found, then consulted with r_{table} to find out the valid and invalid grain. If r_{count} is equal to or greater than r_{table} with 5% significant level then the grains of the instrument in question is valid. Conversely, if known r_{count} is smaller than r_{table} then it is not valid. Grains reserved then analysed with the help of SPSS statistics.

The calculation of the validity Test was using the program SPSS Statistics. Based on questionnaires data analysis results, it was known that Students' Perceptions of on the Teacher's Performance consisted of 25 question items, the Learning Motivation was consisted 20 items of

questions. After having tested to 30 students of Class XI Accounting *SMK Negeri 1* Yogyakarta, then the results for questionnaire of the Students Perception about the Teachers' Performance from 25 items, question number 4 was revealed to be disqualified and Learn Motivation from 20 items, question number 2 were revealed to be disqualified. The results of the validity test of the instrument were summarized in the table below:

Table 6. The Results of Instrument Validity Test

Variable	Total of Item in the Beginning	Total of Eliminated Item	Number of Eliminated Item	Total of Valid Item
Students Perception about Teacher Performance (X_1)	25	4	4, 10, 11, 12	21
Learning Motivation (X_2)	20	2	8, 14	18
Total	45	6		39

Sources: Processed Primary Data

The disqualified or invalid items had been removed and the valid items according to researcher were still fairly enough to represent each of indicators to be revealed, so the instrument is still eligible to be used.

2. Instrument Reliability Test

Reliability Test this instrument is intended to test and know the degree of wholeness of a measuring instrument. Reliability is an index that shows the extent to which measurement tools can be trusted or relied upon. Reliability test instrument use Alpha Cronbach formula, namely:

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

Description:

r_{11} : Reliability instrument

k : Number of grains or question the number reserved

$\sum \sigma^2 b$: Sum of grains variants

$\sigma^2 t$: Variant total

(Suharsimi, 2010: 239)

On this research for interpret test instrument use guidelines from Sugiyono (2009: 231), as follows:

Table 7. Interpretation Interval Research Instrument Reliability

Interval Coefficient	Relationship Rate
0.00-0.199	Very Low
0.20-0.399	Low
0.40-0.599	Moderate
0.60-0.799	Strong
0.80-1.00	Very Strong

Instrument is said to reliable coefficient alpha if more than or equal to 0.600. Conversely, if reliability is less than 0.600 then instrument is not reliability. Reliability test results by utilizing the program SPSS Statistics.

Reliability test results by utilizing the program SPSS Statistics get the general conclusions that the instrument of Students' Perception about the Teachers' Performance and Learning Motivation could be said to be reliable. Those results can be seen in the following table:

Table 8. The results of Instruments' Reliability test

No	Instrument for Variable	Coefficient Alpha Cronbach	Reliability Information
1	Students Perception about Teacher Performance (X_1)	0.876	Very Strong
2	Learning Motivation (X_2)	0.895	Very Strong

Sources: Processed Primary Data

I. Data Analysis Technique

1. Data Description

Technique of Data Analysis Data Description Data obtained from the field, presented in the form of a description of each data variable, either free or bound variables are variables. The analysis of the data description is meant include presentation of the Mean (M), the Median (Me), the modus (Mo), standard deviation (SD), frequency distribution Tables, graphs, and tables Category trend of each variable.

a. Mean, Median, Modus, and Standard Deviation

The Mean is the average count data. The mean is calculated from the sum of all values in the data divided the number of data. The median is the middle value when a data values from data compiled sort by the magnitude of the data. The modus is the value that appears most often data or data values with the greatest frequency. Standard deviation is a measure of the spread of the data because it has a unit of data and the middle value. Determination of the Mean (M), the Median (Me), the

modus (Mo), and the standard deviation (SD) is done with the help of SPSS statistics.

b. Frequency Distribution Table

1) Determine the amount of frequency distribution class intervals

To determine the length of interval, use the formula Sturge Rule, namely:

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

Description:

k : number of class intervals

n : number of observational data

log : logarithms

(Sugiyono, 2010: 35)

2) Calculate the range of classes

To calculate range data, use the following formula:

Span class = maximum score – minimum score

3) Determines the length of the class

To specify the length of the class use the following formula:

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

4) Histogram

The Histogram data is based on the frequency that has been shown in a frequency distribution table.

5) Table of variable inclination

The next description is the determination of score categorization, obtained by each variable. From score is then divided into 3 categories. This was carried out based on the Mean and SD of the acquired.

Variable data research categorized by the following rules:

- 1) very Good group
All students whose score were $X \geq M + 1.5 \text{ SD}$.
- 2) Good Groups
All of students whose score were $M \leq X < M + 1.5 \text{ SD}$
- 3) Less groups
All students who have score $M - 1.5 \text{ SD} \leq X < M$
- 4) group is very less
All students who have score $X \leq M - 1.5 \text{ SD}$.
(Djemari Mardapi, 2008: 123)

6) Pie Chart

Pie chart is created based on the data of the trend that has been shown in the table variable inclination.

2. Analysis Prerequisite Test

To get a proper conclusion required analysis of data. Before data is analysed then first performed the test requirement analysis, namely linearity and test multicollinearity test.

a. Linearity Test

Linarites test is intended to determine whether the variables are free and bound variables have a linear relationship or not. Between the free variables and bound variables is said to be linear if the increase in

score free variables followed by increase in variable. To know it, the two variables to be tested with the F on the significance level of 5%.

The formula used is:

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

Description:

F_{reg} : price for regression line

RK_{reg} : the average quadratic regression line

RK_{res} : the average quadratic residues

(Sutrisno Hadi, 2004: 13)

Results F_{count} be consulted with F_{table} with 5% significance level. If the smaller F_{count} the same as F_{table} , meaning the relationship between free variables and bound variables is linear. Conversely, if F_{count} is greater than F_{table} means variable relationship free and bound variables are non-linear.

b. Multicollinearity Test

Multicollinearity test is used to find out whether multicollinearity occurs between the free variables of the one with the other free variables. The technique used is statistics by Product the Moment. The formula is as follows:

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

Description:

r_{xy}	: coefficient of correlation between variables X and Y
N	: number of respondents
$\sum XY$: multiplication of the number of variables X and Y
$\sum X$: the amount of the value of the variable X
$\sum Y$: the amount of the value of the variable Y
$(\sum X^2)$: the sum of the square of the value of the variable X
$(\sum Y^2)$: the number of the square of the value of the variable Y
(Suharsimi, 2010: 213)	

If the coefficient of correlation between the free variables is smaller or equal to 0.600, then do not occur Multicollinearity between free variables, regression test can be continued (Danang Sunyoto, 2007: 89). Whether or not, to know the existence of Multi co-linearity might be used other ways, namely by values of tolerance (α) and the value of the variance inflation factor (VIF). Free variables are experiencing Multicollinearity if $\alpha_{\text{count}} < \alpha$ and $VIF_{\text{count}} > VIF$. Instead, free variables are not subjected to Multicollinearity if $\alpha < \alpha_{\text{count}}$ and $VIF_{\text{count}} < VIF$.

3. Hypothesis Test

a. Simple Regression Analysis

This data analysis technique used to know if there is an effect between independent variable toward the Students Perception on Teacher Performance toward Accounting Learning Outcomes (hypothesis 1) and influence between Learning Motivation toward

Accounting Learning Outcomes (hypothesis 2). The next steps in the simple regression analysis is:

- 1) Finding the coefficient of correlation between X_1 and X_2 with Y .

Formula:

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

Description:

r_{xy} : coefficient of correlation between X_1 and X_2 with Y
 X : Student Perceptions on Teacher Performance/
 Learning Motivation
 Y : Accounting Learning Result
 \sum_{xy} : total between X and Y
 \sum_x^2 : quadratic sum score X
 \sum_y^2 : the sum of quadratic score Y
 (Sutrisno Hadi, 2004: 4)

Has a positive correlation Direction if the results of the calculation of the correlation of at least the plus (+). If the sign minus (-), then the direction of the negative correlation (Suharsimi, 2010: 213).

Find the coefficient of determination (r^2)

The coefficient of determination is the level of influence of the free variable (X_1 or X_2) against variables bound (Y). Formula:

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

Description:

r^2 : determination of coefficient

r : correlation of coefficient

If the influence of free variables (X_1 or X_2) against variables bound (Y) of the square of the correlation coefficient. Furthermore the results of the determination of the coefficient multiplied 100% to find out the influence level of both free variable against bound variable in the form of a percentage (Darwyan Syah, 2009: 94).

a) Testing the significance of the correlation coefficients with t Test

t Test was used to test the significance between the variables. Formula:

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

Description:

t : t calculate

r : correlation coefficient

n : number of respondents

r^2 : quadratic correlation coefficient

(Sugiyono, 2010: 230)

Taking the conclusion is to compare t_{count} with t_{table} . If t_{count} is greater than or equal to t_{table} with 5% significance level then the influential variables significantly against variables

bound. Otherwise, if t_{count} is less than t_{table} then the influence of these variables was not significant.

- b) Create a simple linear regression line

Formula:

$$Y = aX + K$$

Description:

Y : Accounting Learning Outcomes

a : numbers in a coefficient

X : Student Perceptions on Teacher Performance / Learning Motivation

K : constant

(Sutrisno Hadi, 2004: 1)

b. Multiple Analysis Regression

This analysis used to test the independent variable simultaneously toward dependent variable. This analysis used to test the Students Perception on Teachers' Performance and Learning Motivation simultaneously against Accounting Learning Outcomes (hypothesis 3). There are some steps in multiple regression analysis:

- (1) Looking for interracial multiple free variables (X_1 and X_2) and a bound variable (Y), using the formula:

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

Description:

$R_{y(1,2)}$: coefficient of correlation between the result of Perceptions of Students on the Teacher's Performance and Learning Motivation

a_1 : Student Perception on Teacher Performance coefficient

a_2 : Learning Motivation coefficient

$\sum x_1 y$: number products between the X_1 with Y

$\sum x_2 y$: number product between the X_2 with Y

$\sum y^2$: number of quadratic yield Accounting Learning Outcomes

(Sutrisno Hadi, 2004: 22)

If it has a positive correlation between the results from the calculation of the correlation of plus (+) sign. If the sign minus (-), then the direction of correlation are negative (Suharsimi, 2010:213).

Find the coefficient of Determination (R^2) between the free variables (X_1 and X_2) and certain variable (Y). With formula:

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

Description:

R^2 : determination of coefficient

R : multiple correlation of coefficient

So the influence of free variables (X_1 and X_2) jointly against variables bound (Y) of the square of the correlation coefficient. Furthermore the results of the determination of the coefficient multiplied 100% to find out the influence level of both free

variable against bound variable in the form of a percentage (Darwyan Syah, et al, 2009: 94).

1) Significance test of regression test with double F

Formula:

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

Description:

F_{reg} : Prize F regression line
 N : divide tubers case
 M : divide tubers predictor
 R : coefficient of correlation between criterium with predictor
 (Sutrisno Hadi, 2004: 23)

After acquiring the calculations, then the F_{count} be consulted with F_{table} at 5% significance level. If F_{count} is greater than or equal to F_{table} on level of significance of 5% then the hypothesis proposed is accepted. Conversely, if F_{count} is less than F_{table} at a 5% significance level then the hypothesis put forward was rejected.

2) The regression line equation makes two predictor

Formula:

$$Y = a_1X_1 + a_2X_2 + K$$

Description:

Y : Accounting Learning Outcomes

X_1, X_2 : Perceptions of Students on Teacher Performance, Learning Motivation

a_1, a_2 : a coefficient of Performance of Students on Teacher Performance, coefficient of Learning Motivation

K : number constant

(Sutrisno Hadi, 2004: 18)

3) Find the magnitude of the Relative Contributions and Effective Contributions.

a) Relative Contribution (RC)

The percentage of relative comparison of Contribution given by a free variable to the variables bound to the free variables in the other. The relative contribution shows how the magnitude of the relative contribution of each predictor toward criteria for purposes of prediction.

Formula:

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

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

Description:

SR : the Relative Contribution of a predictor

a_1 : predictor coefficient X_1

a_2 : predictor coefficient X_2

$\sum X_1 Y$: number of product between X_1 with Y

$\sum X_2 Y$: number of product between X_2 with Y

(Sutrisno Hadi, 2004: 37)

b) Effective Contribution (EC)

Contribution are effective predictor of the overall effectiveness of the calculated regression is called the effective contribution of regression. Effective contribution is used to find out the magnitude of the effective contribution of each predictor toward criterium still take into account the other free variables not examined.

Formula:

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

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

Description:

$SE\%X_1$: Effective Donations X_1

$SE\%X_2$: effective donations X_2

$SR\%X_1$: relative contribution X_1

$SR\%X_2$: relative contribution X_2

R^2 : coefficient of determination

(Sutrisno Hadi, 2004: 39)

CHAPTER IV

RESEARCH RESULTS AND DISCUSSIONS

A. Research Results

1. An Overview of *SMK Negeri 7 Yogyakarta*

SMK Negeri 7 Yogyakarta is located at Jalan Gowongan Kidul JT III/416 Yogyakarta. The school has 5 competency skills, namely competency expertise accounting, Office Administration, marketing, Business Tourism, Travel and Multimedia. *SMK Negeri 7 Yogyakarta* has acquired ISO 9001:2008.

The vision of *SMK Negeri 7 Yogyakarta*:

Become a pioneer of international level senior vocational high school, cultural, competitive and have faith to God Almighty

The Mission of *SMK Negeri 7 Yogyakarta*:

1. The application of ISO 9001 management in 2008.
2. Improving the quality of competent and empowered the high competitiveness human resources.
3. The application of national and international learning standard
4. Provision of facilities for international minimum standards
5. Increase partnerships with national and international standard institution.

