Student's Learning Interest and Student's Learning Achivement in Accounting Subject

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Abstract: The research was conducted in SMA Pasundan 8 Bandung - West Java, as the percentage of academic achievement of grade eleventh talking Social science akademic discipline which didn't meet the minimum mastery criteria set in the school was low. As learning achievement of students in class XI IPS (Social Study) is still under the standard of minimum competences. The objective of the study was to describe an influence of student's interest to student academic achievement on accounting of grade elevent social scence discipline. The research methodology used in this study is survey; sampling is carried out by using proportional area probability random sampling technique. The number of students taking role as sample was 101 out of 134 possible students population. The results show the coefficient value is 0,693 that means the student's learning interest influence to academic achievement. The coefficient of determination was 48,02%, Student's Learning Achievement was affected by student's learning interest, whereas 51,98% was affected by other aspects.

1 INTRODUCTION

The development of nation and State is the important thing to do. To realize that thing, the qualified human resources are needed. The qualified human resources can be achieved through educational process. Educational process can be seen based on students' learning process.

SMA Pasundan 8 Bandung is selected because as one of schools which organize educational process in formal and try to produce good students in order to produce human resources who are qualified and have high competiveness. Besides, SMA Pasundan 8 Bandung has accreditation A. However, students' learning achievement in accounting subject is still low.

Students' score which is still under Standard of Minimum Competences cannot be ignored, because if it is ignored then the output will result in bad quality, such as students do not understand the material which had been taught, they do not possess the skill, and they cannot apply the learning material which had been taught on their daily life. Therefore, it need a way to enhance students' learning achievement.

Results from of study Ulrich Schiefele (1991) are presented that indicate the importance of interest for the depth of text comprehension, the use of learning strategies, and the quality of the emotional experience while learning.

Learning achievement is measurement tool in determining whether or not a student master a subject given by teacher in teaching learning process in school. Learning achievement is influenced by various factors both come from inside the student (internal) and outside the student (external) (Ames, C., & Archer, J. 1988, M Vansteenkiste, 2010).

Deci and Ryan (1985) as cribed to interest "an important directive role in intrinsically motivated behavior in that people naturally approach activities that interest them" (Schiefele, 2011).

From that problem, to find out how the influence of students' interest in learning on students' learning outcome in accounting subject in SMA Pasundan 8 Bandung, this study is conducted by measuring whether there is "Influence of Students' Learning Interest on Their Learning Achievement in Accounting subject in SMA Pasundan 8 Bandung."

The same study with the above review is a journal written by Soo-Yong Byun and Kyung –Keun Kim, in a journal on educational inequality in south korea

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that examines the socioeconomic effects for student achievement.

2 METHODS

The method used in this study is survey method because the data is obtained from the numbers of sample by using questionnaire.

2.1 Population and Sample

The population in this study is students of SMA Pasundan 9 Bandung.

Table 1: Students population of class XI IPS SMA Pasundan 8 Bandung.

No.	Class	The Number of Students
1	XI IPS 1	46 students
2	XI IPS 2	51students
3	XI IPS 3	37 students
Total		134 Students

By using the formulation above and the precision and the error determined is 5 %, then the students who become sample in this study are rounded to becaome 101 student. After the students sample are obtained, then the next step is determine sample of each class. The class sampling is done proportionally, in which class sample is taken in random. Based on population and sample calculations, it was found that 101 students were samples in the research.

2.2 Data Collection Technique

Data collection technique use closed questionnaire. To obtain the data about students' learning interest, some questions are arranged in the form of Numerical Scale.
Annotation:
5= highest positive
4= high positive
3= medium positive
2= low positive
1= lowest positive

2.3 Technique for Testing Research Instrument

2.3.1 Validity Test

To calculate the validity of measurement tool, it use *Pearson Product Moment.* After this value of r_{xy} is obtained, then it is consulted by value of r_{table} with level of significance 5%.

2.3.2 Reliability Test (r_{11})

After this value of r_{11} is obtained, then it is consulted by value of r_{tabel} with level of significance 5%.

2.4 Technique of Data Analysis and Hypothesis Testing

2.4.1 Normality Test

In this study, researcher use chi square test
Compare $(\chi^2_{calculate})$ to (χ^2_{tabel})
For $\alpha = 0,05$ dan degree of freedom (dk) = k-1

2.4.2 Coefficient Correlation

Correlation can be calculated by using correlation formulation of *Pearson Product Moment*.

