



The Effect of Learning Resources and Learning Motivation on Subject Learning Outcomes Financial Accounting Class XI AKL

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Abstract

The problem in this research is the low learning outcomes of students in the Financial Accounting subject, which is suspected to be influenced by the lack of learning resources as well as low student learning motivation. This research aims to determine the influence of learning resources and learning motivation on the learning outcomes of Financial Accounting for Class XI AKL students at SMK Negeri 1 Pematangsiantar. The type of research is quantitative research with a descriptive method. The research population consists of all students from Class XI AKL1, XI AKL2, and XI AKL3, totaling 94 students, using a saturated sampling technique. Before conducting multiple linear regression analysis, classical assumption tests were performed. The normality test results indicate that the data is normally distributed with a significance value of $0.200 > 0.05$. The multicollinearity test shows no multicollinearity symptoms because the Tolerance value > 0.10 and $VIF < 10$. The heteroscedasticity test shows no specific pattern as the scatter of points is random. The t-test results indicate that learning resources have a positive and significant influence on student learning outcomes ($t_{calculated} = 4.765 > t_{table} = 1.98638$). Similarly, student learning motivation has a positive and significant influence on learning outcomes ($t_{calculated} = 2.852 > t_{table} = 1.98638$). The F-test results show that both variables simultaneously have a significant influence on student learning outcomes ($F_{calculated} = 36.632 > F_{table} = 3.10$). The coefficient of determination (R^2) value of 0.446 indicates that 44.6% of the variation in student learning outcomes is influenced by the understanding of the MYOB Accounting application and learning interest, while the remaining 55.4% is influenced by other factors not examined in this research.

Keywords : Learning Resources, Learning Motivation, Learning Outcomes

INTRODUCTION

Education is a crucial component in developing superior and high-quality human resources. Through education, it is hoped that a generation will be created that is intelligent, creative, and has character, capable of competing in facing global challenges. Law Number

20 of 2003 concerning the National Education System affirms that national education functions to develop capabilities and shape the character and civilization of a dignified nation in order to enlighten the nation's life. Therefore, improving the quality of education is one of the government's primary agendas, through improving teacher quality, refining the curriculum, strengthening facilities and infrastructure, and developing media and learning resources (Anam, 2022).

One form of educational institution oriented towards developing vocational skills is the Vocational High School (SMK). SMK has a specific goal: to prepare students to possess competencies appropriate to the demands of the workplace, both theoretically and practically. In this regard, students are required not only to understand academic concepts but also to be able to apply them in real-world situations. One of the key competencies in SMK that plays a crucial role in supporting the economy is Accounting and Institutional Finance (AKL). Through this competency, students are equipped with the skills to prepare financial reports, analyze transactions, and manage financial data accurately and systematically (Andriani, 2016).

One of the subjects in the AKL competency program is Financial Accounting, which plays a crucial role in developing students' foundational accounting skills. This subject requires students to understand basic accounting concepts and be able to prepare financial reports in accordance with applicable accounting standards. The material taught is not only conceptual but also applicable. Therefore, students are required to not only master the theory but also possess the skills to apply it, as mastery of both aspects will significantly impact student learning outcomes.

Learning outcomes are an indicator of student success after participating in the learning process. According to Putri and Subarno (Rawa et al., 2021) learning outcomes are obtained from the interaction between individual learning activities and the learning process implemented. Learning outcomes are usually reflected in exam scores, assignments, practice, and student participation during the learning process. In line with that, Young, Klemz, & Murphy, (Mahmudah, Pambudi, Oktavianingtyas, Lestari, & Murtikusuma, 2021) generally define learning outcomes as students' self-assessments and observable, demonstrable, and measurable changes in abilities or achievements experienced by students as a result of learning experiences. Then Akbar & Hawadi, (2004:11) argue that learning is a relatively permanent change in behavior as a result of experience. Furthermore, in the school context, learning is a process of effort made by students to achieve a change in behavior as a whole, as a result of students' own experiences in interaction with their environment.

Learning resources are anything that can be used to assist the learning process, whether in the form of printed materials, digital, environmental, or human. According to Sujarwo, Santi, and Tristanti (Sholekhah, 2020) learning resources are materials, tools, places, or people that can potentially facilitate the achievement of learning objectives. Various learning resources, such as textbooks, learning videos, to e-books and digital applications, are expected to be able to meet the diverse learning styles of students. In line

with that, Nugroho & Nurkhin (Febriandar, 2018) Learning resources are everything that exists outside of the student or in the form of teaching materials that are deliberately created to provide convenience and opportunities for students to acquire knowledge, information, skills and experience in the learning process. Then Parmadani &(Wijayanti & Widodo, 2021) added that learning resources available in schools, can be utilized by students such as books, LKS, magazines, newspapers, library facilities, laboratory facilities, extracurricular activities that can provide students with more suggestions. Currently entering the era of globalization where students can easily access online learning resources via the internet such as learning houses, SIAJAR, educational voice, emodules from the Ministry of Education and Culture, the "Learning Source" website, the "Setara Daring" application and Ipusnas (internet-based national library).