2. Description of the Special Data

Data from the results of the study consist of free variables namely variables Student Perception of Teacher's Teaching Methods (X_1) and Learning Motivation (X_2) and bound variable i.e. Accounting Learning Outcomes (Y). This section will be describing the data of each variable that had been processed as seen from the average value of the mean, median, mode and standard deviation. In addition to the frequency distribution table is served and the histogram of the frequency of each variable. The following are details of the data processing results that had been done by the use of *SPSS Statistics* application.

a. Accounting Learning Outcomes

Based on the data results of the study obtained through documentation in the form of the average value of students' daily quizzes and midterm test in *SMK Negeri 7 Yogyakarta* Grade XI Accounting academic year 2015/2016, the magnitude of the maximum value was 100 and the minimum value was 25. Furthermore, the analysis was done using *SPSS Statistics* programs and obtained the value of the mean 66.30, the median 69, mode 80, and the standard deviation 19.69. The number of the class interval was determined by the formula $k = 1 + 3.3 \log 96 = 7.541$ rounded into 8. The data range $(100-30) = 70$, while the length of the class was derived from range data divided by the number of class intervals

($70/8 = 8.75$). As for Accounting Learning Outcomes frequency distribution can be seen in the following table:

Table 9. Data Variables Frequency Distribution Study Results Accounting

No.	Interval	F	%
1.	30.0-38.75	5	5.208%
2.	38.76-47.5	9	9.375%
3.	47.6-56.25	8	8.333%
4.	56.26-65	17	17.708%
5.	66-73.75	16	16.667%
6.	73.76-82.5	18	18.75%
7.	82.6-91.25	14	14.583%
8.	91.26-100	9	9.375%
	Total	96	100%

Sources: primary Data that have been processed

Based on the frequency distribution tables, histograms can be described as follows:

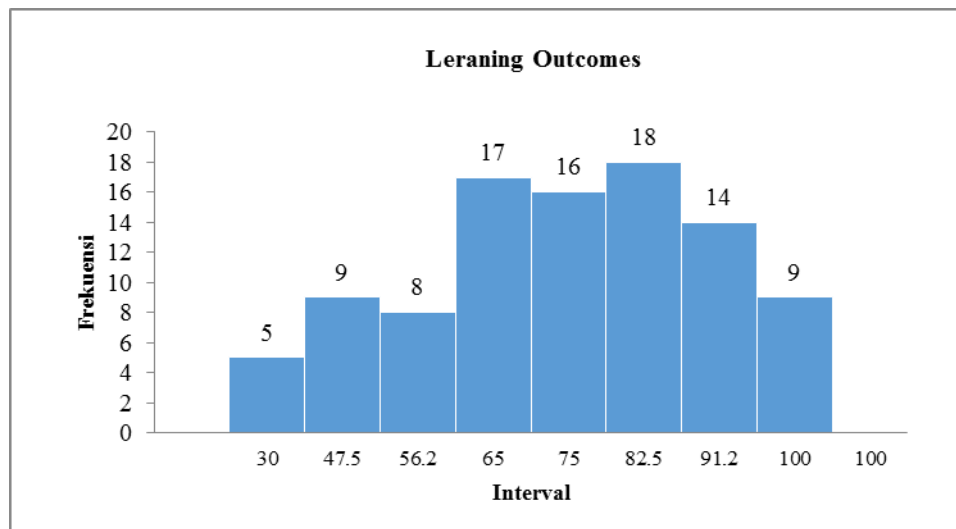


Figure 2. Distribution Frequency histogram of Accounting Learning Outcomes.

The inclination identification or the level of Accounting Learning Outcomes in this study was using the value of the Minimum

Passing Criterion (KKM) in accordance with the rules the school given. If the achievement was ≥ 75 , students could be said to be completely competent or vice versa if the achievements was $75 <$, it be said that students hadn't or hadn't been competent. Based on the above data, it can be made a category of inclination as follows:

Table 10. Inclination Category of Accounting Learning Outcomes

No.	Category	Frequency		inclination
		Absolut	Relative (%)	
1.	≥ 75	41	40%	Pass
2.	< 75	55	60%	Not pass
Total		96	100%	

Based on the table, it can be known that the students who passed for Accounting were 41 students (40%) and who had not pass were as much as 55 students (60%).

Learning Outcome variable inclination of Accounting can be presented in a Pie Chart as follows:

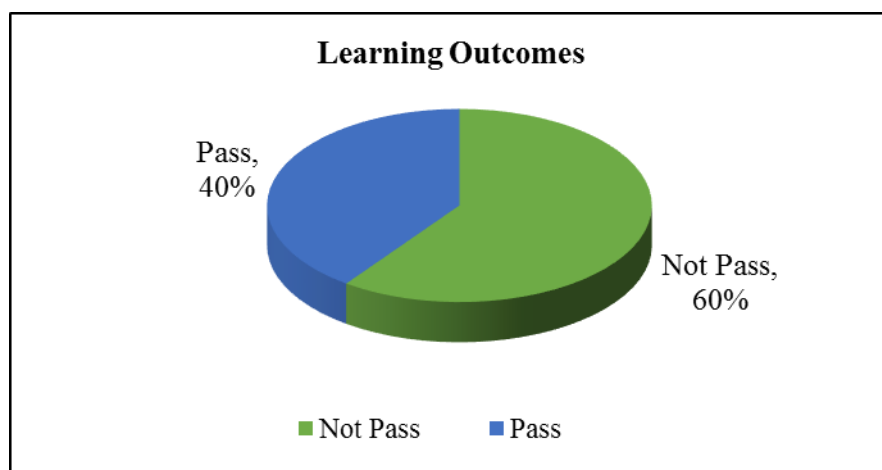


Figure 3. Pie Chart of Accounting Learning Outcomes inclination

b. Student Perception of Teacher Performance Data

Students' Perceptions variable on the Teacher's Performance was obtained via questionnaire which consists of 21 question items with number of respondents were 96 students. There are 4 alternative answers where the highest score was 4 and lowest score was 1. Based on the analysis of the Students perceptions on Teacher Performance variable using SPSS Statistics, then can be obtained the highest score was 69 and lowest score was 44, with the Mean (M) 55.791, Median (Me) 56, mode (Mo) 58 and the standard deviation (SD) 6.040.

To develop students' perception frequency distribution of Teacher Performance performed the steps as follows:

1. Calculate the number

$$\begin{aligned}
 \text{Total of Interval class (k)} &= 1 + 3.3 \log n \\
 &= 1 + 3.3 \log 96 \\
 &= 7.541 \text{ rounded to } 8
 \end{aligned}$$

2. Calculate Data Range

$$\begin{aligned}
 \text{Number of Class Interval (k)} &= \text{highest} - \text{lowest data} \\
 &= 69 - 44 \\
 &= 25
 \end{aligned}$$

3. Calculate the length of the class

$$\begin{aligned}
 \text{Total of interval Class (k)} &= \frac{\text{datarange}}{\text{total of interval class}} \\
 &= \frac{25}{8} \\
 &= 3.125
 \end{aligned}$$

Table 11. Frequency distribution of the Students Perception Variable about the Teacher Performance Data

No.	Interval	F	%
1.	45.0-47.1	11	11.458%
2.	47.2-50.2	6	6.25%
3.	50.3-53.3	19	19.791%
4.	53.4-56.5	16	16.667%
5.	56.6-59,6	21	21.875%
6.	59.7-62.7	9	9.375%
7.	62.8-65.8	8	8.333%
8.	65.9-69.0	6	6.25%
	Total	96	100%

Source: processed primary data

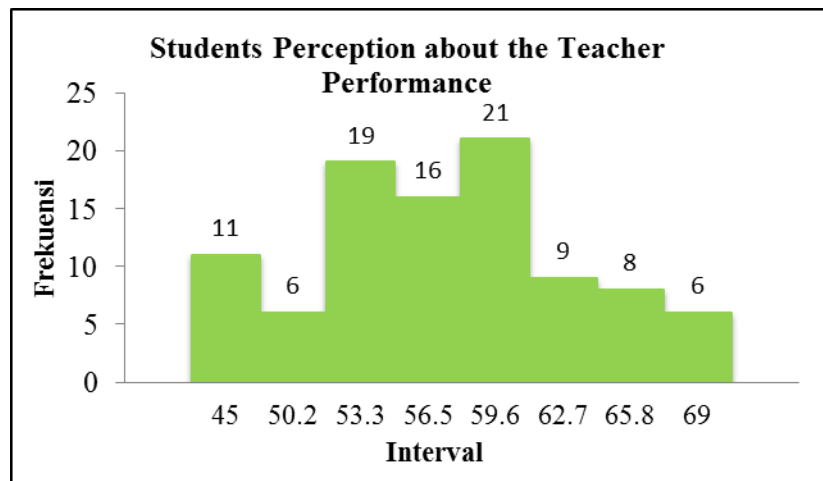


Figure 4. Frequency distribution of the Students Perception Variable about the Teacher Performance.

Variable categorization of Student Perceptions about Teachers' Performance was using criterion ideal score. The calculation is as follows:

$$\begin{aligned} \text{Total of item} &= 21 & \text{Mi} &= \frac{1}{2} (69 + 21) \\ & & &= 45 \\ \text{Scoring} &= 1 - 4 & \text{Sdi} &= \frac{1}{6} (69 - 21) \\ & & &= 8 \end{aligned}$$

$$X_{\min i} = 21 \times 1 = 21$$

$$X_{\max i} = 21 \times 4 = 84$$

The next variable Perception of Students about the Performance of Teachers are classified into 4 categories of variable trend that is very good, very good, very less, and less. As for the designation of the Student Perception of the tendency of Teacher Performance is based on 4 categories with the following conditions (Djemari Mardapi, 2008: 123)

Table 12. Category Variable Perceptions of Students of Teacher Performance

No.	Formula	Limitation	Category
1.	$X \geq M + 1.5 \text{ SD}$	$X \geq 57$	Very Good
2.	$M \leq X < M + 1.5 \text{ SD}$	$45 \leq X < 57$	Good
3.	$M - 1.5 \text{ SD} \leq X < M$	$43.5 \leq X < 45$	Less
4.	$X \leq M - 1.5 \text{ SD}$	$X < 43.5$	Very Less

Based on the above calculations, then, retrieved the inclination criteria of Student Perceptions of Teacher Performance as follows:

Table 13. Inclination category of Student Perceptions about the trend of category Teacher Performance

No.	Score	Frequency		Category
		Absolut	Relative	
1.	$X \geq 57$	44	45.833%	Very good
2.	$45 \leq X < 57$	35	36.458%	Good
3.	$43.5 \leq X < 45$	14	14.833%	Less
4.	$X < 43.5$	3	3.125%	Very less
Total		96	100%	

The table above shows that there is a very good category of 44 (45.833%), of Good category was 35 (36.458%), the less category 14 (14.833%), and the very less category was 3 (3.125%). It can be concluded that the variable Students Perceptions on the Teacher's Performance was included in the category of very good that was 45.833%.

The inclination frequency distribution Students Perception of about the Teacher's Performance variable above can be illustrated in the Pie Chart as follows:

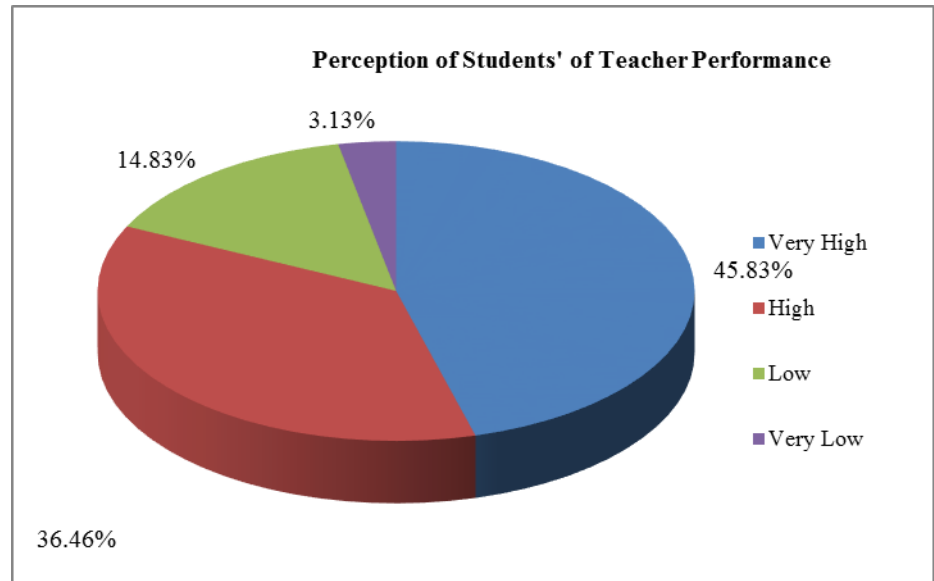


Figure 5. Perceptions of Students of Teacher Performance inclination Pie Chart.

c. Learning Motivation

Learning Motivation variable data was obtained via the questionnaire which consists of 18 item questions with number of respondents were 96 students. There are 4 alternative answers where the highest score was 4 and the lowest score 1. Based on the Learning Motivation variables data analysis using SPSS Statistics, it can be obtained the highest score 65 and lowest score 36, with Mean (M) 49.833, median (Me) 50, the mode (Mo) 52, and the standard deviation (SD) of 6.199.

