



INFLUENCE OF LEARNING INTERESTS, FAMILY ENVIRONMENT AND SCHOOL ENVIRONMENT ON ACCOUNTING PRACTICUM LEARNING OUTCOMES

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Abstract

This study aims to determine the effect of interest in learning, family environment, and school environment on the improvement of learning outcomes of Accounting Practicum for the Service and Trade Company in grades XI and XII students majoring in Accounting at SMK Negeri 3 Jakarta. This research uses a quantitative approach with a survey method. The study population was 105 students. The sample used was 84 students using the Simple Random Sampling technique. The results of the study found that there was a significant and positive effect simultaneously between interest in learning, the family environment and the school environment on improving learning outcomes. Furthermore, the test results concluded that interest in learning has a positive effect on learning outcomes. The family environment has a positive effect on learning outcomes. Then the school environment has a positive effect on learning outcomes.

Abstrak

Penelitian ini bertujuan untuk mengetahui minat belajar, keluarga lingkungann, dan lingkungan sekolah terhadap peningkatan pembelajaran hasil Praktikum Akuntansi Perusahaan Jasa dan Dagang di siswa kelas XI dan XII jurusan Akuntansi di SMK Negeri 3 Jakarta. Penelitian ini menggunakan pendekatan kuantitatif dengan metode survei. Pembelajaran populasi adalah 105 siswa. Sampel yang digunakan adlaah 84 siswa dengan menggunakan Teknik Simple Random Sampling. Hasil penelitian menemukan bahwa ada pengaruh yang signifikan dan positif secara simultan antara minat terhadap pembelajaran, lingkungan keluarga, dan lingkungan sekolah pada hasil peningkatan belajar. Selanjutnya, hasil pengujian menyimpulkan bahwa, minat pembelajaran berpengaruh positif terhadap hasil belajar. Lingkungan keluarga memiliki efek positif pada hasil belajar. Maka lingkungan sekolah memiliki efek positif pada hasil belajar.

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INTRODUCTION

Education is a process of activities that serve to improve the quality of human resources. Success in the world of education as a determining factor in achieving the goal of national development in the field of education is to educate the life of the nation. According to Law No. 20 of 2003 on the National Education System article 1 defines education as a conscious and planned effort to realize the learning atmosphere and learning process so that learners actively develop their potential to have religious spiritual strength, self-control, personality, intelligence, noble morals, as well as the necessary skills of themselves, society, nation and country.

So that in implementing the principle of the implementation of education must be in accordance with the purpose of national education as written in Law No. 20 of 2003 article 3, namely developing the ability and forming the character and civilization of a dignified nation in order to educate the life of the nation, aiming to develop the potential of learners to become human beings who believe and fear God Almighty, Be noble, healthy, knowledgeable, capable, creative, independent, and become a democratic and responsible citizen.

In order for educational goals to be achieved in accordance with expectations, a good teaching and learning process is needed in order to produce outputs or graduates that are in accordance with superior and quality expectations so that they can compete when starting to enter the world of work. Learning is the most important activity in the world of education. This means that the success or not achievement of many educational goals depends on how the process that students experience as students in learning.

But now the world is shocked by the outbreak of corona virus or better known as Covid-19 (Corona Virus Diseases-19). As a result, teaching and learning activities suddenly have to be carried out using a remote learning system through the internet or online networks. Educators and learners who are accustomed to learning activities with direct interaction in the classroom, must adjust and accept distance learning methods as the only way to carry out teaching and learning activities (Media Indonesia, 2020).

At the start of the new school year, a number of teachers and parents expressed concern about the academic development of students after the implementation of distance learning (PJJ) to suppress Covid-19 transmission. According to them, the limitations of supporting facilities to the absence of students studying at home, making the system has not been effective, circumstances that result in students' academic achievements are left behind. According to Yusra Tebe, Emergency Education Specialist from UNICEF, assessing the Covid-19 pandemic made the quality of education down. Students miss out on learning opportunities as they should (Winahyu, 2020).

In connection with the preparedness or absence of students in learning activities in the pandemic period, it also has an impact on the interests of students. Students who have less interest in learning will experience boredom and saturation in learning activities towards the subject matter provided by the teacher. Lack of learning can also cause learning outcomes to decrease, this is characterized by the number of students who feel saturated in following the learning process online and student knowledge is also decreasing (Rajab, 2020).

Environmental factors that exist around students also affect students' learning outcomes. The family environment is a big factor in the success of children in learning, especially in this pandemic. Due to the transmission of the Covid-19 virus through

human contact, Minister of Education and Culture Nadiem Makarim, issued a circular that written that the learning process is carried out from home through online learning (Kompas Siana, 2020a).

