

The Role of Learning Motivation to Mediate the Factors Affecting Basic Accounting Learning Outcomes

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DOI: 10.15294/eeaj.v10i1.38888

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Sejarah Artikel

Received: December 30, 2020
Approved: January, 31 2021
Published: February, 28 2021

Keywords

Learning facilities; Learning interest; Learning motivation; Learning outcomes; Teacher teaching skills

Abstrak

Penelitian ini dilakukan untuk mengetahui apakah fasilitas belajar, keterampilan mengajar guru, dan minat belajar berpengaruh terhadap hasil belajar akuntansi dasar kelas X SMK Negeri 1 Surabaya melalui motivasi belajar. Jenis penelitian ini adalah penelitian kuantitatif. Populasi penelitian adalah peserta didik kelas X kompetensi keahlian akuntansi dan keuangan lembaga SMK Negeri 1 Surabaya. Sampel yang digunakan berjumlah 119 peserta didik, dipilih dengan teknik simple random sampling. Angket dan dokumentasi digunakan untuk memperoleh data penelitian. Analisis data menggunakan teknik analisis statistik deskriptif dan analisis jalur. Hasil penelitian menunjukkan bahwa adanya pengaruh langsung fasilitas belajar sebesar 4,20%, keterampilan mengajar guru sebesar 19,27%, dan minat belajar sebesar 5% terhadap hasil belajar akuntansi dasar. Serta terdapat pengaruh tidak langsung fasilitas belajar, keterampilan mengajar guru, dan minat belajar terhadap hasil belajar akuntansi dasar melalui motivasi belajar. Berdasarkan hasil penelitian, peran motivasi belajar tidak mampu memediasi secara sempurna sehingga diharapkan penelitian selanjutnya dapat meneliti faktor-faktor lain yang mempengaruhi motivasi belajar sebagai variabel mediasi. Bagi guru diharapkan tetap dapat lebih kreatif dan inovatif agar peserta didik termotivasi, serta bagi peserta didik diharapkan untuk memperhatikan faktor-faktor yang ada dalam diri dan luar diri dalam mencapai hasil belajar.

Abstract

This research was conducted to determine whether learning facilities, teacher teaching skills, and interest in learning affect the learning outcomes of basic accounting for class X SMK Negeri 1 Surabaya through learning motivation. This type of research is quantitative research. The study population was class X students with competency skills in accounting and finance at SMK Negeri 1 Surabaya. The sample used was 119 students, selected by a simple random sampling technique. Questionnaires and documentation were used to obtain research data. Data analysis used descriptive statistical analysis techniques and path analysis. The results showed that there was a direct effect of learning facilities at 4.20%, the teaching skills of teachers by 19.27%, and interest in learning by 5% on basic accounting learning outcomes. And there is an indirect effect of learning facilities, teacher teaching skills, and interest in learning on basic accounting learning outcomes through learning motivation. Based on the results of the study, the role of learning motivation is not able to mediate perfectly, so it is hoped that further research can examine other factors that influence learning motivation as a mediating variable. For teachers, it is hoped that they can be more creative and innovative so that students are motivated, and for students, they are expected to pay attention to the factors that exist within and outside themselves in achieving learning outcomes

How to Cite

Veronica, Dewi & Listiadi, Agung. (2021). The Role of Learning Motivation to Mediate the Factors Affecting Basic Accounting Learning Outcomes. *Economic Education Analysis Journal*, 10(1), 54-64.

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INTRODUCTION

Quality and superior human resources can be created through education. The government strives to achieve national education goals by implementing 3 (three) educational channels, including formal, non-formal and informal education. One of the Indonesian formal educational institutions which aims to prepare the workforce is vocational high schools. Vocational High School (SMK) accounting and financial institution expertise program, requires students to be able to do financial bookkeeping at small companies, national companies, and government institutions. Thus, students must complete the subject of vocational specialization. Basic accounting subjects are included in the basic subject group. This means that students must master these subjects before receiving advanced accounting productive subjects.