To compile the distribution frequency of Learning Motivation the following steps was done:

1. Calculate the total of interval classes

$$\begin{aligned}
 \text{Total of interval classes (k)} &= 1 + 3.3 \log n \\
 &= 1 + 3.3 \log 96 \\
 &= 7.541 \text{ rounded to } 8
 \end{aligned}$$

2. Calculate the data range

$$\begin{aligned}
 \text{Total of interval classes (k)} &= \text{highest data} - \text{lowest data} \\
 &= 65 - 36 = 29
 \end{aligned}$$

3. Calculate class length

$$\begin{aligned}
 \text{Total of interval classes (k)} &= \frac{\text{data range}}{\text{total of interval class}} \\
 &= \frac{29}{8} \\
 &= 3.625 \text{ rounded to } 4
 \end{aligned}$$

Table 14. Distribution of Learning Motivation distribution

No.	Interval	F	%
1.	36.0-39.62	3	3.125%
2.	39.62-43.25	13	13.541%
3.	43.26-46.87	13	13.541%
4.	46.87-50.5	21	21.875%
5.	50.6-54,12	25	26.047%
6.	54.12-57.75	10	10.417%
7.	57.76-61.37	8	8.333%
8.	61.37-65.0	3	3.125%
	Total	96	100%

Sources: processed primary data

Based on frequency distribution table is the Motivation of Learning can be described as the following histogram:

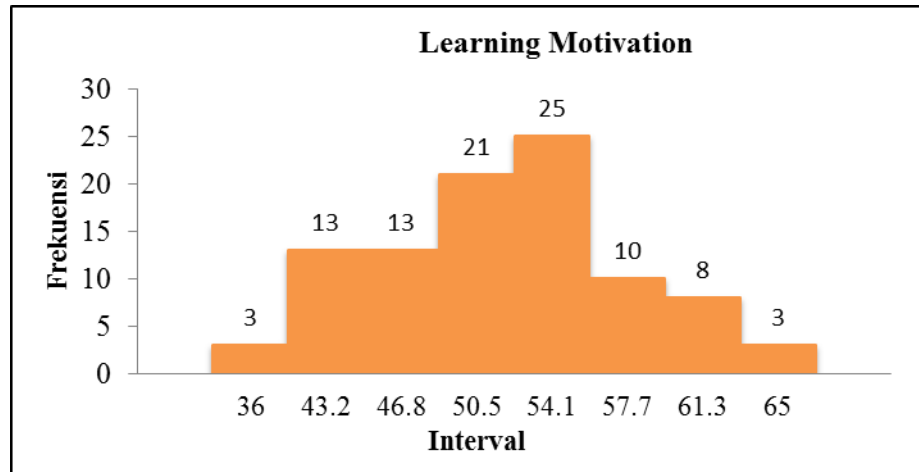


Figure 6. Frequency distribution histogram Motivation Learning

Learning Motivation variables categorization was using ideal criteria score is. The calculation was as follows:

Total items	= 18	M_i	$= \frac{1}{2} (65 + 18) = 41.5$
scoring	= 1 – 4	S_{di}	$= \frac{1}{6} (65 - 18) = 7.833$
$X_{\min i}$	= 18 x 1 = 18		Rounded to 8
$X_{\max i}$	= 18 x 4 = 72		

Next, Learning Motivation variables were classified into 4 categories of variable inclination that is very high, high, low, and very low. As for this inclination of the Learning motivation was based 4 category with the following conditions (Djemari Mardapi, 2008: 123)

Table 15. Categories Learning Motivation Variables

No.	Formula	Limitation	Category
1.	$X \geq M + 1.5 SD$	$X \geq 53.5$	Very High
2.	$M \leq X < M + 1.5 SD$	$41,5 \leq X < 53.5$	High
3.	$M - 1.5 SD \leq X < M$	$40 \leq X < 41.5$	Low
4.	$X \leq M - 1.5 SD$	$X < 40$	Very Low

Refers to the calculated categories of inclination, then the distribution of Learning Motivation category can be shown in the following table.

Table 16. Categories of Learning Motivation Inclination

No.	Scor	Frequency		Category
		Absolute	Relative	
1.	$X \geq 53.5$	46	47.917%	Very High
2.	$41.5 \leq X < 53.5$	34	35.417%	High
3.	$40 \leq X < 41.5$	13	13.541%	Low
4.	$X < 40$	3	3.125%	Very Low
Total		96	100%	

The table above shows that the very high category was 46 (47.917%), high category was 34 (35.417%), lower category was 13 (13,541%), and the category very low was 3 (3,125%). It can be concluded that the Learning Motivation variables included in the very high category was 47.917%.

Based on the distribution of Learning Motivation variables frequency trend of above can be illustrated in the following Pie Chart

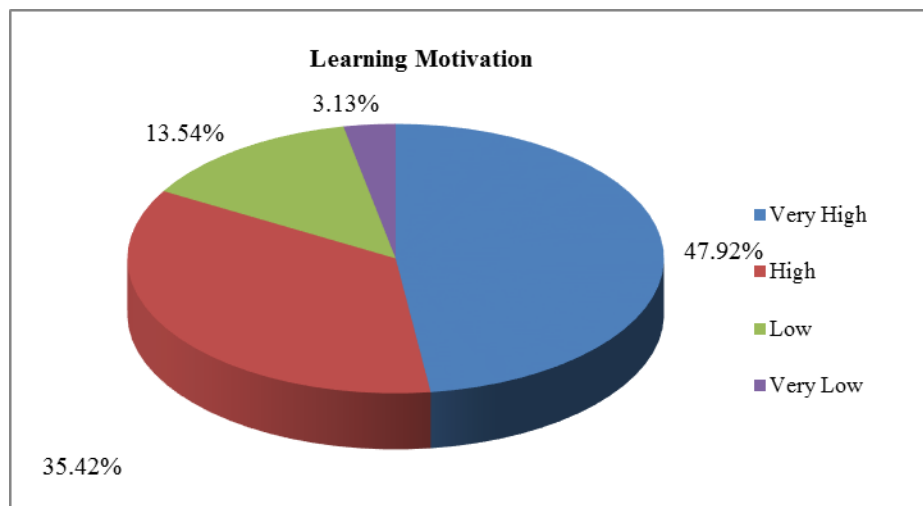


Figure 7. Learning Motivation inclination Pie Chart

3. Analysis Prerequisite Test

a. Linearity Test

The linearity Test is used to determine whether each free variable (X) had a relationship or not with a bound variable (Y), if not then the linear regression analysis cannot be continued. The criterion is if the price $F_{\text{count}} < F_{\text{table}}$ at 5% significance level, then the relationship of the free variables (X) with a bound variable (Y) is expressed in linear. After the calculation performed with the SPSS program Statistics, the results of linearity test was summarized in the following table:

Table 17. Summary of test result Linearity

No.	Variable		F_{count}	F_{table}	Conclusion
	Free	Bound			
1.	X_1	Y	8.826	3.09	Linear
2.	X_2	Y	5.337	3.09	Linear

Source: primary Data that have been processed by

The table above indicates that F_{count} of each variable was smaller than F_{table} with 5% significance level. This applies to all free variables against the bound variable, so it can be concluded that all free variables against bound variable had a linear relationship.

b. Multicollinearity Test

Multicollinearity Test is used to find out whether or not the existence Multicollinearity between free variables as terms of double regression use in the third hypothesis test. Multicollinearity does not

occur if the price inter co-relation between free variables was < 0.600 . Whether or not the existence Multicollinearity, it can be specified with the value of tolerance (a) and variance inflation factor (VIF). Free Variable does not experienced Multicollinearity if $a_{count} < a$ and $VIF_{count} > VIF$ and vice versa. Multicollinearity test results in summary are presented in the following table:

Table 18. Summary of test result Multicollinearity

Variable	Collinearity Statistics		Conclusion
	Tolerance	VIF	
X ₁	0.838	1.194	Not Multicollinearity
X ₂	0.838	1.194	

Source: processed primary Data

If using the $\alpha/\text{tolerance} = 10\%$ or 0.10 , then $VIF = 10$. The table above shows that the VIF count ($VIF_{X1} = 1.194$ and $VIF_{X2} = 1.194$) $VIF = 10 <$ and all free variables tolerance ($0.838 = 83.3\%$) was beyond 10% , it can be concluded that between free variables, Multicollinearity was not occurring.

4. Test The Research Hypotheses

Hypothesis testing in this study was performed by using simple regression analysis techniques to the first and second hypotheses. As for the third hypothesis test, it was used the technique of double regression analysis with two Predictors. Hypothesis testing was using a computer program SPSS Statistics, a description of the results of hypothesis testing in this study are as follows:

a. First Hypothesis Test

The first Hypothesis test in this study was there was the positive influence the Students' Perceptions on Teacher's Performance toward Accounting Learning Outcomes of Class XI AK Students on *SMK Negeri 7 Yogyakarta* academic year 2015/2016. To test the hypothesis, it was used simple regression analysis. Summary of the results of the first hypothesis can be seen in the following table:

Table 19. The first Hypothesis test results

Model*	Coefficient	r_{x1y}	r^2_{x1y}	t_{count}	t_{table}	P	Information
(Constanta)	22.604						Positive dan
X_1	0.830	0.294	0.087	2.984	1.660	5%	Significant

*) Bound Variable: Accounting Learning Outcomes

a. Simple Regression Line equation

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

$$Y = 0.830X_1 + 22.603$$

The equation shows that the regression coefficient was in positive value of 0.830, which had meaning if the value of Students' Perception about Teachers' Methods of teaching (X_1) rose up by 1 unit the Accounting Learning Outcomes (Y) went up by 0.830.

b. Correlation Coefficient (r) and coefficient of Determination (r^2)

Simple regression analysis result with one Predictor shows the correlation coefficient (r) on 0.294 with coefficients of determination (r^2) 0.087, this meant that the perception of Students about the Teachers Performance was able to affect change in the Learning Outcomes by 8.7%. This showed that there's still 91.3% factor or other variables that may affect the Accounting Learning Outcomes.

c. Significant Testing with t test

This test aims to find out Students' Perception influence he about the Performance of Teachers (X_1) against the Accounting Learning Outcomes (Y). From the tested hypothesis there were positive influence of Students Perceptions on the Teacher's Performance towards of Accounting Learning Outcomes of Class XI Students on *SMK Negeri 7 Yogyakarta*. Significance testing with t test obtained t_{count} price 2.984 while prices t_{table} with 5% significance level was amounting to 1.660. If the price of the t_{count} is greater than or equal to the price of t_{table} with 5% significance level, then the variables were positively influential and acceptable. Conversely, if the price of t-count was less than the price of t_{table} then the variable had no effect and the hypothesis was about to be rejected. The results of the testing showed that t_{count} is greater than t_{table} ($2.984 > 1.660$) so the hypothesis which States that there is a

positive influence between the Students Perceptions on the Teacher's Performance against the Accounting Learning Outcomes of Class XI Accounting Students on *SMK Negeri 7 Yogyakarta* was acceptable.

b. Second Hypothesis Test

The second hypothesis tested in this study is that there is a positive influence of Learning Motivation towards Accounting Learning Outcomes Class XI Accounting Students on Yogyakarta 7 State senior vocational high school academic year 2015/2016. To test the hypothesis, it was used simple regression analysis. Summary of the second hypothesis testing results can be seen in the following table:

Table 20. The second Hypothesis test results

Model*	Coefficient	r_{x2y}	r^2_{x2y}	T_{count}	t_{table}	P	Information
(Constanta)	37.280						Positive
X_2	0.635	0.231	0.053	2.300	1.660	5%	dan Significant

*) Variable Bound: accounting learning outcomes

a. Simple Regression Line equation

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

$$Y = 0.635X_2 + 37.280$$

The equation shows that the regression coefficient was in positive value 0.635 which had meaning if the value of the Learning Motivation (X_2) rose up by one unit then Learning Outcomes in Accounting (Y) went up by 0.635.

b. Correlation Coefficient (r) and the coefficient of Determination (r^2)

Simple regression analysis results with one Predictor shows the correlation coefficient (r) was with the determination coefficient (r^2) 0.053, this means that the Learning Motivation was being able to influence by 5.3% the change in Learning Outcomes. This showed that there's still 94.7% factor or other variables that might affect the Accounting Learning Outcomes.

c. Significant Testing with t-test

This test aimed to find out the influence of Learning Motivation (X_2) against the Accounting Learning Outcomes (Y). The hypothesis tested were stating that there was a positive influence between Learning Motivation towards Accounting Learning Outcomes Grade XI Accounting *SMK Negeri 7 Yogyakarta*. Significance testing with t-test obtained t-count price was 2.300 while the price t-table with 5% significance level was amounting to 1.660. If the price of the t_{count} was greater than or equal to the price of t_{table} with 5% significance level, then the variables influence positively and acceptable. Conversely, if the t_{count} price

was less than the price of t_{table} then the variable had no effect and the hypothesis was about to be rejected. The results of the testing t_{count} was greater than t_{table} ($2.300 > 1.660$) so the hypothesis which States that there is a positive influence between Learning Motivation towards Outcomes Learning Accounting Class XI Accounting Students on *SMK Negeri 7 Yogyakarta* is acceptable.

c. Third Hypothesis Test

The third Hypothesis to be tested in this study is that; there is a positive influence of Students perceptions on Teacher's Performance and Learning motivation simultaneously against the Accounting Learning Outcomes on Class XI Accounting Students of *SMK Negeri 7 Yogyakarta* Academic Year 2015/2016. To test the hypothesis double regression analysis was used. Summary of the third hypothesis test results can be seen in the following table:

Table 21. The third Hypothesis Testing results

Model*	Coefficient	$R_{y(1,2)}$	$R^2_{y(1,2)}$	F_{count}	F_{table}	P	Information
(Constanta)	12.743						
X_1	0.677	0.319	0.082	5.257	3.09	5%	Positive dan Signifikan
X_2	0.369						

*) Variable Bound: Accounting Learning Outcomes

a. simple Regression Equation

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

$$Y = 0.677X_1 + 0.369X_2 + 12.743$$

The equation shows that the coefficients X_1 was 0.677 meant if the value of Students Perception about Teachers' Performance (X_1) rose one point then the value of Learning Outcomes in Accounting (Y) would be increased by 0.677 points, while assuming X_2 was constant. The X_2 coefficient was 0.369 this means that if the Motivation of Learning (X_2) rose one point then the value was added Accounting Learning Outcomes (Y) by 0.369 points, assuming X_1 was constant.

b. Correlation Coefficient (R) and the coefficient of Determination (R^2)