2.4.3 Hypothesis testing

Hypothesis testing is proposed to determine whether or not the hypothesis is accepted or rejected by steps of testing as follow:
Determine statistical hypothesis:
$H_0 : \rho = 0$, students' learning interest in Accounting subject influences on their learning achievement.
$H_a : \rho \neq 0$, students' learning interest in accounting subject does not influence on their learning achievement.

3 RESULTS AND DISCUSSION

3.1 Learning Interest

Table 2: Indicator of learning interest.

Indicator	Percentage (%)	Category
High excitement in doing learning activity	38,37%	Medium
Persevere and diligent in doing learning activity	54,78%	High
Active	57,68%	High
Creative	60,38%	High
Productive in doing activity and finishing the task.	44,55%	Medium
Never felt fatigue and boring in learning	45,05%	High

Have fun and enjoy learning	61,38%	High
Learning activity is though as hobby and part of life	41,58%	Medium

Based on table 2, it can be concluded that students still have strong learning interest in understanding and learning accounting subject. This can be seen from indicator of interest which shows that all indicators of learning interest mostly are in high category. Therefore, it can be concluded that students' learning interest in accounting subject in class XI IPS in SMA Pasundan 8 Bandung is still strong or high.

3.2 Students' Learning Achievement

Data collection technique use closed questionnaire. To obtain the data about students' learning interest, some questions are arranged in the form of Numerical Scale.

Table 3: Students' learning achievement.

Score	Category	Frequency	Percentage (%)
> 66,66	High	53	52,48%
33,34 – 66,66	Medium	46	45,54%
< 33,34	Low	2	1,98%
Total		101	100%

Based on table 3, it can be concluded that learning achievement of students in SMA Pasundan 8 Bandung of class XI IPS in Accounting subject mostly are in high category, that is, 52,48% or total of 53 students have high score.

3.3 Data Analysis and Research Hypothesis Testing

3.3.1 Data Analysis

a. Normality test toward data of students' learning interest (X) and data of learning achievement (Y)

To test whether or not the data is normal distributed, the author use SPSS v.17.
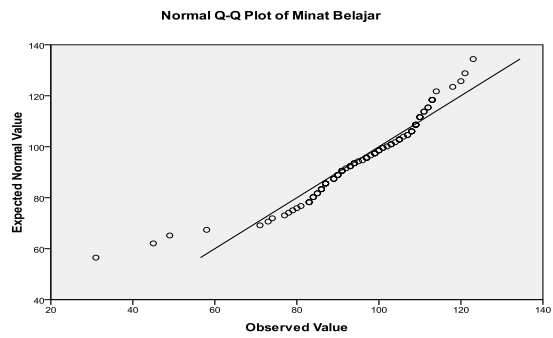

Figure 1: Q-Q Plot Graphic of Learning Interest.

Based on figure 1, it can be concluded that data of learning interest variable is normal distributed.
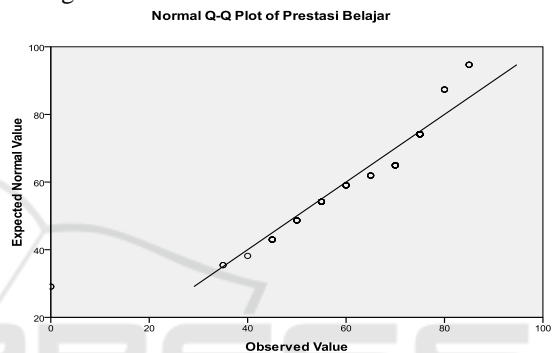

Figure 2: Q-Q Plot Graphic of Learning Interest.

Based on figure 2, it can be concluded that data of learning achievement variable is normal distributed.

b. Correlation Coefficient

In processing the data of this study, the author use calculation manually and assisted by SPSS v.17 program to find out the influence of learning interest variable (X) on learning achievement variable (Y).