Table 1. Value of Basic Accounting Daily Test (UH) in SMK Negeri 1 Surabaya

Classes	Total Students	Average Score
X AKL 1	36	69.9%
X AKL 2	36	58.8%
X AKL 3	36	76%
X AKL 4	36	66.8%
X AKL 5	35	73.3%
Average UH score		68.96%

Source: Secondary data processed, 2019

Table 1 shows the results of the preliminary study conducted at SMK Negeri 1 Surabaya, it was found that 68.96% of the basic accounting teaching materials had been mastered by students, meaning that the learning outcomes were in a good category.

Learning outcomes will be obtained when students have completed the learning process marked by being able to understand the material, have skills, and positive behavior. According to Roestiyah (in Djamarah & Zain, 2014) learning outcomes are the appearance of the expected behavior of students after

learning the teaching materials taught by the teacher. Optimal learning outcomes can be determined from learning completeness, being skilled in doing assignments, and having a good appreciation of the lesson (Arifin, 2010). Optimal learning outcomes are representative forms of the optimal learning process. To achieve optimal learning outcomes, factors that influence it are needed, these factors can be intrinsic and extrinsic factors. Intrinsic factors or factors that exist in students, namely interest and motivation to learn, while extrinsic factors which are the influence of other things outside of students can be in the form of teaching quality which is related to learning facilities and teacher teaching skills. The quality of teaching itself is a measure of the effectiveness of achieving the learning objectives of the learning process (Sudjana, 2010).

Learning facilities are learning support facilities, with the available facilities that are expected to be able to provide assistance and students in carrying out learning activities (Djamarah & Zain, 2014). Planning for the procurement of facilities in schools is an effort to improve the quality of the learning process, so good management is needed so that the provision is appropriate for the purpose and is successful in its utilization. Complete learning facilities at schools include learning media, equipment, books and other learning resources, as well as learning spaces. The learning space for the institution's accounting and finance expertise program includes classrooms, library rooms and laboratory rooms. It is known that the learning facilities at SMK Negeri 1 Surabaya are complete and adequate. Complete learning facilities can improve learning outcomes (Napitupulu & Munthe, 2019). Rahmayanti and Nurkhin (2019) in their research also concluded that 9.55% of learning outcomes were influenced by learning facilities, but this opinion is contrary to Reski's research (2018).

In addition to learning facilities, the role of the teacher also has an influence on the achievement of student learning outcomes. The teacher is a director as well as an actor in

creating and planning learning activities that will be applied in the classroom. A learning atmosphere with good conditions can be created by teachers with teaching skills that include the skills to ask questions, give praise, make variations in teaching, start and end learning, direct discussions, master classes, and guide small groups and individuals (Mulyasa, 2016). Based on observations made at SMK Negeri 1 Surabaya, it is known that accounting teachers already have quite good teaching skills, as evidenced by the teacher's sufficient attention to how much understanding the students have in their learning. Teachers' teaching skills can contribute 40.7% of the impact on learning outcomes (Suryati, 2016), but this is not in line with Budiman's opinion (2015).

Interest is a tendency to pay attention to an activity that is carried out continuously accompanied by feelings of pleasure and interest, and is not forced by others (Slameto, 2015). According to Djamarah & Zain (2014) learning is very much influenced by interest, because if students have an interest in the teaching material being studied, they will study seriously because they are interested and feel happy. Meanwhile, teaching materials that are not in demand will be rarely studied, so that the teaching materials are less mastered. Students at SMK Negeri 1 Surabaya seem to have an interest in learning because they often show curiosity about accounting material. Research conducted by Suryati (2016) concluded that interest in learning affects learning outcomes by 37%. However, Jamilah and Isnaini's research (2017) concluded that learning outcomes were not influenced by interest in learning.