SPSS Statistics Calculation result showed the price of the coefficient of correlation (R) was 0.319 and price determination coefficient (R^2) was 0.082. The value of the variable changed by 8.2% means Accounting Learning Outcomes (Y) can be explained by the Students Perceptions on Teachers Performance (X_1) and Learning Motivation (X_2) while 91.8% described other variables that was not examined in this study.

c. Significant Testing with F-test

Significance test aimed to find out the importance of Students Perception about the Performance of Teachers and the Motivation of Learning towards the Accounting Learning Outcomes variable. The hypothesis tested stated that there were positive influence of both Students Perceptions on Teacher Performance and Learning Motivation simultaneously against the Accounting Learning Outcomes of Class XI Accounting Students of *SMK Negeri 7* Yogyakarta Academic Year 2015/2016. If F_{count} is greater than or equal to F_{table} on level of significance of 5% then the hypothesis proposed was accepted. Conversely, if F_{count} is less than F_{table} at a 5% significance level then the hypothesis put forward was rejected. Test of the significance of using the F test is obtained F_{count} of 5.257 F_{table} amounting to 3.09 while at 5% significance level, F_{count} is greater than F-table ($5.257 > 3.09$) so that the Students Perceptions about the Performance of Teachers and the Learning Motivation together had positive influence against the Accounting Learning Outcomes. Therefore, the hypothesis that States that there is a positive influence of Students Perceptions of Teacher Performance and Learning simultaneously against the Accounting Learning Outcomes Class XI Accounting Students of *SMK Negeri 7* Yogyakarta Academic Year 2015/2016 was acceptable.

d. Relative Contributions and Effective Donations

Based on the results of the doubled regression analysis, it can be known the magnitude the relative and the effective contribution of each free variable (Students Perception on Teachers Performance and Learning Motivation) against a bound variable (Accounting Learning Outcomes). The magnitude of the relative and effective contributions can be seen in the following table:

Table 22. A summary of the results of calculation of the Relative and Effective Contributions

No.	Variable	Contribution	
		Relative(%)	Effective (%)
1.	Students Perception about Teacher Performance (X_1)	17.05%	9.37%
2.	Learning Motivation (X_2)	82.95%	4.56%
	Total	100%	13.93%

Based on the results of the analysis listed in the table above can be known that Perceptions of Students on Teacher Performance gave relative contributions by 17.05% and Learning Motivation by 82.95%. The effective contribution of the Students Perception of about the Performance of Teachers was variable 9.37% and the Learning Motivation of variable was of 4.56%. Effective contribution total of 13.93% which means the Student's Perception about the variables together the Performance of Teachers and the Motivation of Learning Effective contributions of 13.93%, whereas 86.07% given by the other variables that are not discussed in this study.

B. Discussion

This research aimed to know the influence of Students perceptions on Teacher Performance and learning motivation together against the accounting learning outcomes. The results of this research can be seen in the following image:

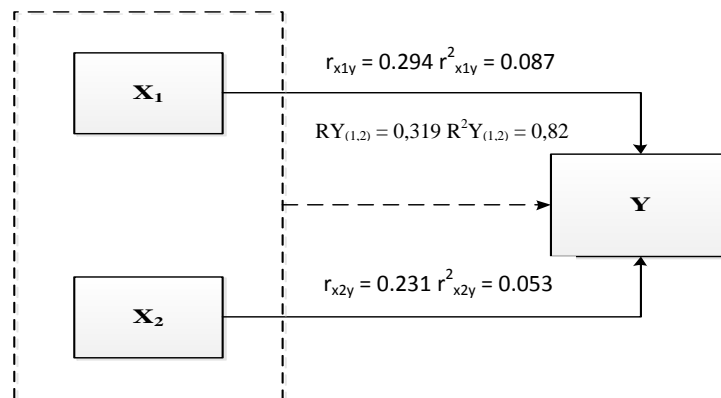


Figure 8. The Research paradigm with value of determination

Description:

X_1 : Student Perceptions about the Teachers Performance

X_2 : Learning Motivation

Y : Accounting Learning Outcomes

\rightarrow : The individual influence of X_1 and X_2 against Y

$--\rightarrow$: The simultaneous influence of X_1 and X_2 against Y

1. The Influence of Perceptions of Students on The Teacher's Performance against The Accounting Learning Outcomes

The results of this study showed that there were positive influences of Students Perceptions on the Teacher's Performance against the Accounting Learning Outcomes. Through simple regression analysis obtained price r_{x_1y} by 0.294 and $r^2_{x_1y}$ by 0.087 t_{count} price 2.984 and t_{table} 1.660 with level of significance under 5% so that it can be concluded that there was a positive influence of Students Perceptions on the Teacher's

Performance against the Accounting Learning Outcomes. Thus it can be said the better student perception on Teacher Performance then students Accounting Learning Outcomes will be improved. This was confirmed by the opinion Barnawi and Mohammad Arifin (2012: 14) that the Performance of the Teachers can be interpreted as the success rate of teachers in implementing educational tasks in accordance with responsibilities and authority based on Performance standards that have been set during a certain period in terms of achieving the objectives of education. The level of success achieved by a teacher with skills and expertise that are owned in carrying out tasks in accordance with the assignment of work. The teacher was very instrumental in the process of teaching and learning. The school's success cannot be detached from the role of teachers as educators in producing graduates who are able to deal with the increasingly tight competition of life. The Performance of a good teacher can give rise to a positive Perception of the Students. Miftah Toha (2003: 141) said: "Perception is a cognitive process that are experienced by every human in understanding their good through sight, hearing, smell, feelings and understanding. The Student's Perception is the process of observation which is complex in interpreting and receiving the information that is in the neighbourhood by using the five senses. Students are aware of good performance or lack of teachers. The better the Performance of Teachers, it will give rise to a positive perception of

the students. Conversely, if the Teacher's Performance is less good then it will give rise to a negative Perception of the Students.

The results of this research was in parallel with the research of Wati Rina "Influence of the Students Perceptions about the Performance of the Accounting Teacher and School Facilities against the Learning Achievements of Students of Class XI IPS in *SMA Negeri 1 Loceret* the hole." The results of the study indicate that there is a positive and significance influence indicated by the value of the F test regression shows the value $F = 53.405$, and obtained the value of $R^2 = 0.524$ or 52.4%. In addition, it supported Rifqoh Siti's research (2012) "the Influence of Perceptions of Students on IPA against Integrated Teacher Performance Results Learn Grade IX *MTs NU 20 Kangkung Kendal* Year 2011/2012 Lessons." The results showed that there is a positive and significant Influence Perceptions of Students on the Teacher's Performance against the results of the study, demonstrated by the significance level 5% dk numerator 1 and dk denominator = $N-2 = 28$ obtained F_{table} of 4.20 and F-count 9.702. When compared both $F_{count} = 9.702 > F_{table} (0.05; 1.28) = 4.20$ thereby that the variable perception of students about the performance of the integrated *IPA* teacher has a positive and significant influence to student Learning Outcomes grade IX *MTs NU 20 Kangkung Kendal*. Then at the level of significance of 1% dk

numerator 1 and dk denominator = $N-2 = 28$ obtained $F_{table} 7.64$ are F_{count} 9.702. When compared both $F_{count} = 9.702 > F_{table} (0.01 ; 1.28) = 7,64$.

2. The Influence of Learning Motivation toward Student Learning Outcomes

The results showed that there was a positive influence of Learning Motivation towards Accounting Learning Outcomes. Through simple regression analysis obtained rx_{2y} of 0.231 and $r^2_{x_{2y}}$ price 0.053, t_{count} 2.300 and t_{table} 1.660 significance level under 5% so it can be inferred that the Learning Motivation provide positive influence against the Accounting Learning Outcomes. Thus it can be said the higher Learning Motivation the higher increasingly Accounting Learning Outcomes in students. This was confirmed by Ngalim Purwanto (2007: 61) motivation is an attempt which was realized for moving, redirecting and keeping the person's behaviour so that he was compelled to do something so as to achieve the result or purpose. The higher Learning Motivation of students then their Learning results will increase.

The results of this research are aligned with the results of research conducted by Prima Arika Meliana "Influence the Perceptions of Students about the Performance of Teachers and the Motivation of Learning towards the Learning Achievements of Students in Accounting Class XI

IPS SMA NEGERI 1 Bergas Lessons Year 2010/2011." The results of the study indicate that there is a positive and significance influence indicated by the value regression $\hat{Y} = 58.553 + 0.038 + 0.068$ on a significant level of 5%

3. The Influence of Perceptions of Students about The Performance of Teachers and The Motivation of Learning towards a Learning Outcomes

Accounting research results suggest that there is a positive influence of Students perceptions on Teacher Performance and Learning Motivation together against the Accounting Learning Outcomes. Through regression double regression analysis, it was obtained coefficient $R_y (1,2)$ amounted to 0.319. It also retrieved results $R^2_{y (1,2)}$ 0.82 and the value of F_{count} 5.257 and F_{table} 3.09 with level of significance of 5% can be inferred that the Students Perceptions about the Performance of Teachers and the Learning Motivation of has positive influence against the Accounting Learning Outcomes. The magnitude of the effective contribution of Students Perception about the Performance of the Teacher against the Accounting Learning Outcomes 9.37% and Learning Motivation 4.56%, whereas 86.07% given by the other variables that are not discussed in this study.

Student Perception on Teacher Performance is one of the free variables that affect the Accounting Learning Outcomes. According to

Barnawi and Mohammad Arifin (2012:43) says the factors that can affect the Performance of Teacher are the internal factors and external factors of Teacher Performances. Student Perceptions about the indicators for the Performance of Teachers to be aware of to improve Learning Outcomes among other Accounting competence social competence, pedagogic, social competence and the competence of professionals. The better Perception of Students about the Performance of the Teacher, then the Accounting Learning Outcomes will be. Other free variables that affect the Accounting Learning Outcomes is the Motivation to Learn. According to Hamzah (2013: 23) indicators of Learning Motivation i.e. the presence of passion and successful desire, the encouragement and the needs in learning, hope and future goals, the award in the study, the existence of interesting activities in learning, the existence of a conducive learning environment to allowing student learn properly. Indicators are the yardsticks used to know the influence of Learning Motivation towards Accounting Learning Outcomes. Therefore, the higher the Learning Motivation the Accounting Learning Outcomes would further increased.

C. Limitations of The Research

Research that has been carried out was in accordance with the procedures of scientific, but it still has its limitations, among others:

1. It was realized that the factors affecting the Accounting Learning Outcomes are very much, while this research uses only two variables i.e.

Perceptions of Students of Teacher Performance and Motivation to Learn.

Although between variables with variable there is an influence, but the magnitude of contribution given was only as big as a 9.37 % on Perceptions about the Performance of the Teacher variable and 4.56% for Learning Motivation variables so that the remaining 86.07% was from other factors that were not discussed in this study.

2. The Accounting Learning Outcomes is measured by the average value of Daily values and Midterm test academic year 2015/2016, instead of using the Accounting Learning Outcomes measured during the whole semester. The values of the affective and psychomotor were not included in this research so not yet describing the whole students ability
3. The material of daily quizzes and midterm test were only on financial accounting material so has not been able to describe the results of overall Accounting Learning.

CHAPTER V

CONCLUSION AND SUGGESTION

A. Conclusions

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

1. There is a positive influence of Students Perceptions on the Teacher's Performance against students Accounting Learning Outcomes on Class XI Accounting Students of *SMK Negeri 7 Yogyakarta* academic year 2015/2016, with $r_{x_1y} = 0.294$; $r^2_{x_1y} = 0.087$; $t_{count} = 2.984$; $t_{table} = 1.660$ coefficient $X_1 = 0.635$ with 5% significance level.
2. There is a positive influence of Learning Motivation towards Accounting Learning Outcomes on Class XI Accounting Students of *SMK Negeri 7 Yogyakarta* academic year 2015/2016, with $r_{x_2y} = 0.231$; $r^2_{x_2y} = 0.053$; $t_{count} = 2.300$; $t_{table} = 1.660$ coefficient $X_2 = 0.635$ with level of significance of 5%
3. There is a positive influence the Students Perceptions on Teachers Performance and Learning Motivation towards Accounting Learning Outcomes on Class XI Accounting on *SMK Negeri 7 Yogyakarta* academic year 2015/2016, with $R_y (1,2) = 0.319$; $R^2_y (1,2) = 0.82$; $F_{count} = 5.257$; $F_{table} = 3.09$, constants 12.743, coefficients, $X_1 = 0.677$, coefficient $X_2 = 0.369$ with significance level 5%.

B. Implications

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

1. The study found that there is a positive influence of Students Perceptions on the Teacher's Performance against Accounting Learning Outcomes Class XI Accounting Students of *SMK Negeri 7* Yogyakarta academic year 2015/2016. This suggests that to improve the Learning Outcomes of students in Accounting can be done by seeking an increase in the Perception of the Students about the Performance of Teachers. The results of this study showed that if the Perception of the Students on the Teacher's Performance is getting better (positive) then the students Accounting Learning Outcomes will be achieved. Therefore teachers need pay attention to performance.
2. The study found that there is a positive influence Learning Motivation towards Accounting Learning Outcomes Class XI Students of *SMK Negeri 7* Yogyakarta academic year 2015/2016. This suggests that the higher the students Learning Motivation the better Accounting Learning Outcomes that will be attained by the students, on the contrary if the student Motivation low, the Accounting Learning Outcomes reached to lower.
3. The study found that there is a positive influence Students Perception about the Performance of Teachers and the Learning Motivation

Accounting Learning Outcomes on Class XI Accounting Students of *SMK Negeri 7 Yogyakarta* academic year 2015/2016. It can be used as one reference or input that the right Teacher Performance will improve students Accounting Learning Outcomes in students with a high Learning Motivation are followed. The more precisely the Performance of Teachers with a high Learning Motivation then the students Accounting Learning Outcomes will be more optimal.