Learning activities conducted online force parents to be directly involved in their children's learning activities. The role of parents and families is very important in accompanying their children to study online at home (Kompas Siana, 2020). But some parents and students complain that the online learning system is considered less effective than face-to-face learning in school. In addition, supervision of learning activities to teach children is lacking and children begin to saturate being at home. Of course, it is different when the child's learning process is accompanied by teachers and parents (News Okezone, 2020).

With regard to the above facts, some previous researchers also concluded the factors that influence learning outcomes. As research conducted by (Wijaya and Bukhori, 2017) explains that learning motivation, family factors, school factors, and community factors simultaneously have a positive and significant effect on learning outcomes. In addition, other researchers (Odeh, Angelina and Dondo, 2015) mentioned that there is a significant influence on the school environment on student learning outcomes in Nigeria's Senatorial District of Benue State. Then findings from other studies (Lee, Chao and Chen, 2011) showed that when Taiwanese vocational students have a satisfied attitude toward their teachers, both study interests and study hours have a positive and significant influence on learning outcomes. The above factors are some of the factors that can affect student learning outcomes. If this situation is allowed continuously, it will result in the academic achievement of students continue to decline.

Theoretical Studies

Learning Interests

Interest in learning is the feeling of liking or interest of learners presented with lessons so as to encourage learners to master knowledge and experience, it can be shown through participation and activeness in seeking knowledge and experience (Qomariah & R Sudiarditha, 2017). Interest in learning is a sense of liking or pleasure in doing an activity without anyone telling, which will be noticed continuously because there is a sense of interest (Slameto, 2013). Another opinion (Suprijanto, 2017) states that interest in learning is a desire that comes from conscience to participate in learning activities.

Students who have an interest in the subjects will tend to focus their attention during the learning process, when the student is able to focus on what he is learning then the subject matter delivered can be easily stored in the student's memory, this will affect the level of competence of the material mastered so that the learning outcomes that can be achieved can be more optimal (Sukarno & Hardinto, 2018).

Learning with interest will encourage students to learn better than learning without interest. Learning interest arises if students are interested in learning because it suits their needs. If there are students who are less interested in learning, it can be tried so that they have a greater interest by explaining things that are interesting and useful for life and things related to the ideals and related to the subject matter learned.

Students who have a Learning Interest have symptoms in the form of: Concentration of attention to the lesson because of interest, a feeling of pleasure towards the object being targeted, a willingness to do learning activities (Khairani, 2016). Then

another opinion (Slameto, 2013) states that students who have an interest in learning are expressed by preferring one thing over another, participation in an activity, tend to pay greater attention to the subject, and is always followed by feelings of pleasure and therefore satisfaction is obtained.

While Syaiful Bahri Djamarah revealed that learning interests can be expressed by statements of liking something more than others, active participation in a learning activity, and paying greater attention to something he is interested in regardless of the other (Djamarah, 2011). Interest in learning is a psychological aspect that presents itself in several symptoms such as feelings of pleasure, attraction, and high involvement so that it will cause a sense of attention, excitement, responsiveness and feelings of liking shown through enthusiasm and activeness in learning activities (Zanikhan, 2008).

Work Environment

Kompri expressed his opinion that the school environment is an environment where the process of education and learning is carried out systematically, programmatically and planned from the elementary level to higher education, so that the results will be maximal, both for educators and for people who are the subject of education itself, namely students. The influence of the school environment either directly or indirectly greatly affects the learning process and the results of the learning process or can also be called achievement achieved by students (Kompri, 2014).

A school is a special institution, a vehicle, a place to organize education, in which there is a teaching and learning process to achieve certain educational goals. According to Nana Syaodih Sukmadinata, the school environment also concerns the academic environment, namely the atmosphere and implementation of teaching and learning activities, various curricular activities (Sukmadinata, 2011). Then Uyoh Sadulloh stated that the school environment is an educational environment that is deliberately designed and implemented with strict rules, such as having to be tiered and sustainable, so it is called formal education (Sadulloh, 2015).

The school environment is divided into two, namely the physical environment, the environment around humans in the form of natural conditions, such as the state of the soil, the state of the seasons, and so on; And social environment, the interaction that individuals have with each other in society (Walgito, 2010). Meanwhile, according to Nana Syaodih Sukmadinata, the school environment includes the physical environment of the school such as the campus environment, existing learning facilities and infrastructure, learning resources, learning media and etc., the social environment that concerns the student's relationship with his friends, his teachers, and other school staff (Sukmadinata, 2011).

Another opinion was also expressed by Muhibbin Shah who stated that the 6 school environment consists of social environment and nonsocial environment. Where the social environment of the school such as teachers, education personnel and classmates can affect the spirit of learning students, while the nonsocial environment of the school such as school buildings and location, learning tools, and study time (Shah, 2013).