Students who are motivated to carry out learning activities with guaranteed continuity and direction, are caused by an effort in themselves which is the role of learning motivation. A desire to learn, where a person already knows and understands what and why studying it is called learning motivation (Sardiman, 2012). Mc Donald (in Sardiman, 2012) argues that motivation has 3 (three) important

elements including: (1) showing a person's physical activity which is initiated by a change of energy; (2) it suggests feeling; and (3) arises as a result of stimulation in the form of goals. Motivation arises because there are motives and needs in a person. A motive is an impulse for someone to do something, while a need is a condition that arises because of an imbalance, incompatibility, or tension that demands a decision.

Motivation to learn can come from within oneself (intrinsic) and external circumstances (extrinsic). Someone who has an interest will be passionate about learning, so that interest can be used as the main tool for generating intrinsic motivation (Nuratri, 2016). Renesius et al., (2014) proved that interest in learning has a positive effect on learning motivation. Kurniawati (2016) said that teachers have a role to motivate and provide information to students, so that teacher teaching skills are important in learning motivation. In addition, learning facilities that are provided and well cared for in schools can create effective learning so that learning motivation will increase. Based on this explanation, learning facilities and teacher teaching skills are also thought to have an effect on learning motivation. Research conducted by Arsana (2019) concluded that teacher teaching skills and learning facilities have a positive effect on learning motivation. The right motivation to learn can help students achieve optimal learning outcomes. According to Taurina (2015) motivation is a very significant factor in achieving learning outcomes. Research by Novalinda et al., (2018) also shows that learning motivation can affect learning outcomes, but this opinion contradicts the opinion of Jamilah and Isnaini (2017). According to this explanation and the research gap still exists, so researchers are interested in conducting research to determine the direct and indirect effect of learning facilities, teacher teaching skills, and learning interest on basic accounting learning outcomes through learning motivation.

RESEARCH METHOD

This type of research is a quantitative study where there are numbers as research data which are then analyzed using statistics. The following is an illustration of the interaction pattern between the variables to be studied.

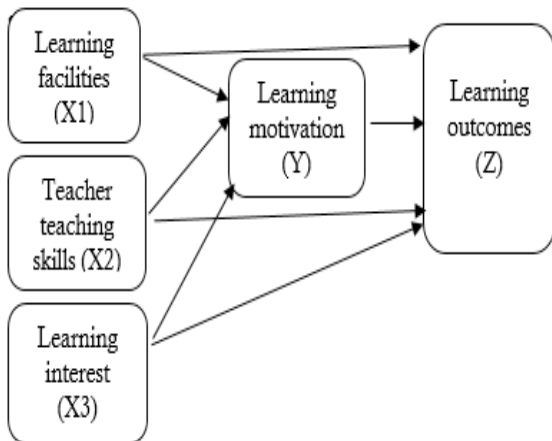


Figure 1. Patterns of interaction between variables

The target population of the study were students of class X Accounting at SMK Negeri 1 Surabaya. The research sample was selected by simple random sampling technique and the required total sample was 119 students. In this study using independent variables in the form of learning facilities (X1), teacher teaching skills (X2), and interest in learning (X3). The dependent variable is the result of the assessment at the end of the odd semester of basic accounting (Z) and the intervening variable is learning motivation (Y).

Researchers used questionnaires and documentation to obtain research data. The learning outcome data was obtained by the researcher by documenting the results of the final odd semester assessment (PAS) of basic accounting students for the 2019/2020 school year from accounting teachers in schools. Meanwhile, other variables are measured by a closed questionnaire with a Likert scale, where the scale is used to measure the value of each

instrument on each variable. The instruments in this study have passed the validity and reliability tests. Data analysis was calculated using descriptive statistical analysis, classical assumption test, path analysis, single test, and partial determination coefficient.

RESULTS AND ANALYSIS

Descriptive statistical analysis in this study is calculated by looking for the amount of the interval, so that the criteria for each variable are obtained. Based on these calculations, the results showed that as many as 50.4% of students agreed that learning facilities at school had been well managed, 52.1% of students agreed that the teaching skills of teachers were good, 50.3% of students agreed to have an interest in learning, and 46.9% of students agreed to have learning motivation. The average result of PAS in basic accounting is 81.88, this means that learning outcomes are in the excellent or optimal category.