C. Suggestion

Based on the results of analysis, then the author give some suggestions as follows:

1. Suggestion For Students

Based on data obtained from the questionnaire filling, to improve student Learning Outcomes is recommended to improve books reading related to the subject of Accounting, and are always looking for the latest Accounting material information though not yet delivered by the teacher. In addition, when learning takes place students should pay attention to the teacher, actively ask, give feedback to the teacher in order to apply a varied learning methods as well as a use of interesting learning media.

2. Suggestion For Teachers

Based on data obtained from questionnaire filling, to improve the Students Accounting Learning Outcomes can be achieved

optimally, preferably teachers should implement the right teaching methods so that students have a positive Perception on Performance of Teachers and students do not feel bored and saturated. Teachers are expected to be more sensitive to the class circumstances that begins to not conducive. The solution, teacher can do questions and answer activity when students begin to not pay attention to the description of accounting material. Things that should be improved is to enhance students Accounting Learning Outcomes i.e. the use of the medium of instruction. Teachers can implement the teaching method by using an interesting learning media. The teacher is not monotonous using learning media (LCD) only on certain accounting material staple. But also developed in other accounting materials so that it can turn an atmosphere of learning and students Accounting Learning Outcomes can improve

3. Suggestion For the Next Research

This study provides information that the Perception of Students about the Performance of Teachers and the Motivation of Learning together have an effect on students Accounting Learning Outcomes Accounting Class XI Students of *SMK Negeri 7 Yogyakarta* academic year 2015/2016. The effective contribution given was 13.93%. It is shown that the results of the Study are not only affected by two variables, namely the perceptions of Students of Teacher Performance and

Learning Motivation yet still contained 86.07% influenced by other variables which are not examined in this study. Therefore, it is expected in the next research can be found other factors that can affect Accounting Learning Outcomes.

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APPENDIX

APPENDIX 1
TRIAL
QUESTIONER

SURAT PENGANTAR

Lamp :

Hal : Permohonan Pengisian Angket

Yth. Siswa-siswi Kelas XI Akuntansi

SMK Negeri 7 Yogyakarta

Di Tempat

Dengan hormat,

Bersama surat ini, perkenalkanlah saya memohon kepada Adik-adik untuk mengisi angket penelitian dalam rangka menyelesaikan tugas akhir skripsi saya yang berjudul ***“Pengaruh Persepsi Siswa Tentang Kinerja Guru Dan Motivasi belajar Terhadap Hasil Belajar Akuntansi Kelas XI Akuntansi SMK Negeri 7 Yogyakarta Tahun Ajaran 2015/2016”***.

Angket tersebut dimaksud untuk mengumpulkan data tentang kinerja guru dan motivasi belajar. Berkenaan dengan hal tersebut, saya mohon bantuan Adik-adik untuk memberikan jawaban yang sejujurnya sesuai dengan keadaan sebenarnya. Jawaban yang Adik-adik berikan tidak akan mempengaruhi nilai rapor Adik-adik.

Atas bantuan dan partisipasi Adik-adik, saya ucapkan terima kasih.

Hormat saya,

Shafira Arrum Wijayanti

ANGKET PENELITIAN

Identitas Responden

Nama :

Kelas :

Petunjuk Pengisian

1. Tulislah identitas dahulu pada kolom yang telah disediakan.
2. Angket ini hanya untuk kepentingan ilmiah, tidak akan mempengaruhi proses akademik saudara/i. Oleh sebab itu tidak perlu ragu dan takut untuk mengisi jawaban. Jawablah sejujur-jujurnya.
3. Bacalah setiap pertanyaan yang ada dengan seksama dan cermat.
4. Pilihlah salah satu jawaban yang sesuai dengan pendapat anda dengan memberikan tanda check list (√) pada kolom alternative jawaban yang telah disediakan.
5. Berikut adalah keterangan alternative jawaban:

SL : Selalu

SR : Sering

KK: Kadang-kadang

TP : Tidak Pernah

ANGKET PERSEPSI SISWA TENTANG KINERJA GURU

No	Pertanyaan	Jawaban			
		SL	SR	KK	TP
1	Guru berpenampilan rapi saat mengajar				
2	Guru penuh rasa percaya diri dalam mengajar				
3	Guru bertutur kata yang baik saat mengajar				
4	Guru tidak mengeluarkan kata-kata kasar saat mengajar				

5	Guru masuk dan keluar ruangan kelas sesuai jadwal pelajaran				
6	Guru tidak pernah kekurangan waktu dalam menjelaskan materi Akuntansi				
7	Guru memiliki tanggung jawab dalam mengajar dikelas				
8	Guru melibatkan siswa agar aktif berpartisipasi dalam kegiatan pembelajaran Akuntansi				
9	Guru membantu siswa yang sedang mengalami kesulitan saat mengerjakan soal latihan Akuntansi				
10	Guru menegur siswa yang tidak memperhatikan saat berlangsungnya pembelajaran Akuntansi				
11	Guru hanya menggunakan metode ceramah saja saat menjelaskan materi Akuntansi				
12	Guru menggunakan media pembelajaran (LCD) hanya pada pokok materi akuntansi tertentu				
13	Guru memberikan referensi buku lain yang sesuai dengan materi pembelajaran				
14	Guru mendiskusikan bersama dalam mengerjakan soal ketika siswa mengalami kesulitan				
15	Guru menyampaikan materi dengan mudah dipahami siswa				
16	Guru menjelaskan materi akuntansi dengan suara lantang, jelas dan dapat didengar oleh seluruh siswa di kelas				
17	Guru menyampaikan materi Akuntansi dengan metode yang berbeda untuk setiap materi yang				

	disampaikan				
18	Guru menggunakan berbagai media pembelajaran yang menarik				
19	Saya merasa bosan ketika guru menjelaskan materi akuntansi tanpa menggunakan media				
20	Guru dalam menjelaskan materi akuntansi menggunakan Bahasa yang mudah dimengerti dan dipahami siswa				
21	Pada akhir pelajaran guru menyampaikan materi yang telah disampaikan				
22	Guru menjelaskan materi akuntansi guru tidak banyak membaca buku pegangan				
23	Guru menyampaikan materi akuntansi secara mendalam				
24	Guru tidak menguasai materi akuntansi secara mendalam				
25	Guru mampu menciptakan suasana belajar yang menyenangkan				

MOTIVASI BELAJAR

No	Pertanyaan	Jawaban			
		SL	SR	KK	TP
1	Saya bersungguh-sungguh dalam mengerjakan soal yang diberikan oleh guru				
2	Apabila ada materi yang belum jelas saya menanyakan kepada guru				
3	Saya belajar bersungguh-sungguh demi memenuhi kewajiban saya				
4	Jika ada waktu saya meluangkan belajar				

5	Saya membaca buku yang berhubungan dengan mata pelajaran akuntansi				
6	Apabila ada materi yang belum jelas saya mendiskusikan dengan teman				
7	Saya belajar dengan tekun sampai nilai rata-rata yang saya targetkan tercapai				
8	Saya belajar jika hanya ada ulangan saja				
9	Saya senang jika orang tua memberikan hadiah ketika mendapatkan nilai yang baik				
10	Saya senang ketika guru memberikan pujian ketika saya mengerjakan tugas tepat waktu				
11	Saya tekun belajar materi akuntansi karena saya tahu manfaatnya				
12	Saya belajar lebih giat dari biasanya ketika ada ulangan				
13	Saya tidak senang jika dalam belajar ada siswa lain yang ramai				
14	Saya berkeinginan untuk menjadi siswa paling pandai di kelas				
15	Saya tekun belajar materi akuntansi karena ingin menjadi lebih pandai				
16	Orang tua menanyakan perkembangan belajar saya setiap hari				
17	Setiap kali ada pekerjaan rumah (PR) akuntansi saya ingin cepat mengerjakannya				
18	Saya akan mengajukan pertanyaan apabila kurang mengerti maksud dari penjelasan guru				
19	Saya berusaha mencari informasi materi akuntansi yang terbaru walaupun belum diajarkan oleh guru				

20	Saya tertantang dalam mengerjakan soal akuntansi yang sulit				
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Terima kasih atas partisipasinya 😊

APPENDIX 2
TRIAL INSTRUMENT
DATA

A. Instrument Trial Test Tables

1. Students' Perceptions on Teacher Performance

N	Persepsi Siswa tentang Kinerja Guru																									Total
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	
1	4	3	3	3	3	3	3	3	4	4	3	3	2	3	3	3	2	2	2	3	3	2	2	3	2	71
2	4	4	4	2	3	3	4	3	3	3	2	3	3	3	3	3	3	2	2	3	2	2	4	2	3	73
3	4	4	4	4	4	4	4	4	4	3	3	2	4	4	4	4	4	4	4	4	4	4	4	4	4	96
4	4	4	4	1	4	3	4	4	4	4	3	3	3	4	3	4	4	3	2	4	3	3	4	1	3	83
5	4	4	4	4	3	3	4	4	3	3	2	3	2	4	3	3	3	3	1	4	3	2	3	1	2	75
6	3	3	3	3	3	3	3	3	3	3	3	3	1	3	3	3	2	2	2	3	3	2	3	1	2	66
7	4	4	4	4	3	3	4	4	4	3	2	2	3	4	4	3	4	3	2	3	3	3	3	2	3	81
8	4	4	4	2	3	3	4	3	3	3	2	3	3	3	3	3	3	3	2	3	2	2	3	2	2	72
9	4	3	3	3	3	2	3	3	3	3	2	3	3	3	3	3	3	3	2	3	2	2	3	2	2	69
10	4	4	4	3	3	3	4	4	4	3	3	3	3	3	3	3	2	3	2	2	3	3	3	2	2	76
11	3	4	4	3	3	2	3	3	4	3	2	4	3	3	3	3	2	3	3	3	3	2	3	2	2	73
12	4	4	4	4	4	3	4	4	3	2	2	3	4	4	3	4	4	4	3	3	3	3	3	3	3	85
13	4	4	4	3	3	3	4	3	3	3	2	3	3	3	3	3	3	3	2	3	2	2	3	1	2	72
14	3	3	3	3	3	3	4	4	4	3	2	2	3	4	3	3	3	3	2	3	2	3	3	2	3	74
15	4	4	4	2	3	3	4	3	3	3	2	3	3	3	3	3	3	2	2	3	2	2	3	2	2	71
16	3	4	2	1	2	2	4	4	3	4	3	4	3	3	3	3	2	3	2	2	3	3	4	2	2	71
17	4	4	4	3	3	3	4	4	4	3	3	3	3	3	3	3	2	3	2	2	3	3	3	2	2	76
18	3	4	3	3	3	3	3	3	3	4	3	2	2	3	3	3	2	2	3	3	2	2	3	1	2	68
19	3	3	3	2	3	3	4	4	4	4	2	2	4	4	3	3	3	3	2	3	2	3	3	3	2	75
20	3	4	4	4	4	4	4	4	4	3	1	3	3	4	3	4	3	3	3	3	4	3	4	1	3	83
21	4	4	4	4	4	2	4	3	3	3	2	4	2	4	3	3	3	4	3	4	4	4	3	1	2	81
22	4	4	4	4	4	3	4	3	3	3	2	3	3	3	3	3	3	3	2	3	2	2	3	1	3	75
23	3	3	3	3	3	3	3	3	3	3	3	3	2	3	2	3	3	2	3	2	3	3	2	1	2	67
24	4	4	4	4	4	3	4	3	4	4	2	4	3	4	4	3	3	3	2	3	3	3	3	1	3	82

25	4	4	4	4	3	3	4	4	4	3	3	3	4	4	3	4	3	3	3	3	4	3	4	4	2	87
26	3	3	3	4	3	2	3	3	3	3	2	3	3	3	3	3	3	2	2	3	3	3	3	1	3	70
27	3	3	3	4	3	2	3	3	3	3	2	3	3	3	3	3	3	2	2	3	3	3	3	1	3	70
28	4	4	4	3	3	3	3	3	3	3	1	3	3	3	3	3	3	3	3	3	3	3	3	3	3	76
29	4	4	4	4	4	4	4	4	4	4	1	4	4	4	4	4	3	4	4	3	4	4	4	4	4	95
30	4	4	4	3	3	3	4	4	4	3	4	3	3	3	3	3	3	3	2	2	3	3	3	2	2	78
	110	112	109	94	97	87	111	104	104	96	69	90	88	102	93	96	87	86	71	89	86	82	95	58	75	2291

2. Learning Motivation

N	Motivasi Belajar																				Total
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	
1	3	3	3	2	2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	58
2	3	2	3	2	2	3	3	3	4	4	3	3	3	4	3	2	3	4	3	3	60
3	4	4	4	4	4	4	4	3	4	4	4	4	4	4	4	4	4	4	4	4	79
4	4	3	4	4	4	4	4	3	4	4	4	4	4	4	4	4	4	4	4	4	78
5	3	3	4	4	3	4	3	3	2	3	4	3	3	3	4	4	3	3	3	3	65
6	3	2	3	2	2	3	2	2	3	2	2	3	4	4	3	2	3	2	2	2	51
7	4	3	4	4	3	3	3	4	3	3	3	3	3	3	3	3	3	3	2	2	62
8	3	2	3	2	2	3	3	3	4	4	3	3	3	4	3	2	3	3	3	3	59
9	3	2	3	2	2	3	3	3	4	4	3	3	3	4	3	2	3	3	3	3	59
10	3	3	4	4	3	4	4	3	3	3	3	4	4	4	3	3	3	3	3	3	67
11	3	3	3	4	3	4	3	3	3	4	3	3	3	3	3	3	3	3	2	3	62
12	3	3	3	3	3	3	3	4	3	3	3	3	3	3	3	3	3	3	3	3	61
13	3	2	3	2	2	2	3	3	4	4	3	3	3	4	3	2	3	3	3	3	58
14	3	3	4	3	3	3	3	3	2	3	3	3	3	3	3	3	3	3	3	3	60
15	3	2	3	2	2	3	3	3	4	4	3	3	3	4	3	2	3	4	3	3	60
16	3	3	4	4	3	4	4	3	3	4	4	3	4	4	3	3	3	3	3	3	68
17	3	3	4	4	3	4	4	3	3	4	4	3	4	4	3	3	3	3	3	3	68
18	3	3	3	3	3	3	3	2	2	2	3	3	2	4	3	2	2	3	3	3	55
19	3	2	3	2	3	2	2	3	1	2	2	2	3	3	3	1	3	2	3	2	47
20	3	2	4	3	3	2	3	2	3	3	2	4	3	3	3	3	3	3	3	3	58
21	3	3	3	3	3	3	3	2	3	3	3	3	3	3	3	3	3	3	3	3	59
22	3	2	3	3	2	2	3	3	4	4	3	3	3	4	3	2	3	3	3	3	59
23	3	2	3	2	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	3	58
24	3	4	3	3	2	3	3	3	3	2	3	3	4	3	3	2	3	4	4	3	61
25	4	2	3	3	2	4	2	2	3	3	3	3	2	3	3	4	2	2	3	2	55
26	3	2	3	3	2	4	3	3	2	4	3	3	3	4	3	2	3	3	2	4	59

