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THE INFLUENCE OF PARENTING AND LEARNING STYLES ON CLASS XI AND XII ACHIEVEMENT IN FINANCIAL ACCOUNTING AND INSTITUTIONS ON GOVERNMENT ACCOUNTING SUBJECTS VOCATIONAL HIGH SCHOOL 6 JAKARTA

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Abstract

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Keywords: Parenting, Learning Styles, Learning Achievements This study aims to determine the effect of parenting and Learning Style on learning achievement class XI and XII AKL on Government Accounting subjects. at SMK Negeri 6 Jakarta. This research was conducted for 4 months starting from April to July 2020. The research population was 83 students of class XI and XII of SMK Negeri 6 Jakarta majoring in Financial Accounting and Institutions. The sampling technique uses saturated sampling so that a sample of 83 students is obtained. Variabel Data Learning Achievement obtained from final semester exam (UAS) scores in Government Accounting subjects, Parenting Parents, and Learning Styles obtained from questionnaires.

Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh pola asuh dan Gaya Belajar terhadap prestasi belajar siswa kelas XI dan XII AKL pada mata pelajaran Akuntansi Pemerintahan. di SMKN 6 Jakarta. Penelitian ini dilaksanakan selama 4 bulan terhitung mulai bulan April sampai dengan Juli 2020. Populasi penelitian ini adalah 83 siswa kelas XI dan XII SMK Negeri 6 Jakarta jurusan dan Institusi. Akuntansi Keuangan pengambilan sampel menggunakan sampling jenuh sehingga diperoleh sampel sebanyak 83 siswa. Variabel Data Prestasi Belajar diperoleh dari nilai Ujian Akhir Semester (UAS) mata pelajaran Akuntansi Pemerintahan, Pola Asuh Orang Tua, dan Gaya Belajar diperoleh dari angket.

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INTRODUCTION

Education in Indonesia still can not compete with existing education in other countries. This is really concerning because the key to a nation lies in the world of education as a benchmark. If the quality of education is advanced and high quality, then that nation will become a nation that will be more advanced and qualified in all fields and will create a better national and state life in managing the progress of the nation itself. Since 2000, the total number of students has increased by more than 10 million or 25%. This increase in student numbers is accompanied by the highest increase in average mathematics scores in the Program for International Student Assessment (PISA) between 2003 and 2015. However, on the progress side There are a number of records of improvement such as student learning remains low and learning outcomes gaps are increasing and young people are not equipped with the skills needed by the world of work.

The Vocational High School (SMK) education system has established a new subject, namely Government Accounting, where with the existence of this Government Accounting subject it is expected that SMK graduates will not only work in industry but can enter the government sector.

As a new subject in the revised 2013 curriculum in 2017, Government Accounting is a challenge for education personnel or teachers. This is of particular concern because they are aware of the enormous challenges in learning accounting as an accountant, so students are prepared to understand accounting in the village sector or what is meant by government accounting.

Based on the background and inconsistencies in the results of previous studies that have been described above. Therefore, researchers are interested in conducting research with the title The Influence of Parenting Patterns and Learning Styles on Student Achievement in Class XI and XII Accounting and Finance Institute for Government Accounting Subjects at SMK Negeri 6 Jakarta. Because basically researchers have observed how the attitudes and behavior of students while studying when researchers carry out Teaching Skills Practice (PKM) activities from July to December 2019. Based on the results of observations obtained by researchers, the attitudes or behavior of students in learning activities are still relatively dominant at the time. The researcher first entered class XI and XII in Accounting and Financial Institutions at the school. As well as the learning achievement of students is still relatively low, especially in the subject of Government Accounting, based on the results of interviews with several subject teachers and several students regarding the results of tests in the 2018-2019 school year, where it is explained that many students scored below the minimum criteria (KKM).

METHODELOGY

Learning Achievement

(Syah, 2015) explain that learning achievement is the disclosure of ideal learning outcomes covering all psychological domains that have changed as a result of student experiences and learning processes. Meanwhile, according to (Wahab, 2015) Learning Achievement is the level of success of students or students in learning material at school or boarding school which is expressed in the form of a certain score. Meanwhile (Hamdani, 2011) revealed that, Learning Achievement is the result of an activity that has been carried out, created, both individually and in groups. Achievement will never be generated as long as someone is not doing activities.