The residual value of the regression model in this study is normally distributed based on the results of the normality test with Kolmogorov-Smirnov which is significant at $0.950 > 0.05$. The results of the heteroscedasticity test show no symptoms, this is indicated by the random distribution of dots on the scatterplot graph. The multicollinearity test results showed that the Tolerance and VIF values for each variable were $0.749 > 0.1$ and $1.336 < 10$; $0.669 > 0.1$ and $1.496 < 10$; $0.463 > 0.1$ and $2.158 < 10$; $0.505 > 0.1$ and $1.978 < 10$. Based on these results, it means that there is no multicollinearity in the regression model of this study. This study uses 2 (two) regression analysis equations to calculate the path coefficient. The first equation, which predicts the influence of learning facilities, teacher teaching skills, and interest in learning on learning motivation. The results of the calculation of the first regression analysis equation using SPSS version 21 are as follows.

Table 2. Model Summary 1

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.703	.495	.481	4.295

Predictors: (Constant), Learning Interest, Learning Facilities, Teacher Teaching Skills

Dependent Variable: Learning Motivation

Source: Primary data processed, 2020

Table 3. Results of Regression Equation Analysis 1

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	9.904	4.029		2.458	.015
1 Learning Facilities	.196	.074	.199	2.672	.009
Teacher Teaching Skilss	.123	.054	.182	2.299	.023
Learning Interest	.575	.105	.475	5.483	.000

Dependent Variable: Learning Motivation

Source: Primary data processed, 2020

From table 2, it is obtained that the R Square value is 0.495. This value is used to calculate e1. So that the e1 value is obtained of 0.710. The formulations that can be formed for regression equation 1 are as follows:

$$Y = p_2X_1 + p_2X_2 + p_2X_3 + e_1$$

$$Y = 0.196X_1 + 0.123X_2 + 0.575X_3 + 0.710 \dots (1)$$

The regression coefficient which is positive in this model proves that the unidirectional relationship with the effect is reinforced by the significant value of each variable that is smaller than the alpha value of 0.05. Predictions of how much influence learning facilities, teacher teaching skills, interest in learning, and

Table 4. Model Summary 2

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
2	.808	.653	.641	6.487

Predictors: (Constant), Learning Motivation, Learning Facilities, Teacher Teaching Skills, Learning Interest

Dependent Variable: Learning Outcomes

Source: Primary data processed, 2020

Table 5. Results of Regression Equation Analysis 2

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-4.665	6.243		-.747	.456
2 Learning Facilities	.256	.144	.143	2.237	.027
Teacher Teaching Skills	.433	.083	.353	5.224	.000
Learning Interest	.438	.178	.200	2.463	.015
Learning Motivation	.588	.141	.324	4.173	.000

Dependent Variable: Learning Outcomes

Source: Primary data processed, 2020

Table 6. Results of the Partial Determination Coefficient 1

Model	Correlations		
	Zero-order	Partial	Part
(Constant)			
Learning Facilities	.456	.205	.123
2 Teacher Teaching Skills	.650	.439	.288
Learning Interest	.672	.225	.136
Learning Motivation	.692	.364	.230

a. Dependent Variable: Learning Outcomes
 Source: Primary data processed, 2020

Table 7. Results of the Partial Determination Coefficient 2

Model	Correlations		
	Zero-order	Partial	Part
(Constant)			
1 Learning Facilities	.453	.242	.177
Teacher Teaching Skills	.486	.210	.152
Learning Interest	.665	.455	.363

a. Dependent Variable: Learning Motivation
 Source: Primary data processed, 2020

motivation to learn on basic accounting learning outcomes can be seen using this second equation with the following results:

Table 4 shows that the R Square values is 0.653. This value is used to calculate e2. So that the e2 value is obtained of 0.589. The regression equation 2 can be formulated as follows:

$$Z = p1X1 + p1X2 + p1X3 + p1Y + e2$$

$$Z = 0.256X1 + 0.433X2 + 0.438X3 + 0.588Y + 0.589 \dots \dots (2)$$

A positive regression coefficient value means that there is a unidirectional relationship whose influence is reinforced by a significant value on each variable that is smaller than the alpha value of 0.05.