27	3	2	3	3	2	4	3	3	2	3	3	3	4	3	3	2	3	3	2	4	58
28	3	3	3	3	3	3	3	2	3	3	3	3	3	3	3	3	4	4	4	4	63
29	4	4	4	4	4	4	4	1	4	4	4	4	4	4	3	4	4	4	3	4	75
30	3	3	4	3	2	2	3	3	3	4	4	3	4	4	3	2	3	3	3	3	62
	95	80	101	90	80	96	93	84	92	100	94	94	98	106	93	81	92	94	89	92	1844

A. Validity Test and Reliability Students' Perception about Teacher Performance

Correlations				
No. Butir	Skor_Total			Keterangan
	PearsonCorrelation	Sig. (2-tailed)	N	
Butir_1	.446 [*]	.014	30	Valid
Butir_2	.498 ^{**}	.005	30	Valid
Butir_3	.560 ^{**}	.001	30	Valid
Butir_4	.384 [*]	.036	30	Gugur
Butir_5	.676 ^{**}	.000	30	Valid
Butir_6	.578 ^{**}	.001	30	Valid
Butir_7	.563 ^{**}	.001	30	Valid
Butir_8	.594 ^{**}	.001	30	Valid
Butir_9	.049 ^{**}	.002	30	Valid
Butir_10	.017	.929	30	Gugur
Butir_11	-.158	.403	30	Gugur
Butir_12	.062	.743	30	Gugur
Butir_13	.640 ^{**}	.000	30	Valid
Butir_14	.741 ^{**}	.000	30	Valid
Butir_15	.658 ^{**}	.000	30	Valid
Butir_16	.797 ^{**}	.000	30	Valid
Butir_17	.551 ^{**}	.002	30	Valid
Butir_18	.775 ^{**}	.000	30	Valid
Butir_19	.595 ^{**}	.001	30	Valid
Butir_20	.049 ^{**}	.002	30	Valid
Butir_21	.662 ^{**}	.000	30	Valid
Butir_22	.701 ^{**}	.000	30	Valid
Butir_23	.588 ^{**}	.001	30	Valid
Butir_24	.578 ^{**}	.001	30	Valid
Butir_25	.643 ^{**}	.000	30	Valid

Case Processing Summary

		N	%
Cases	Valid	30	100.0
	Excluded ^a	0	.0
	Total	30	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.876	25

B. Validity Test and Reliability Accounting Learning Motivation

Correlations				
No. Butir	Skor_Total			Keterangan
	PearsonCorrelation	Sig. (2-tailed)	N	
Butir_1	.546**	.002	30	Valid
Butir_2	.667**	.000	30	Valid
Butir_3	.668**	.000	30	Valid
Butir_4	.719*	.000	30	Valid
Butir_5	.659**	.000	30	Valid
Butir_6	.565**	.001	30	Valid
Butir_7	.886**	.000	30	Valid
Butir_8	.007	.973	30	Gugur
Butir_9	.463*	.010	30	Valid
Butir_10	.541**	.002	30	Valid
Butir_11	.810**	.000	30	Valid
Butir_12	.734**	.000	30	Valid
Butir_13	.556**	.001	30	Valid
Butir_14	.329	.076	30	Gugur
Butir_15	.613**	.000	30	Valid
Butir_16	.690**	.000	30	Valid
Butir_17	.686**	.000	30	Valid
Butir_18	.671**	.000	30	Valid
Butir_19	.451*	.012	30	Valid
Butir_20	.631**	.000	30	Valid

Case Processing Summary

		N	%
Cases	Valid	30	100.0
	Excluded ^a	0	.0
	Total	30	100.0

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

Reliability Statistics

Cronbach's Alpha	N of Items
.895	20

APPENDIX 3

RESEARCH INSTRUMENT

SURAT PENGANTAR

Lamp :

Hal : Permohonan Pengisian Angket

Yth. Siswa-siswi Kelas XI Akuntansi

SMK Negeri 7 Yogyakarta

Di Tempat

Dengan hormat,

Bersama surat ini, perkenankanlah saya memohon kepada Adik-adik untuk mengisi angket penelitian dalam rangka menyelesaikan tugas akhir skripsi saya yang berjudul ***“Pengaruh Persepsi Siswa Tentang Kinerja Guru Dan Motivasi belajar Terhadap Hasil Belajar Akuntansi Kelas XI Akuntansi SMK Negeri 7 Yogyakarta Tahun Ajaran 2015/2016”***.

Angket tersebut dimaksud untuk mengumpulkan data tentang kinerja guru dan motivasi belajar. Berkenaan dengan hal tersebut, saya mohon bantuan Adik-adik untuk memberikan jawaban yang sejujurnya sesuai dengan keadaan sebenarnya. Jawaban yang Adik-adik berikan tidak akan mempengaruhi nilai rapor Adik-adik.

Atas bantuan dan partisipasi Adik-adik, saya ucapkan terima kasih.

Hormat saya,

Shafira Arrum Wijayanti

ANGKET PENELITIAN

Identitas Responden

Nama :

Kelas :

Petunjuk Pengisian

1. Tulislah identitas dahulu pada kolom yang telah disediakan.
2. Angket ini hanya untuk kepentingan ilmiah, tidak akan mempengaruhi proses akademik saudara/i. Oleh sebab itu tidak perlu ragu dan takut untuk mengisi jawaban. Jawablah sejujur-jujurnya.
3. Bacalah setiap pertanyaan yang ada dengan seksama dan cermat.
4. Pilihlah salah satu jawaban yang sesuai dengan pendapat anda dengan memberikan tanda check list (√) pada kolom alternative jawaban yang telah disediakan.
5. Berikut adalah keterangan alternative jawaban:

SL : Selalu

SR : Sering

KK: Kadang-kadang

TP : Tidak Pernah

ANGKET PERSEPSI SISWA TENTANG KINERJA GURU

No	Pertanyaan	Jawaban			
		SL	SR	KK	TP
1	Guru berpenampilan rapi saat mengajar				
2	Guru penuh rasa percaya diri dalam mengajar				
3	Guru bertutur kata yang baik saat mengajar				
4	Guru masuk ruangan kelas sesuai jadwal pelajaran				

No	Pertanyaan	Jawaban			
		SL	SR	KK	TP
5	Guru tidak pernah kekurangan waktu dalam menjelaskan materi Akuntansi				
6	Guru memiliki tanggung jawab dalam mengajar dikelas				
7	Guru melibatkan siswa agar aktif berpartisipasi dalam kegiatan pembelajaran Akuntansi				
8	Guru membantu siswa yang sedang mengalami kesulitan saat mengerjakan soal latihan Akuntansi				
9	Guru memberikan referensi buku lain yang sesuai dengan materi pembelajaran				
10	Guru mendiskusikan bersama dalam mengerjakan soal ketika siswa mengalami kesulitan				
11	Guru menyampaikan materi dengan mudah dipahami siswa				
12	Guru menjelaskan materi akuntansi dengan suara lantang, jelas dan dapat didengar oleh seluruh siswa di kelas				
13	Guru menyampaikan materi Akuntansi dengan metode yang berbeda untuk setiap materi yang disampaikan				
14	Guru menggunakan berbagai media pembelajaran yang menarik				
15	Saya merasa bosan ketika guru menjelaskan materi akuntansi tanpa menggunakan media				

No	Pertanyaan	Jawaban			
		SL	SR	KK	TP
16	Guru dalam menjelaskan materi akuntansi menggunakan Bahasa yang mudah dimengerti dan dipahami siswa				
17	Pada akhir pelajaran guru menyampaikan materi yang telah disampaikan				
18	Guru menjelaskan materi akuntansi guru tidak banyak membaca buku pegangan				
19	Guru menyampaikan materi akuntansi secara mendalam				
20	Guru tidak menguasai materi akuntansi secara mendalam				
21	Guru mampu menciptakan suasana belajar yang menyenangkan				

MOTIVASI BELAJAR

No	Pertanyaan	Jawaban			
		SL	SR	KK	TP
1	Saya bersungguh-sungguh dalam mengerjakan soal yang diberikan oleh guru				
2	Apabila ada materi yang belum jelas saya menanyakan kepada guru				
3	Saya belajar bersungguh-sungguh demi memenuhi kewajiban saya				
4	Jika ada waktu saya meluangkan belajar				
5	Saya membaca buku yang berhubungan dengan mata pelajaran Akuntansi				

No	Pertanyaan	Jawaban			
		SL	SR	KK	TP
6	Apabila ada materi yang belum jelas saya mendiskusikan dengan teman				
7	Saya belajar dengan tekun sampai nilai rata-rata yang saya targetkan tercapai				
8	Saya senang jika orang tua memberikan hadiah ketika mendapatkan nilai yang baik				
9	Saya senang ketika guru memberikan pujian ketika saya mengerjakan tugas tepat waktu				
10	Saya tekun belajar materi akuntansi karena saya tahu manfaatnya				
11	Saya belajar lebih giat dari biasanya ketika ada ulangan				
12	Saya tidak senang jika dalam belajar ada siswa lain yang ramai				
13	Saya tekun belajar materi akuntansi karena ingin menjadi lebih pandai				
14	Orang tua menanyakan perkembangan belajar saya setiap hari				
15	Jika ada pekerjaan rumah (PR) akuntansi saya ingin cepat mengerjakannya				
16	Saya akan mengajukan pertanyaan apabila kurang mengerti maksud dari penjelasan guru				
17	Saya berusaha mencari informasi materi akuntansi yang terbaru walaupun belum diajarkan oleh guru				
18	Saya tertantang dalam mengerjakan soal akuntansi yang sulit				

Terima kasih atas partisipasinya😊

APPENDIX 4

RESEARCH DATA

N	Persepsi Siswa tentang Kinerja Guru																					Total
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	
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3	3	4	4	2	3	4	4	4	3	3	2	4	3	2	3	4	3	3	3	4	2	67
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5	4	4	4	4	4	4	4	4	4	4	4	4	2	2	4	4	4	2	4	4	3	77
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24	4	4	3	2	2	4	4	4	4	4	4	4	3	3	2	4	3	4	4	4	2	72

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95	4	3	3	3	3	4	4	3	3	3	2	3	3	2	2	2	3	2	3	4	2	61
96	4	4	3	3	3	3	3	3	2	3	3	3	2	2	2	3	2	2	3	4	2	59
	357	354	336	306	283	355	323	318	237	318	279	325	223	202	268	306	279	251	304	365	213	6202

N	Motivasi Belajar																		Total
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	
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3	3	2	4	2	3	4	3	3	4	3	4	2	4	3	2	2	2	2	52
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16	2	4	3	4	3	3	3	4	2	2	3	4	3	4	2	4	1	3	54
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23	3	2	4	4	3	4	2	4	4	2	4	3	3	2	2	2	2	2	52
24	2	2	3	2	2	4	3	4	2	3	4	1	4	4	3	2	2	2	49

25	4	2	4	2	2	4	4	2	3	4	4	4	4	4	2	2	2	2	55
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73	4	3	3	2	2	3	3	2	3	2	3	3	3	2	4	3	2	2	49
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92	2	2	4	2	2	3	2	4	2	3	4	4	3	1	3	2	2	3	48
93	2	2	3	2	2	3	3	2	3	2	3	3	3	2	2	2	2	2	43
94	3	2	3	3	3	3	3	2	3	3	3	3	3	3	3	3	3	3	52
95	2	2	2	2	2	3	2	2	2	2	3	2	2	2	2	2	2	2	38
96	3	2	3	2	2	3	3	4	4	3	3	2	3	2	3	3	2	2	49
	286	244	307	245	222	323	285	272	273	269	330	279	317	229	236	236	188	243	4784

APPENDIX 5
LIST OF LEARNING
OUTCOMES

**Daftar Hasil Belajar Akuntansi Siswa Kelas XI Akuntansi SMK Negeri 7 Yogyakarta
Tahun Ajaran 2015/2016**

No	UH	UTS	RATA-RATA	KATEGORI
1	46	75	60.5	Belum Tuntas
2	60	66	63	Belum Tuntas
3	52	53	52.5	Belum Tuntas
4	34	25	29.5	Belum Tuntas
5	66	35	50.5	Belum Tuntas
6	30	35	32.5	Belum Tuntas
7	94	75	84.5	Tuntas
8	68	42	55	Belum Tuntas
9	86	85	85.5	Tuntas
10	58	25	41.5	Belum Tuntas
11	36	54	45	Belum Tuntas
12	84	95	89.5	Tuntas
13	30	36	33	Belum Tuntas
14	68	62	65	Belum Tuntas
15	40	55	47.5	Belum Tuntas
16	48	31	39.5	Belum Tuntas
17	82	100	91	Tuntas
18	78	75	76.5	Tuntas
19	68	95	81.5	Tuntas
20	58	35	46.5	Belum Tuntas
21	30	64	47	Belum Tuntas
22	30	45	37.5	Belum Tuntas
23	40	78	59	Belum Tuntas
24	50	70	60	Belum Tuntas
25	40	40	40	Belum Tuntas
26	38	34	36	Belum Tuntas
27	100	100	100	Tuntas
28	58	80	69	Belum Tuntas
29	56	60	58	Belum Tuntas
30	84	80	82	Tuntas
31	84	75	79.5	Tuntas
32	100	80	90	Tuntas
33	94	75	84.5	Tuntas
34	76	85	80.5	Tuntas
35	100	100	100	Tuntas
36	84	60	72	Belum Tuntas
37	100	85	92.5	Tuntas
38	78	57	67.5	Belum Tuntas