Learning Outcomes

Learning outcomes are the result of an interaction of learning and teaching (Shah, 2013). Learning outcomes are the process of interaction between teachers and students obtained according to learning experience and ends with changes in habits, behavior based on practice or practice, so that they have thinking skills, skills, and attitude skills (Ermi, 2015). The most important part of learning is learning outcomes which are the achievement of learning goals and as a product of the learning process. Where a person can be said to have learned something when in him there has been a change (Ulya, 2016).

Satisfactory learning results show the level of student mastery of the material delivered by the teacher is maximal. All dimensions related to the learning process boil down to the results achieved by students or commonly called learning outcomes (Slameto, 2013). Learning outcomes are the result of interaction of various factors that affect the learning process, both factors from within the student and factors from outside the student. According to Muhibbin Shah (Shah, 2012), learning outcomes are influenced by internal factors of students which include interests, talents, attitudes, intelligence / intelligence levels, and motivation. Also external factors of students consisting of the social environment (family environment, school environment and community environment) and non-social environment.

Then Kompri suggested that students' learning success is influenced by two factors, namely internal factors and external factors. Things that include internal factors include physical health, intelligence, interests, talent, motives, attention, and how to learn. While that includes external factors, namely the natural environment, family environment, community, school and lessons (Kompri, 2014). Another opinion (Slameto, 2013) mentions factors that affect learning divided into 2 groups, namely internal factors and external factors. Internal factors include physical health, intelligence, attention, interest, talent, motives, maturity, and readiness. Then external factors include family factors, school factors, and community factors.

Learning Outcomes are a number of experiences obtained by students covering the cognitive, affective and psychomotor realms (Rusman, 2017). In principle, the disclosure of ideal learning outcomes (Shah, 2012) covers all psychological realms that change as a result of students' experiences and learning processes depicted through three dimensions, namely the Realm of Creativity (Cognitive), The Realm of Taste (Affective), and the Realm of Karsa (Psychomotor). The learning experienced by students can provide optimal learning outcomes for students in the form of learning outcomes that include attitudes, knowledge and skills (Azizah & Wahyudi, 2017). In another opinion (Suyono & Hariyanto, 2013) one of the goals or intentions of learning is to develop all aspects of intelligence so that students will become complete humans who have three intelligences, namely Intelligent (Cognitive), Emotionally Intelligent (Affective), and Intelligent psychomotor.

Kompri said the success of student learning is fundamentally influenced by two factors, namely internal factors and external factors. Things that include internal factors include intelligence, talent, motives, interests, attention, physical health and how to learn. While covering external factors include the natural environment, family environment, community, school and lessons (Kompri, 2014). It was then put forward by Muhibbin Shah in his explanation that learning outcomes are influenced by internal

factors of students (interests, attitudes, intelligence levels, talents, and motivations) and external factors of students, consisting of social environment (family environment, school environment and community environment) and non-social environment (Shah, 2012).

Other opinions (Slameto, 2013) suggest that factors that can affect student learning outcomes consist of internal factors (health, disability, intelligence, attention, interest, discipline, and motivation), and external factors (family environment, school environment, and peers). Here is the design of this study described as follows.

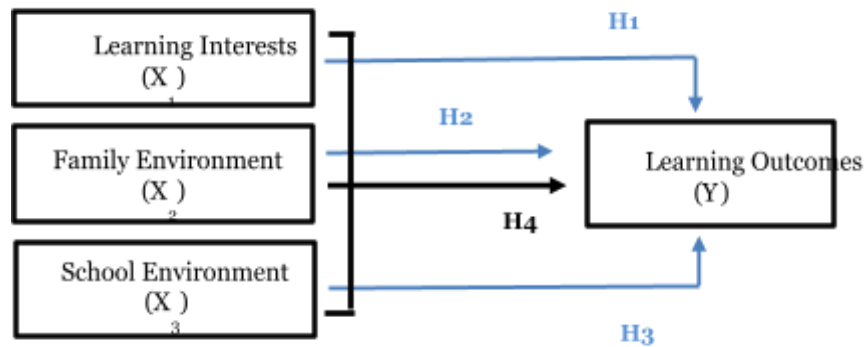


Figure 1. Constellation of Research

METHOD

This research uses a quantitative approach. The population in this study was 105 students in grades XI and XII with a total sample of 84 students. The research site was conducted at SMK Negeri 3 Jakarta. This study was conducted within 3 months, starting from January 2021 to March 2021. This research is a correlational study with the method used is the survey method. A correlational approach is a study that aims to determine the relationship of two or more variables.