From table 6, it is obtained the amount of the partial contribution of each variable in the second regression analysis equation by squaring the partial correlations value, then converted into a percentage. From the results of these calculations, it was obtained the amount of the partial contribution of 4.20%,

19.27%, 5%, and 13.25% respectively.

Likewise, based on table 7, it is found that the amount of partial contributions is 5.86%, 4.41%, and 20.70% respectively.

The Effect of Learning Facilities on Learning Outcomes of Basic Accounting

Based on the regression equation formed, the learning facility has a positive sign on the coefficient value of 0.256. The results of the hypothesis test "learning facilities have an effect on basic accounting learning outcomes" shows a significant amount of $0.027 < 0.05$, so **H1 is accepted**. Thus, if the learning facilities are improved, the learning outcomes will be better. In this study, learning facilities contributed partially to the learning outcomes of basic accounting by 4.20%.

As the theory put forward by Djamarah & Zain (2014) that the learning facilities provided are complete and well managed by the school can make it easier for students in learning activities because they can be used ac-

ording to their function and are durable. The achievement of the management objectives of the facilities and infrastructure is an effort to improve the quality of teaching. The quality of effective teaching means optimal learning outcomes. In line with the results of research by Rahmayanti & Nurkhin (2019) learning outcomes are influenced by learning facilities by 9.55%.

The Effect of Teacher Teaching Skills on Learning Outcomes of Basic Accounting

Learning outcomes can be improved by the application of better teacher teaching skills, based on the second regression equation shows the teaching skills of teachers have a positive regression coefficient of 0.433 and the results of the hypothesis test "teacher teaching skills affect basic accounting learning outcomes" shows a significant amount of $0.000 < 0.05$, then **H2 statement is accepted**. In this study, the teaching skills of teachers contributed to the partial impact of learning outcomes of basic accounting by 19.27%.

Teachers need teaching skills that consist of 8 (eight) types to make the learning process effective, innovative, and fun (Mulyasa, 2016). A professional teacher will be able to maximum his role well, because the teacher is both a director and an actor in creating and planning learning activities that are applied in the classroom. Teachers who can apply teaching skills well will be able to help students achieve optimal learning outcomes. Supported by Suryati's research (2016) which concluded positively and significantly learning outcomes are influenced by teacher teaching skills.

The Influence of Learning Interests on Basic Accounting Learning Outcomes

The learning interest variable has a positive sign on the regression coefficient value of 0.438. The results of the hypothesis test "interest in learning affects the learning outcomes of basic accounting" shows a significant $0.015 < 0.05$, so **H3 is accepted**. Thus, high learning outcomes can be achieved if there is high interest in learning. In this study, interest in

learning affected 5% of learning outcomes. Slameto (2015) argues that interest greatly influences learning activities. If students have an interest in the teaching materials being studied, they will study seriously. Teaching materials of interest will be easier to study and store. Meanwhile, if they do not have interest, they will not study seriously, so that the teaching materials are not mastered. This is in line with Suryati's (2016) research which concludes that learning outcomes are positively and significantly influenced by interest in learning.

The Effect of Learning Motivation on Basic Accounting Learning Outcomes

Learning motivation also has a positive regression coefficient value of 0.588. The results of the hypothesis test "learning motivation has an effect on basic accounting learning outcomes" states that it is significant at $0.000 < 0.05$, so H4 is accepted. This result means that if the motivation to learn is high, the learning outcomes will also be high. In this study, learning motivation contributed 13.25% partially to affect the learning outcomes of basic accounting.