39	94	90	92	Tuntas
40	92	65	78.5	Tuntas
41	86	90	88	Tuntas
42	70	60	65	Belum Tuntas
43	64	26	45	Belum Tuntas
44	76	57	66.5	Belum Tuntas
45	100	85	92.5	Tuntas
46	62	31	46.5	Belum Tuntas
47	96	77	86.5	Tuntas
48	76	55	65.5	Belum Tuntas
49	76	30	53	Belum Tuntas
50	60	54	57	Belum Tuntas
51	88	67	77.5	Tuntas
52	94	78	86	Tuntas
53	90	90	90	Tuntas
54	76	52	64	Belum Tuntas
55	92	100	96	Tuntas
56	76	56	66	Belum Tuntas
57	78	75	76.5	Tuntas
58	44	59	51.5	Belum Tuntas
59	86	67	76.5	Tuntas
60	72	82	77	Tuntas
61	100	95	97.5	Tuntas
62	100	100	100	Tuntas
63	82	47	64.5	Belum Tuntas
64	82	27	54.5	Belum Tuntas
65	95	56	75.5	Tuntas
66	77	76	76.5	Tuntas
67	72	68	70	Belum Tuntas
68	54	64	59	Belum Tuntas
69	75	60	67.5	Belum Tuntas
70	70	52	61	Belum Tuntas
71	60	72	66	Belum Tuntas
72	60	72	66	Belum Tuntas
73	94	92	93	Tuntas
74	81	48	64.5	Belum Tuntas
75	73	64	68.5	Belum Tuntas
76	48	88	68	Belum Tuntas
77	88	84	86	Tuntas
78	75	76	75.5	Tuntas
79	85	80	82.5	Tuntas

80	88	76	82	Tuntas
81	74	72	73	Belum Tuntas
82	64	80	72	Belum Tuntas
83	86	80	83	Tuntas
84	84	72	78	Tuntas
85	75	72	73.5	Belum Tuntas
86	66	80	73	Belum Tuntas
87	73	80	76.5	Tuntas
88	81	60	70.5	Belum Tuntas
89	71	68	69.5	Belum Tuntas
90	57	44	50.5	Belum Tuntas
91	62	36	49	Belum Tuntas
92	61	68	64.5	Belum Tuntas
93	75	76	75.5	Tuntas
94	76	72	74	Belum Tuntas
95	46	68	57	Belum Tuntas
96	78	72	75	Tuntas

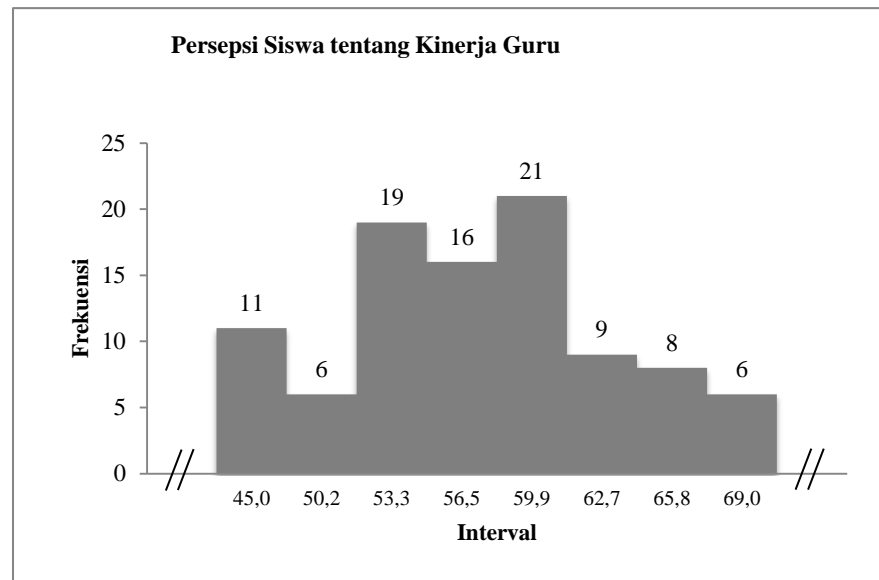
APPENDIX 6
CLASS INTERVAL CALCULATIONS

PERHITUNGAN KELAS INTERVAL

1. Persepsi Siswa tentang Kinerja Guru

Min	44,00
Max	69,00
R	25,00
N	96
K	$1+3.3 \log n$
	7,541
\approx	8
P	3,125

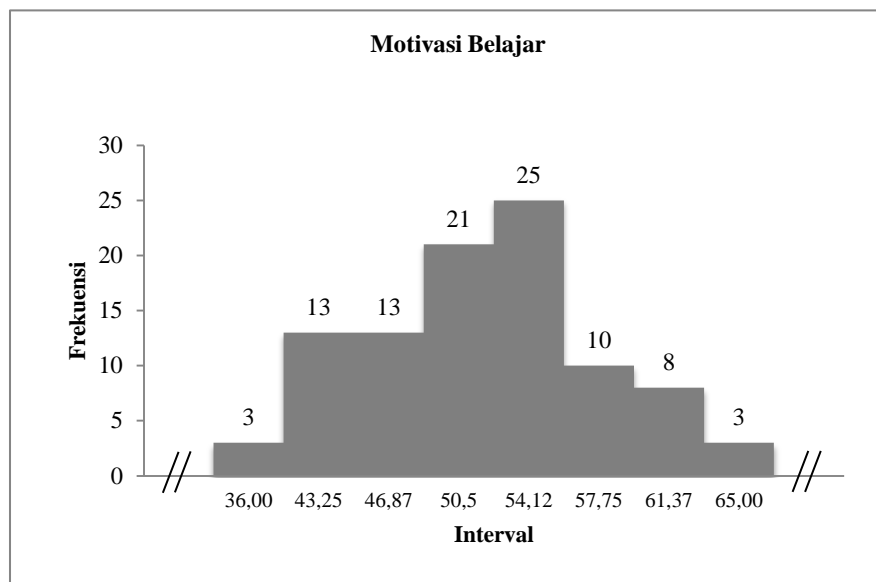
No.	Interval	F	%
1.	45,0-47,1	11	11,458%
2.	47,2-50,2	6	6,25%
3.	50,3-53,3	19	19,791%
4.	53,4-56,5	16	16,667%
5.	56,6-59,6	21	21,875%
6.	59,7-62,7	9	9,375%
7.	62,8-65,8	8	8,333%
8.	65,9-69,0	6	6,25%
	Jumlah	96	100%



2. Motivasi Belajar

Min	36,00
Max	65,00
R	29,00
N	96
K	$1+3.3 \log n$
	7,541
\approx	8
P	3,625
\approx	4

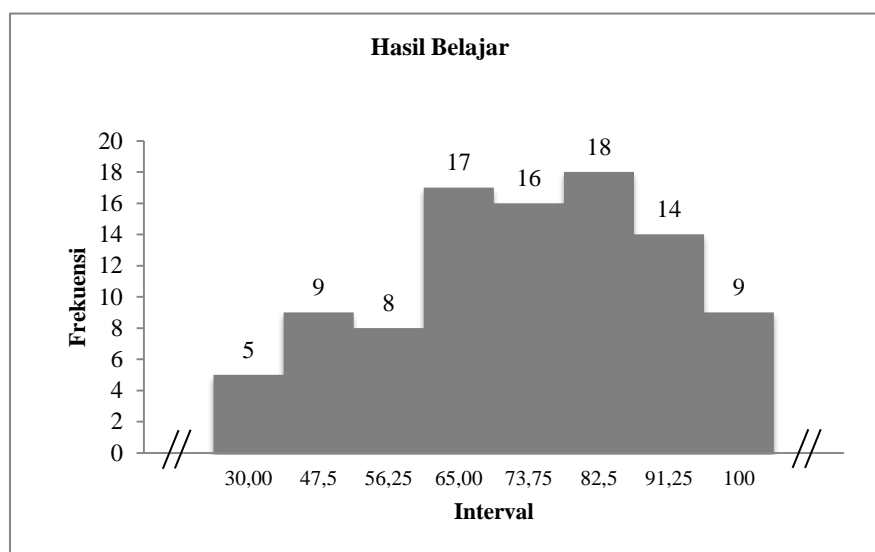
No.	Interval	F	%
1.	36,0-39,62	3	3,125%
2.	39,62-43,25	13	13,541%
3.	43,26-46,87	13	13,541%
4.	46,87-50,5	21	21,875%
5.	50,6-54,12	25	26,047%
6.	54,12-57,75	10	10,417%
7.	57,76-61,37	8	8,333%
8.	61,37-65,0	3	3,125%
	Jumlah	96	100%



3. Hasil Belajar

Min	30,00
Max	100
R	70,00
N	96
K	$1+3.3 \log n$
	7,541
\approx	8
P	8,75

No.	Interval	F	%
1.	30,0-38,75	5	5,208%
2.	38,76-47,5	9	9,375%
3.	47,6-56,25	8	8,333%
4.	56,26-65	17	17,708%
5.	66-73,75	16	16,667%
6.	73,76-82,5	18	18,75%
7.	82,6-91,25	14	14,583%
8.	91,26-100	9	9,375%
	Jumlah	96	100%



APPENDIX 7
CATEGORIZATION CALCULATION
FORMULA

CATEGORIZATION CALCULATION FORMULA

Persepsi_Siswa_Tentang_Kinerja_Guru		
Skor max	4×21	$= 84$
Skor min	1×21	$= 21$
Mi	$90 / 2$	$= 45$
SDi	$48 / 6$	$= 8$
Mi+1.5 SDi		57
Mi-1.5 SDi		43,5
Sangat Baik	: $X \geq M + 1,5 \text{ SD}$	
Baik	: $M \leq X < M + 1,5 \text{ SD}$	
Kurang	: $M - 1,5 \text{ SD} \leq X < M$	
Sangat Kurang	: $X \leq M - 1,5 \text{ SD}$	
Kategori	Skor	
Sangat Baik	: $X \geq 57$	
Baik	: $45 \leq X < 57$	
Kurang	: $43,5 \leq X < 45$	
Sangat Kurang	: $X < 43,5$	

Motivasi_Belajar		
Skor max	4×18	$= 72$
Skor min	1×18	$= 18$
Mi	$83 / 2$	$= 41,5$
SDi	$47 / 6$	$= 7,833$
Mi+1.5 SDi		53,5
Mi-1.5 SDi		40
Sangat Baik	: $X \geq M + 1,5 \text{ SD}$	
Baik	: $M \leq X < M + 1,5 \text{ SD}$	
Kurang	: $M - 1,5 \text{ SD} \leq X < M$	
Sangat Kurang	: $X \leq M - 1,5 \text{ SD}$	
Kategori	Skor	
Sangat Baik	: $X \geq 53,5$	
Baik	: $41,5 \leq X < 53,5$	
Kurang	: $40 \leq X < 41,5$	
Sangat Kurang	: $X < 40$	

CATEGORIZATION RESULT

Frequencies

Persepsi_Siswa_tentang_Metode_Mengajar_Guru

	Frequency	Percent	Valid Percent	Cumulative Percent
Sangat Kurang	3	3,1	3,1	3,1
Kurang	14	14,8	14,8	17,9
Valid Baik	35	36,4	36,4	54,3
Sangat Baik	40	45,8	45,8	100,0
Total	96	100,0	100,0	

Motivasi_Belajar

	Frequency	Percent	Valid Percent	Cumulative Percent
Sangat Rendah	3	3,1	3,1	3,1
Rendah	13	13,5	13,5	16,6
Valid Tinggi	34	35,4	35,4	52
Sangat Tinggi	46	47,9	47,9	100,0
Total	96	100,0	100,0	

Prestasi_Belajar

	Frequency	Percent	Valid Percent	Cumulative Percent
Tidak Tuntas	55	60,0	60,0	60,0
Valid Tuntas	41	40,0	40,0	100,0
Total	96	100,0	100,0	

APPENDIX 8

PREREQUISITE TEST

LINEARITY TEST RESULT

Means

Hasil_Belajar_Akuntansi*Persepsi_Siswa_tentang_Kinerja_Guru

ANOVA Table

			Sum of Squares	df	Mean Square	F	Sig.
Hasil_Belajar_Akuntansi * Persepsi_Siswa_tentang_ Kinerja_Guru	Between Groups	(Combined)	8389.033	24	349.543	1.293	.202
		Linearity	2386.582	1	2386.582	8.826	.004
		Deviation from Linearity	6002.450	23	260.976	.965	.518
Within Groups			19197.777	71	270.391		
Total			27586.810	95			

Hasil_Belajar_Akuntansi*Motivasi_Belajar

ANOVA Table

			Sum of Squares	df	Mean Square	F	Sig.
Hasil_Belajar_Akuntansi * Motivasi_Belajar	Between Groups	(Combined)	8579.326	26	329.974	1.198	.272
		Linearity	1470.176	1	1470.176	5.337	.024
		Deviation from Linearity	7109.150	25	284.366	1.032	.441
Within Groups			19007.484	69	275.471		
Total			27586.810	95			