Learning Achievement Indicators

According to (Syah, 2015) In principle, the disclosure of ideal learning outcomes includes all psychological domains that have changed as a result of student experiences and learning processes. The main key to obtaining measurements and data on student learning outcomes as described above is knowing the outline of indicators (indicators of certain achievements) associated with the type of achievement to be expressed or measured, as follows:

1. Creative Domain (Cognitive)

The indicators of each realm of copyright (cognitive) are as follows:

- a. Observations
- b. Memory
- c. Understanding
- d. Application / application Analysis
- e. Synthesis (Making new and complete alloys)
- 2. Domain of Sense (Affective)

The indicators of each realm of copyright (cognitive) are as follows:

- a. Observations
- b. Memory
- c. Understanding
- d. Application / application,
- e. Analysis (careful inspection and sorting).
- f. Synthesis (Making new and complete alloys).
- 3. Domain of Sense (Affective)

The indicators of each affective domain are as follows:

- a. Acceptance
- b. The remarks
- c. Appreciation (respect)
- d. Internalization (deepening)
- e. Characterization (appreciation.
- 4. Domain of Karsa (Psychomotor)

Indicators in each psychomotor domain are:

- a. Moving and acting skills
- b. Verbal and non-verbal expression skills

Parenting Parents

According to (Seto Mulyadi, Basuki, & Rahardjo, 2017), parenting can be defined as a process of total interaction between parents and children, which includes the maintenance process (feeding, cleaning and protecting) and the socialization process (teaching general behavior and according to the rules. in society. Meanwhile, according to (Suci Amin, 2018) states that parenting is a pattern of interaction between parents and children, namely how the attitudes or behavior of parents when interacting with children. Parenting style means that parents must have an integrated attitude to their children, which includes all good care from the way the parents give rules to children in all aspects, giving gifts when the child achieves something or appreciates the child well. As explained again according to (Syamaun, 2017), parents as caregivers of children play a very decisive role in children's development. If parents succeed in educating and guiding their children at home, of course school education will work well.

Types of Parenting Parents

According to (Suci Amin, 2018) there are several types of parenting styles and forms of parenting including:

- a. (Authoritarian Parenting Style)
- b. (Authoritative Parenting Style)
- c. (Indulgent Parenting Style)

Learning Styles

According to (DePorter & Hernacki, 2004), learning style is a combination of how it absorbs, and then organizes and processes information. Meanwhile, according to (Arends, 2008) Learning style is how students perceive their world and how they process and reflect on information. Also added according to (Porter, Reardon, & Singer-Nourie, 2014), Learning Style is a different way for everyone to process information. (Khuluqo, 2017) states that learning style is a habit shown by individuals in processing information and knowledge and learning a skill. Meanwhile (Chatib, 2009) formulated that, Learning Style is a way for someone to feel easy, comfortable, and safe while studying, both in terms of time and senses.

Types of Learning Styles

(Khuluqo, 2017) explain of the three learning styles is as follows:

- a. (Visual Learners)
- b. (Auditory Learners)
- c. (Kinestetic Learning)

Hypothesis Formulation

From the explanation of the conceptual description and theory described in this study, the researcher formulated the research hypothesis as follows:

- 1. There is an influence between parenting style on learning achievement
- 2. There is an influence between learning styles on learning achievement.
- 3. There is an influence between parenting styles and learning styles on learning achievement.

This research was conducted at SMK Negeri 6 Jakarta, which is located on Jalan Prof. Joko Sutono SH, Melawai, Kebayoran Baru, South Jakarta. This place was chosen because it is based on the experience and observations of researchers who have carried out the Teaching Skills Practice from July to December 2019. The time for this research was conducted for 5 months starting from February to June 2020.

The research method used in this research is a quantitative research method with a correlational approach. This type of data collection is done by using a survey.

(Sugiyono, 2011) explain that population is a generalization area consisting of objects or subjects that have certain qualities and characteristics that are determined by the researcher to be studied and then draw conclusions. In accordance with Sugiyono's opinion, the population of this study was all students of SMK Negeri 6 Jakarta. With a total of 682 students.

Population Detail

Class	Population	Sampel
XI AKL 1	36	36/106 x 83 = 28
XI AKL 2	36	36/106 x 83 = 28
XII AKL 1	34	34/106 x 83 = 27
Total	106	83

In this study the researchers used random sampling techniques. According to Sugiyono(2018) proportional random sampling is each member of the population has the same opportunity and opportunity to be chosen as a sample. The determination of the sample in this study refers to the Isaac and Michael tables that with a population of 106 people, the sample needed was 83 students, the error rate used was 5%.