Sardiman (2012) defines learning motivation as a condition that encourages a person to be aware of what will be learned and understood. The emergence of feelings and goals in a person can bring motivation to him. The emergence of learning activities that are guaranteed to be sustainable and directed at students, because this is caused by learning motivation. The right and strong motivation will improve learning outcomes. This is supported by research by Novalinda et al., (2018) which concluded that learning outcomes were influenced by 78.5% by learning motivation

The Effect of Learning Facilities on Learning Motivation

From the first equation, the learning facilities regression coefficient indicates a positive value of 0.196. The results of the hypothesis test "learning facilities affect learning motivation" produce a significant value at $0.009 < 0.05$, so that **H5 is accepted**. This

means that if learning facilities are improved, learning motivation will increase. The partial contribution of learning facilities to learning motivation in this study was 5.86%.

Sardiman (2012) states that motivation arises because there are motives and needs. Students who are aware of meeting the needs of learning activities, they will try to achieve the desired goals. Learning facilities with good management can improve the quality of teaching. The availability of learning facilities at schools can help the learning process of students, because they will find it easier to meet their learning needs and can generate learning motivation in themselves. Students who feel helped in fulfilling the need to achieve their learning goals with learning facilities are one form of their having extrinsic motivation. According to Syah (2018) extrinsic motivation appears marked by someone willing to carry out an activity because of encouragement from outside circumstances. According to Kurniawati's research (2016) which concluded positively and significantly learning facilities affect learning motivation

The Effect of Teacher Teaching Skills on Learning Motivation

From the first regression equation formed, it can be seen that the regression coefficient value for teacher teaching skills is positive as big as 0.123 and the hypothesis test results "teacher teaching skills affect learning motivation" shows a significant value of $0.023 < 0.05$, then the **H6 statement is accepted**. These results indicate that if the teacher's teaching skills are good, the learning motivation of students will be even higher. In this study, the partial contribution of teacher teaching skills to learning motivation was 4.41%.

Like Sardiman's (2012) theory, it is likely that students are not motivated to learn because they do not feel happy following the learning. A teacher has a role to create fun learning so that learning is successful, so that teachers need a skill. So that teacher teaching skills are important to help students foster learning motivation. The motivation that

appears is a form of extrinsic motivation in students. In line with Kurniawati's (2016) research which states that learning motivation is influenced by the teaching skills of teachers

The Influence of Learning Interests on Learning Motivation

From the first equation it can be seen that the regression coefficient value of interest in learning has a positive sign of 0.575 and the results of the hypothesis test "interest in learning affects learning motivation" states that it is significant at $0.000 < 0.05$, then the **H7 statement is accepted**. This means that motivation to learn increases because there is an increase in learning interest. In this study, interest in learning has a partial contribution to learning motivation by 20.70%.

Sardiman (2012) states that motivation is related to experience and attraction. Someone who has no interest in an activity that is carried out will not gain meaningful experience because they carry out these activities without being based on motivation. This means that if students are interested in the learning activities they are doing, they will gain experience and be able to bring progress to themselves.

According to Slameto (2015) that interest is always followed by feelings of pleasure and there is interest, this means that if you are interested in learning you will get valuable experiences, so you can increase your motivation to learn. The motivation that appears is one form of intrinsic motivation in students. Also supported by Nuratri (2016) in his research concluded that interest in learning on learning motivation has a positive and significant effect of 19.29%.

The Effect of Learning Facilities on Basic Accounting Learning Outcomes through Learning Motivation as a Mediation Variable

The path coefficient of the learning facility shows a value of 0.256 and 0.115 ($0.196 \times 0.588 = 0.115$). Hypothesis test results "learning facilities affect learning outcomes

through learning motivation as a mediating variable" obtained t value of $2.36 > t$ table 1.980, it can be stated that **H8 is accepted**. This means, learning motivation has a role as a mediator of the effect of learning facilities on basic accounting learning outcomes.