MULTIKOLINEARITY TEST RESULT

Regression

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Motivasi_Belajar, Kinerja_Guru ^a		. Enter

a. All requested variables entered.

b. Dependent Variable: Hasil_Belajar_Akuntansi

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.319 ^a	.102	.082	16.32491

a. Predictors: (Constant), Motivasi_Belajar, Kinerja_Guru

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2802.059	2	1401.030	5.257	.007 ^a
	Residual	24784.751	93	266.503		
	Total	27586.810	95			

a. Predictors: (Constant), Motivasi_Belajar, Kinerja_Guru

b. Dependent Variable: Hasil_Belajar_Akuntansi

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	12.743	17.450		.730	.467		
	Kinerja_Guru	.677	.303	.240	2.236	.028	.838	1.194
	Motivasi_Belajar	.369	.295	.134	1.249	.215	.838	1.194

a. Dependent Variable: Hasil_Belajar_Akuntansi

APPENDIX 9

DESCRIPTIVE TEST RESULTS

DESCRIPTIVE TEST RESULTS

Frequencies

		Statistics		
		Kinerja_ Guru	Motivasi_ Belajar	Hasil_Belajar _Akuntansi
N	Valid	96	96	96
	Missing	68	68	68
Mean		55.7917	49.8333	68.9010
Median		56.0000	50.0000	69.7500
Mode		58.00 ^a	52.00 ^a	76.50
Std. Deviation		6.04007	6.19960	17.04076
Range		25.00	29.00	70.50
Minimum		44.00	36.00	29.50
Maximum		69.00	65.00	100.00
Sum		5356.00	4784.00	6614.50

a. Multiple modes exist. The smallest value is shown

APPENDIX 10

HYPOTHESIS TEST

SIMPLE REGRESSION TEST RESULT (HYPOTHESIS 1)

Regression

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Kinerja_Guru ^a		. Enter

a. All requested variables entered.

b. Dependent Variable: Hasil_Belajar_Akuntansi

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.294 ^a	.087	.077	16.37338

a. Predictors: (Constant), Kinerja_Guru

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2386.582	1	2386.582	8.902	.004 ^a
	Residual	25200.228	94	268.088		
	Total	27586.810	95			

a. Predictors: (Constant), Kinerja_Guru

b. Dependent Variable: Hasil_Belajar_Akuntansi

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	22.604	15.607		1.448	.151
	Kinerja_Guru	.830	.278	.294	2.984	.004

a. Dependent Variable: Hasil_Belajar_Akuntansi

SIMPLE REGRESSION TEST RESULT (HYPOTHESIS 2)

Regressions

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Motivasi_Belajar ^a		. Enter

a. All requested variables entered.

b. Dependent Variable: Hasil_Belajar_Akuntansi

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.231 ^a	.053	.043	16.66843

a. Predictors: (Constant), Motivasi_Belajar

ANOVA^b

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1470.176	1	1470.176	5.292	.024 ^a
	Residual	26116.634	94	277.837		
	Total	27586.810	95			

a. Predictors: (Constant), Motivasi_Belajar

b. Dependent Variable: Hasil_Belajar_Akuntansi

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	37.280	13.851		2.691	.008
	Motivasi_Belajar	.635	.276	.231	2.300	.024

a. Dependent Variable: Hasil_Belajar_Akuntansi

MULTIPLE REGRESSION TEST RESULT (HYPOTHESIS 3)

Regression

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	X2, X1 ^a		. Enter

a. All requested variables entered.

b. Dependent Variable: Y

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.319 ^a	.102	.082	16.32491

a. Predictors: (Constant), X2, X1

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2802.059	2	1401.030	5.257	.007 ^a
	Residual	24784.751	93	266.503		
	Total	27586.810	95			

a. Predictors: (Constant), X2, X1

b. Dependent Variable: Y

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	12.743	17.450		.730	.467
	X1	.677	.303	.240	2.236	.028
	X2	.369	.295	.134	1.249	.215

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	12.743	17.450		.730	.467
X1	.677	.303	.240	2.236	.028
X2	.369	.295	.134	1.249	.215

a. Dependent Variable: Y

APPENDIX 11
F DISTRIBUTION TABLES

Titik Persentase Distribusi F untuk Probabilitas = 0,05

df untuk penyebut (N2)	df untuk pembilang (N1)														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
91	3.95	3.10	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.94	1.90	1.86	1.83	1.80	1.78
92	3.94	3.10	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.94	1.89	1.86	1.83	1.80	1.78
93	3.94	3.09	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.93	1.89	1.86	1.83	1.80	1.78
94	3.94	3.09	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.93	1.89	1.86	1.83	1.80	1.77
95	3.94	3.09	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.93	1.89	1.86	1.82	1.80	1.77
96	3.94	3.09	2.70	2.47	2.31	2.19	2.11	2.04	1.98	1.93	1.89	1.85	1.82	1.80	1.77
97	3.94	3.09	2.70	2.47	2.31	2.19	2.11	2.04	1.98	1.93	1.89	1.85	1.82	1.80	1.77
98	3.94	3.09	2.70	2.46	2.31	2.19	2.10	2.03	1.98	1.93	1.89	1.85	1.82	1.79	1.77
99	3.94	3.09	2.70	2.46	2.31	2.19	2.10	2.03	1.98	1.93	1.89	1.85	1.82	1.79	1.77
100	3.94	3.09	2.70	2.46	2.31	2.19	2.10	2.03	1.97	1.93	1.89	1.85	1.82	1.79	1.77
101	3.94	3.09	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.93	1.88	1.85	1.82	1.79	1.77
102	3.93	3.09	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.85	1.82	1.79	1.77
103	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.85	1.82	1.79	1.76
104	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.85	1.82	1.79	1.76
105	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.85	1.81	1.79	1.76
106	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.84	1.81	1.79	1.76
107	3.93	3.08	2.69	2.46	2.30	2.18	2.10	2.03	1.97	1.92	1.88	1.84	1.81	1.79	1.76
108	3.93	3.08	2.69	2.46	2.30	2.18	2.10	2.03	1.97	1.92	1.88	1.84	1.81	1.78	1.76
109	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.97	1.92	1.88	1.84	1.81	1.78	1.76
110	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.97	1.92	1.88	1.84	1.81	1.78	1.76
111	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.97	1.92	1.88	1.84	1.81	1.78	1.76
112	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.96	1.92	1.88	1.84	1.81	1.78	1.76
113	3.93	3.08	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.92	1.87	1.84	1.81	1.78	1.76
114	3.92	3.08	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.81	1.78	1.75
115	3.92	3.08	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.81	1.78	1.75
116	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.81	1.78	1.75
117	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.80	1.78	1.75
118	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.80	1.78	1.75
119	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.83	1.80	1.78	1.75
120	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.83	1.80	1.78	1.75
121	3.92	3.07	2.68	2.45	2.29	2.17	2.09	2.02	1.96	1.91	1.87	1.83	1.80	1.77	1.75
122	3.92	3.07	2.68	2.45	2.29	2.17	2.09	2.02	1.96	1.91	1.87	1.83	1.80	1.77	1.75
123	3.92	3.07	2.68	2.45	2.29	2.17	2.08	2.01	1.96	1.91	1.87	1.83	1.80	1.77	1.75
124	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.96	1.91	1.87	1.83	1.80	1.77	1.75
125	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.96	1.91	1.87	1.83	1.80	1.77	1.75
126	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.95	1.91	1.87	1.83	1.80	1.77	1.75
127	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.95	1.91	1.86	1.83	1.80	1.77	1.75
128	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.95	1.91	1.86	1.83	1.80	1.77	1.75
129	3.91	3.07	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.83	1.80	1.77	1.74
130	3.91	3.07	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.83	1.80	1.77	1.74
131	3.91	3.07	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.83	1.80	1.77	1.74
132	3.91	3.06	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.83	1.79	1.77	1.74
133	3.91	3.06	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.83	1.79	1.77	1.74
134	3.91	3.06	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.83	1.79	1.77	1.74
135	3.91	3.06	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.82	1.79	1.77	1.74

APPENDIX 12
RESEARCH
PERMISSION



PEMERINTAHAN KOTA YOGYAKARTA

DINAS PERIZINAN

Jl. Kenari No. 56 Yogyakarta 55165 Telepon 514448, 515865, 515865, 515866, 562682

Fax (0274) 555241

E-MAIL : perizinan@jogjakota.go.id

HOTLINE SMS : 081227625000 HOT LINE EMAIL : upik@jogjakota.go.id

WEBSITE : www.perizinan.jogjakota.go.id

SURAT IZIN

NOMOR : 070/1459

2741/34

Membaca Surat : Dari Wakil Dekan I Fak. Ekonomi - UNY
 Nomor : 293/UN34.18/LT/2016 Tanggal : 11 April 2016

Mengingat : 1. Peraturan Gubernur Daerah istimewa Yogyakarta Nomor : 18 Tahun 2009 tentang Pedoman Pelayanan Perizinan, Rekomendasi Pelaksanaan Survei, Penelitian, Pendataan, Pengembangan, Pengkajian dan Studi Lapangan di Daerah Istimewa Yogyakarta.
 2. Peraturan Daerah Kota Yogyakarta Nomor 10 Tahun 2008 tentang Pembentukan, Susunan, Kedudukan dan Tugas Pokok Dinas Daerah;
 3. Peraturan Walikota Yogyakarta Nomor 29 Tahun 2007 tentang Pemberian Izin Penelitian, Praktek Kerja Lapangan dan Kuliah Kerja Nyata di Wilayah Kota Yogyakarta;
 4. Peraturan Walikota Yogyakarta Nomor 85 Tahun 2008 tentang Fungsi, Rincian Tugas Dinas Perizinan Kota Yogyakarta;
 5. Peraturan Walikota Yogyakarta Nomor 20 tahun 2014 tentang Penyelenggaraan Perizinan pada Pemerintah Kota Yogyakarta;

Dijinkan Kepada : Nama : SHAFIRA ARRUM WIJAYANTI
 No. Mhs/ NIM : 12818244015
 Pekerjaan : Mahasiswa Fak. Ekonomi - UNY
 Alamat : Jl. Colombo No. 1 Yogyakarta
 Penanggungjawab : Prof. Sukirno, M.Si., Ph.D.
 Keperluan : Melakukan Penelitian dengan judul Proposal : THE INFLUENCE OF STUDENTS' PERCEPTION ON TEACHER PERFORMANCE AND LEARNING MOTIVATION TOWARDS ACCOUNTING LEARNING OUTCOMES ON CLASS XI ACCOUNTING OF STATE VOCATIONAL SENIOR HIGH SCHOOL 7 OF YOGYAKARTA ACADEMIC YEAR 2015/2016

Lokasi/Responden : Kota Yogyakarta
 Waktu : 12 April 2016 s/d 12 Juli 2016
 Lampiran : Proposal dan Daftar Pertanyaan
 Dengan Ketentuan : 1. Wajib Memberikan Laporan hasil Penelitian berupa CD kepada Walikota Yogyakarta (Cq. Dinas Perizinan Kota Yogyakarta)
 2. Wajib Menjaga Tata tertib dan menaati ketentuan-ketentuan yang berlaku setempat
 3. Izin ini tidak disalahgunakan untuk tujuan tertentu yang dapat mengganggu kesetabilan pemerintahan dan hanya diperlukan untuk keperluan ilmiah
 4. Surat izin ini sewaktu-waktu dapat dibatalkan apabila tidak dipenuhinya ketentuan-ketentuan tersebut diatas

Kemudian diharap para Pejabat Pemerintahan setempat dapat memberikan bantuan seperlunya

Tanda Tangan
Pemegang Izin

SHAFIRA ARRUM
WIJAYANTIDikeluarkan di : Yogyakarta
 Pada Tanggal : 13 April 2016

Kepala

Drs. HERI KARYAWAN
NIP. 195911141989031004

Tembusan Kepada :

- Yth 1. Walikota Yogyakarta (sebagai laporan)
 2. Ka. Dinas Pendidikan Kota Yogyakarta
 3. Kepala SMK Negeri 7 Yogyakarta
 4. Wakil Dekan I Fak. Ekonomi - UNY
 5. Ybs.



PEMERINTAH KOTA YOGYAKARTA
DINAS PENDIDIKAN
SMK NEGERI 7
BERSERTIFIKAT ISO : 9001-2008
Jl. Gowongan Kidul Jt. III/416 Telp./Fax (0274) 512403 Yogyakarta 55232
e-mail: smknegeri7jogja@smkn7jogja.sch.id
HOT LINE SMS : 08122780001; HOT LINE E-MAIL : upik@iogjakota.go.id
Website: www.smkn7jogja.sch.id

SURAT KETERANGAN

Nomor : 070 / 503

Kepala Sekolah Menengah Kejuruan Negeri 7 Yogyakarta, menerangkan bahwa :

Nama : SHAFIRA ARRUM WIJAYANTI
No. MHS / NIM : 12818244015
Fakultas : FE UNY
Jurusan : PENDIDIKAN AKUNTANSI
Perguruan Tinggi : UNIVERSITAS NEGERI YOGYAKARTA
Dosen Pembimbing : Prof. SUKIRNO
Pembimbing SMK N 7 Yk. : Dra. Astuti Haryani

Telah melaksanakan observasi / survey / penelitian pada bulan April 2016, dengan mengambil judul penelitian sebagai berikut :

**"PENGARUH PERSEPSI SISWA TENTANG KINERJA GURU DAN MOTIVASI BELAJAR
TERHADAP HASIL BELAJAR AKUNTANSI SISWA KELAS XI AKUNTANSI
SMK NEGERI 7 YOGYAKARTA TAHUN AJARAN 2015/2016"**

Demikian surat keterangan ini untuk dapat dipergunakan sebagaimana mestinya.

Yogyakarta, 9 MEI 2016

Kepala Sekolah,



Dra. TITIK KOMAH NURASTUTI
NIP. 19611214 198602 2 001