The instrument used in this study is a questionnaire in the form of a questionnaire. Statements related to free variables are formulated in questionnaires based on indicators that have been compiled using the Likert scale. While the documentation is used to obtain secondary data in the form of accounting practicum learning results in students of grades XI and XII majoring in accounting in the academic year 2020/2021. The data processing in this study used the SPSS program version 25.

RESULTS AND DISCUSSION

Based on the results of research and calculations that have been conducted on 84 students in grade XI and XII majoring in Accounting of SMK Negeri 3 Jakarta related to the influence of learning interests, family environment, and school environment on learning outcomes obtained multiple regression equations with $Y = 55,193 + 0.185 X1 + 0.175 X2 + 0.166 X3$. This means that if the interest in learning (X1), family environment (X2) and school environment (X3) value 0, then the learning outcome (Y) has a score of 55,193. The coefficient value of X1 is 0.185 which means that if the interest in learning (X1) increases by 1 point, then the learning outcome (Y) will increase by 0.185. Then, the coefficient value of X2 of 0.175 which means that if the family environment (X2) increases by 1 point then the learning outcome (Y) will increase by 0.175. And the regression coefficient value of X3 of 0.166 which means that if the school environment

(X3) increases by 1 point then learning outcomes (Y) will increase by 0.166.

Based on the calculation of partial regression coefficient test or T test, t hitung obtained from learning interest of 2.436 and t tabel of 1.99006. It is known that t hitung of learning interest is greater than t table which is $2.436 > 1.99006$. Thus, it can be concluded that learning interests have a significant positive influence on learning outcomes. Then, it is known that t hitung from the family environment is larger than the t table which is $3.079 > 1.99006$. Thus, it can be concluded that the family environment has a significant positive influence on learning outcomes. Furthermore, it is known that t hitung from the school environment is larger than the t table which is $2,441 > 1.99006$. Thus, it can be concluded that the school environment has a significant positive influence on learning outcomes.

The result of calculations from simultaneous regression coefficient tests or F tests, can be seen that the F hitung value is 14,148 and the F tabel value is 2.72. So that the value of F hitung is greater than the value of F tabel which is $14,148 > 2.72$. This explains that learning interests, family environments, and school environments simultaneously influence learning outcomes. The amount of contribution of student learning outcome variables is determined by the variables of learning interest (X1), family environment (X2), and school environment (X3), it can be known from the results of the Coefficient of Determination that the value of R^2 is 0.347. Statistically this value gives the understanding that 34.7% of the student's learning outcome variance is determined or influenced by learning interests, family environment, and school environment, the remaining 57.9% is influenced and explained by other variables that are not studied.

CONCLUSIONS AND SUGGESTIONS

Based on the theoretical studies and descriptions of the results of the research that have been outlined in the previous chapters, it can be concluded that:

- (1) There is a positive influence between learning interests and the learning outcomes of the Accounting Practicum of Service and Trade Companies in students of grades XI and XII of SMK Negeri 3 Jakarta. Coefficient X1 positive value means that the increasing interest in learning students will also increase student learning outcomes;
- (2) There is a positive influence between the family environment and the results of learning the Accounting Practicum of Service and Trade Companies in students of grades XI and XII of SMK Negeri 3 Jakarta. The X2 coefficient is positive, meaning that the increasing the student's family environment will increase the student's learning outcomes.
- (3) There is a positive influence between the school environment and the results of learning the Accounting Practicum of Service and Trade Companies in students of grades XI and XII of SMK Negeri 3 Jakarta. Coefficient X3 positive value means that the increasing student school environment will also increase student learning outcomes.
- (4) There is a positive influence between learning interests, family environment and school environment with the learning outcomes of The Accounting Practicum of Service and Trade Companies in students of grade XI and XII of SMK Negeri 3 Jakarta. The coefficient of interest in learning (X1), family environment (X2) and school environment (X3) is positive value means that the increasing interest in learning students and the carrying capacity of the family

environment and school environment, the more students' learning outcomes will increase.

Based on the conclusions above, the author can give the following advice:

- (1) For teachers, it is necessary to consider how to increase students' learning interest in the delivery of materials and evaluations and can choose learning methods and media that can increase learning interest so that students can achieve optimal learning outcomes;
- (2) For schools, it is expected to provide a school environment that can support learners to learn comfortably and conducive so that students can concentrate and focus on learning activities in school;
- (3) For parents, it is expected to provide support to their children so that students feel able and do not hesitate to do something and provide a comfortable atmosphere to learn in a family environment for the advancement of student learning outcomes;
- (4) For students, students who still have a low interest in learning, it is best to start growing an interest in learning and understanding the responsibilities as a student.

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