However, the form of mediation for the results of this study is partial mediation because there is a direct effect and the indirect effect is smaller, this means that learning motivation is not able to mediate perfectly. So that in this study, the total effect of learning facilities on learning outcomes is $0.256 + 0.115 = 0.371$ or 37.10%. Students who can meet their learning needs will be able to achieve their goals because of the availability of learning facilities. Good management of learning facilities in schools will improve the quality of teaching. Quality teaching will help students have motives and have no difficulty in fulfilling needs, so that students emerge motivation to learn. Strong motivation, high results. In line with the relevant research of Rahmayanti & Nurkhin (2019), which concluded that there is a direct or indirect influence on learning motivation of 42.80%.

The Effect of Teacher Teaching Skills on Learning Outcomes of Basic Accounting through Learning Motivation as a Mediation Variable

Teacher teaching skills have path coefficient values of 0.433 and 0.072 ($0.123 \times 0.588 = 0.072$). Hypothesis test "teacher teaching skills affect basic accounting learning outcomes through learning motivation as a mediating variable" states the results of t arithmetic $2.13 > t$ table 1.980, then the statement **H9 is accepted**. This means that there is a mediating effect through learning motivation. The existence of a direct influence and a smaller indirect effect on the variable teaching skills of teachers shows a partial mediation form. Thus, learning motivation also does not perfectly mediate the effect of teacher teaching skills on learning outcomes, so that the total effect in this study is $0.433 + 0.072 = 0.505$ or 50.5%.

According to Mulyasa (2016) teachers must help students to increase learning motivation so that they can meet their learning needs. The way teachers help students is to apply their teaching skills properly in order to create learning effectiveness. Learning that is able to motivate students can encourage optimal learning outcomes. Agree with Rahmayanti & Nurkhin (2019) who concluded that learning outcomes are directly and indirectly influenced by the teaching skills of teachers by 42.70% mediated by learning motivation

The Effect of Learning Interests on Learning Outcomes of Basic Accounting through Learning Motivation as a Mediation Variable

The path coefficient of interest in learning is 0.438 and 0.338 ($0.575 \times 0.588 = 0.338$). Hypothesis testing "interest in learning affects learning outcomes through learning motivation as a mediating variable" produces a value of t count $3.259 > t$ table 1.980. This means that there is a role for learning motivation as a mediation, so **H10 is accepted**. The form of mediation in this study is partial mediation, which means that learning motivation is unable to mediate perfectly because there are smaller direct and indirect effects. So that the total effect in this study is $0.438 + 0.338 = 0.776$ or 77.60%.

Students who are interested in learning mean they feel happy and interested in these learning activities without any coercion. Teaching materials that are of interest to students will be studied in earnest. Feelings of pleasure and have a need for the material being studied are examples of intrinsic motivation. Those who become educated, knowledgeable, and professionals in a particular field of study are intrinsically motivated. So that interest will lead to motivation which can have implications for learning outcomes. This opinion is also in line with relevant research by Rahayu & Thomas (2017) which concluded that learning outcomes were significantly influenced by learning interest mediated by learning motivation by 10.14%.

CONCLUSIONS

Learning facilities have a direct effect on learning outcomes of 0.256 and are significant at 0.027. Teacher teaching skills have a direct effect of 0.433 and are significant at 0.000 on basic accounting learning outcomes. The direct effect of interest in learning on basic accounting learning outcomes is 0.438 and significant at 0.015. Learning motivation has a positive effect on basic accounting learning outcomes of 0.588 and is significant at 0.000. The effect of learning facilities on learning motivation is 0.196 and significant 0.009. Teacher teaching skills have an effect of 0.123 and 0.023 significant on learning motivation. As well as the influence of interest in learning on learning motivation of 0.575 and 0.000 significant. Based on the sobel test, all variables show the t count is greater than the t table, so there is a significant mediation effect on the model that has been compiled by the researcher based on the theory.

Based on the research results, the role of learning motivation in mediating the factors that influence learning outcomes is in the form of partial mediation. Thus, it is hoped that future researchers can examine other factors that influence learning motivation as a mediating variable. Teachers are expected to continue to innovate and be more creative in implementing learning so that students are motivated. Students are expected to pay attention to various factors that exist within and outside themselves in order to achieve optimal learning outcomes.

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