DISCUSSION AND RESULT

Data collection technique

This study uses two variables to be examined namely the dependent variable and the independent variable, parenting pattern (X1) and learning style (X2) as the independent variable and learning achievment (Y) as the dependent variable. Researchers collect data primarily for parenting pattern (X1) and learning style (X2) as the independent variable and learning achievment (Y). Primary data is data taken without going through intermediaries but directly obtained from the sample. This research instrument measuring the two variables will be explained as follows:

Normality test

The results of the normality test using Kolmogorov-Sminov can be concluded that the data in this study are normally distributed. It can be proven that the significance level of parenting pattern is 0.113 > 0.05, learning styles level is 0.052 > 0.05, and Learning Style level is 0.110 > 0.05. Then it can be concluded that the data from the three variables are normally distributed and the data can be used in the next analysis.

Linearity Test

The test results found that the significance obtained at 0,000 <0.05 can be seen that the parenting pattern variable data has a linear relationship to learning achievment variable. The test results found that the significance of the data of 0,000 <0.05 can be known learning styles variable data has a linear relationship to learning achievment variable.

Multiple Regression Test

Researchers conducted a multiple regression test aimed at seeing whether there is a relationship between two independent variables on the dependent variable in a linear fashion. The following is the multiple regression test of this research:

Multiple Regression Test

From the above data it can be found that the multiple regression equation obtained is as follows:

$\dot{Y} = 58,015 + 0,094X1 + 0,084X$	$\dot{\mathbf{Y}} =$	58.01	5 + 0	.094X1	+	0.084X2
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Coefficients ^a											
		Unstand	lardized	Standardized						Colline	arity
ļ.		Coeffi	cients	Coefficients			Co	orrelation	S	Statist	ics
			Std.				Zero-				
М	odel	В	Error	Beta	t	Sig.	order	Partial	Part	Tolerance	VIF
1	(Constant)	58,015	1,171		49,558	,000					
	Pola Asuh Orang Tua	<u>,094</u>	,009	,434	10,132	,000	,679	,750	,405	,873	1,146
	Gaya Belajar	,084	,005	,686	16,026	,000	,841	,873	,641	,873	1,146

a. Dependent Variabel: Prestasi

Belajar

This can be interpreted that if the Parenting Style (X1) and Learning Style (X2) are 0, then Learning Achievement (Y) has a value of 58.015. The value of the X1 coefficient is 0.094, which means that if the Parenting Style variable (X1) increases by 1 point, Learning Achievement (Y) will increase by 0.094 at a constant of 58.015 assuming the learning style coefficient value (X2) is fixed.

While the learning style coefficient (X2) is 0.084, which means that if the Learning Style variable (X2) increases by 1 point, the Learning Achievement variable (Y) will increase by 0.084 at a constant of 58.015 assuming the coefficient value of Parenting (X1) remains constant.

F test

Obtained the F count value of 272.375. The value of F table can be found in the statistical F table at the significance level of 0.05, df 1 (number of variables - 1) or 3-1 = 2, and df 2 = nk-1 (n is the amount of data and k is the number of independent variables) or 83-2-1 = 80. Obtained Ftable value of 3.11. So that F count of 272.375> 3.11 means that H0 is rejected. So it can be concluded that Parenting Patterns and Learning Styles simultaneously affect learning achievement.

T test

The results of the T-test table carried out in the IBM SPSS version 23.0 program obtained the T-count for the Parenting Parenting Pattern variable of 10.132 and the T-table was achieved in the T-table statistical table at significant 0.05 with df = nk-1 or 83-2-1 = 80, then obtained T table of 1.664. It is known that the Tcount of Parents' Parenting Patterns is 10,132> 1,664, then H0 is rejected, so it can be concluded that the Parenting Pattern has a significant effect on Learning Achievement. Meanwhile, based on the results of the T-test, it is also known that the T-count of the Learning Style variable is 16.026> 1.664, then H0 is rejected, so it can be concluded that the Learning Style variable has a significant effect on the

Learning Achievement variable.

Analysis of the Coefficient of Determination

The coefficient of determination test results with a value of R2 of 0.872. So that the ability of the variables of Parenting Parents and Learning Styles to explain Learning Achievement simultaneously is equal to 87.2%.