Below it can be seen that the result of its calculation is as follow:

$$r_{XY} = \frac{n(\Sigma XY) - (\Sigma X)(\Sigma Y)}{\sqrt{\{n\Sigma X^2 - (\Sigma X)^2\}\{n\Sigma Y^2 - (\Sigma Y)^2\}}} \quad (1)$$

$$r_{XY} = \frac{101(631590) - (9641)(6445)}{\sqrt{\{(101)9641^2 - (9641)^2\}\{(101)6445^2 - (\Sigma 6445)^2\}}} \quad (2)$$

$$r_{XY} = \frac{1654345}{\sqrt{5704060253}} \quad (3)$$

$$r_{XY} = 0,692682205 \quad (4)$$

$$r_{XY} = 0,693 \text{ (rounded)} \quad (5)$$

So it can be concluded that variable X (students' learning interest) associate with or has positive correlation to variable Y (learning achievement) of 0,693.

c. Coefficient of Determination

The calculation of determination coefficient is as follow:

$$KD = r^2 \times 100\% \tag{1}$$
$$KD = (0{,}693)^2 \times 100\% \tag{2}$$
$$KD = (0{,}480249) \times 100\% \tag{3}$$
$$KD = 48{,}0249 = 48{,}02 \text{ (rounded)} \tag{4}$$

So it can be concluded that variable X (learning interest) give influence to variable Y (learning achievement). So it can be concluded that the variable X (interest in learning) has an effect on the variable Y (learning achievement) of 48.02% whereas the remain of 51.98% is influenced by another factor.

3.3.2 Research Hypothesis Testing

It is known that correlation coefficient of product moment which had been calculated by using SPSS program is the same as the value of $r_{xy} = 0{,}693$, this figure is an influence applied for 101 students, and it need to be hypothetical tested.

In this hypothesis testing, the research hypothesis is symbolized by Ha, and null hypothesis is symbolized by Ho which is explained in this study as follow:

Ha : $\rho = 0$, "Learning interest is positive influenced on learning achievement".

Ho : $\rho \neq 0$, "Learning interest is not influenced on learning achievement".

After formulating the hypothesis, next is finding significance test of product moment by formulation as follow:

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

$$t = \frac{0{,}693\sqrt{101-2}}{\sqrt{1-0{,}693^2}} \tag{2}$$

$$t = \frac{6{,}90}{0{,}52} = 13{,}27 \tag{3}$$

Based on the result of the calculation using SPSS v.17, then obtained a simple correlation coefficient (r) of 0.693 which can be expressed as a positive correlation or at a sufficient level. It shows that in variable X that is learning interest and Y variable that is learning achievement influence each other or there is influence of learning interest to student achievement in SMA PASUNDAN 8 BANDUNG. This mean that higher interest in student learning is better the student learning achievement.

This mean that student interest in learning if gives big enough influence on the result of student achievement obtained, and the rest of influenced by factors outside of interest such as psysiologycal

factors (due to illness, because less healthy , due to disability) and psysiologycal factors (intelligence, talent, motivation, and mental healthy factors).

Therefore, "students' learning interest variable has positive influence on students' learning achievement variable in accounting subject in SMA Pasundan 8 Bandung, class XI IPS." The truth of this study had been tested and accepted with level of confidence 95%.

4 CONCLUSIONS

The result of study which had been conducted shows that learning interest of students in class XI IPS SMA Pasundan 8 Bandung in 2011/2012 academic year in Accounting subject is in high category, and data shows that learning achievement of students in SMA Pasundan 8 Bandung, class XI IPS in 2011/2012 academic year mostly is in high category and shows that learning interest give positive influence to students' learning achievement in Accounting subject in class XI IPS SMA Pasundan 8 Bandung in 2011/2012 academic year.

School staffs should participate in enhancing students' learning achievement, with various ways as follow. First, if learning achievement of these students is low then it should be improved by increasing their learning interest and fostering the teachers to be more creative in teaching. Second, if learning achievement of these students had been high, then it is better to be maintained, and it will be better also if learning achievement of these students more enhanced by directing the teachers to maintain the way and method of their teaching. And if students' learning achievement want to be enhanced, it is better that school staffs suggest the teachers to provide additional lesson or course in Accounting subject beyond class hours.

Based on this result of study, it is expected that teacher can arouse the low and medium learning interest to maintain learning interest which had been high, and it is better to more enhance this learning interest, among other by enhancing the indicator of learning interest which still should be enhanced and which had been high in order that interest can be kept longer in students.

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