1. Effect of Parenting Parent on Learning Achievment

The highest frequency of Learning Achievement variable lies in the 3rd (third) class interval in the range 84-86 with a relative frequency of 46%. While the lowest frequency is located in the 4th (fourth) interval in the range 87-89 with a relative frequency of 7%. This shows that the level of student achievement in the subject of Government Accounting is quite good because it is above the KKM, namely 75, as many as 13 students with a value range of 78-80. There are 10 students who have reached the maximum score, with a value of 90-92.

The results of the normality test for the Parenting Style variable showed the Asymp Sig (2-tailed) of 0.113 > 0.05. And the results of the learning style variable normality test showed the Asymp Sig (2-tailed) of 0.052 > 0.05. Also the results of the normality test of the Asymp Sig (2-tailed) Learning Achievement variable were 0.110 > 0.05, it can be concluded that the data used in this study were normally distributed data. Then based on the results of the T test, it is obtained that the tcount is 10,132 and the ttable is statistical with a significance of 0.05 with df = 0.05 n·k-1 or 0.05 n·k-1 = 0.05 then the t table is 0.05 n·k-1 table which is

2. Effect of Learning Styles on Learning Achievment

The lowest frequency is located in the 1st (one) interval, namely in the range 141-153 with a relative frequency of 4%. This shows that the level of student learning styles is good even though it is not maximized because the highest frequency is still located in the 3rd (third) class which is already above the average (mean), which is 21 students, and there are 12% of the research sample that reflects the level of Learning style is maximal. The lowest frequency is in the 1st (one) interval, namely in the range 141-153 with a relative frequency of 4%. This shows that the level of student learning styles is good even though it is not maximized because the highest frequency is still located in the 3rd (third) class which is already above the average (mean), which is 21 students, and there are 12% of the research sample that reflects the level of Learning style is maximal.

Then the results of the normality test for the Learning Style variable show Asymp. Sig (2-tailed) of 0.052 means> 0.05. So it can be concluded that the Learning Style variable used in this study is normally distributed. Then, based on the results of the T test, it is obtained that the learning style variable T count is 16.026> 1.664, then H0 is rejected, so it can be concluded that the Learning Style variable has a significant effect on the Learning Achievement variable.

3. Effect of Parenting Parent and Learning Styles on Learning Achievment

Based on the results of the multiple regression test count together, it is obtained Y = 58.015 + 0.094 X1 + 0.084 X2. This can be interpreted that if the Parenting Style and Learning Style are 0, then Learning Achievement has a value of 58.015. The value of the X1 coefficient is 0.094, which means that if the Parenting Pattern variable increases by 1 point, Learning Achievement will increase by 0.084 at a constant of 58.015 assuming the learning style coefficient value is constant.

Meanwhile, the learning style coefficient value is 0.084, which means that if the Learning Style variable has increased by 1 point, the Learning Achievement variable will increase by 0.084 at a constant of 58.015 assuming the coefficient value of Parenting Parents is fixed. The Learning Style coefficient is positive, which means that there is a positive influence between the Learning Style variable and Learning Achievement.

Furthermore, it is also known that the results obtained from the Fcount value of 272.375. The value of F table can be found in the statistical F table at the significance level of 0.05, df 1 (number of variables - 1) or 3-1 = 2, and df 2 = nk-1 (n is the amount of data and k is the number of independent variables) or 83-2-1 = 80. Obtained Ftable value of 3.11. So that Fcount of 272.375> 3.11 means that H0 is rejected. So it can be concluded that Parenting Patterns and Learning Styles simultaneously affect learning achievement.

In this study, the coefficient of determination test was also carried out to measure how successful the regression model used in predicting the value of the dependent variable was. The results obtained after performing calculations using the IBM SPSS version 23.0 program found that the R2 value was 0.872. So that the ability of the variables of Parenting Parents and Learning Styles to explain Learning Achievement simultaneously is equal to 87.2%. Which means that the independent variables used in this study are only able to explain 87.2% of the effect on the dependent variable, namely Learning Achievement.

CONCLUTION AND SUGGESTION

There is a positive and significant influence between parenting styles on learning achievement. There is a positive and significant influence between learning styles on learning achievement. There is a positive influence between parenting styles and learning styles on learning achievement. This can be interpreted that the higher the parenting style and the student's learning style, the higher the student's learning achievement, and if the parenting style and the student's learning style are low, the learning achievement will be low.

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