According to Clayton Alderfer in H. Nashar (Nurcahya & Hadijah, 2020) learning motivation is the tendency of students to carry out learning activities driven by the desire to achieve the best possible learning achievements or results. Then Abraham Maslow in H. Nashar, 2004:43 added that learning motivation is also a need to develop one's abilities optimally, so that they are able to do better, achieve more and be creative. Then according to H. Nashar, (Faiqoh, Asfiyak, & Anggraheni, 2022) learning motivation is an internal and external drive that causes a person (individual) to act or do something to achieve goals, so that changes in behavior in students are expected to occur.

Learning outcomes at SMK Negeri 1 Pematangsiantar continue to show low scores, as reflected in students' final exam scores, which fall short of the minimum required completion standards. This is a serious concern for the school, as low learning outcomes can negatively impact students' readiness to enter the workforce. Various factors can influence learning outcomes, ranging from the teaching methods used, lack of student motivation, to possibly suboptimal parental support.

Based on the data above, it can be seen that out of a total of 106 students, only 45 students (42%) achieved scores above the KKTP (Competency Minimum Competency), while 61 students (58%) have not achieved completeness. This indicates that the majority of students have not been able to achieve optimal learning outcomes. According to Yuliana and Listiadi (2021:54), learning outcomes can be said to be good if at least 80% of students successfully achieve the Classical Completeness Criteria. This can be concluded that the learning outcomes of class XI AKL students still have many students who have not achieved the expected standard scores. Therefore, it is important to conduct in-depth research into the factors that influence the financial accounting learning outcomes of class XI AKL students at SMK Negeri 1 Pematangsiantar. Factors suspected to influence the causes of low student learning outcomes include the lack of utilization of learning resources and learning motivation (Ammy, 2020).

Students who achieve scores above the Learning Objective Achievement Criteria (KKTP) are considered to have achieved the learning objectives, while students who have not achieved the KKTP need to undertake remedial work.

Based on the results of initial observations conducted in class XI AKL at SMK Negeri 1 Pematangsiantar, it was found that learning resources still rely heavily on textbooks as the main teaching material. In fact, the availability of textbooks is very limited and not all students have personal textbooks. In addition, alternative learning resources such as e-books, learning videos, and other digital media have not been optimally utilized. School facilities such as libraries and internet are actually available, but their utilization is still not optimal by students. This has an impact on students' difficulties in learning independently at home, especially in understanding material that requires precision such as preparing financial reports, which is a significant problem. However, although the learning process in the classroom has been running according to schedule, there are still obstacles in delivering in-depth material due to the lack of variety of learning resources used. The material that students must master is quite complex and requires repeated understanding and intensive practice, so without the support of adequate learning resources, mastery of the material becomes more difficult. As a result, many students do not understand the material well, which leads to low learning outcomes, as seen in the Final Semester Exam (UAS) data for class XI AKL students at SMK Negeri 1 Pematangsiantar.

The lack of learning motivation among students at SMK Negeri 1 Pematangsiantar can be observed through three main indicators: social connectedness, persistence, and independence. First, weak social connectedness among students and between students and teachers makes the learning process feel less supportive. Minimal interaction in group discussions or practical work reduces the sense of togetherness and peer support, which should stimulate learning enthusiasm. Second, student persistence in completing assignments remains low, especially when faced with difficult material or practicals that require patience (Sojanah & Kencana, 2021). Many students tend to give up quickly or rely on friends' answers rather than trying to understand the concept. Third, the problem of learning independence is evident in students' dependence on teacher instructions. Students rarely take the initiative to deepen the material outside of school hours or seek additional references independently (Raharja, Lutfiani, Handayani, & Suryaman, 2019).

However, in practice, the majority of students still lack a strong enthusiasm for learning. Many rely solely on teacher explanations without exploring the material independently. However, the challenge of understanding Financial Accounting requires active student involvement, both through the use of available learning resources and through their own internal motivation. The imbalance between underutilized learning resources and low learning motivation can hinder the achievement of optimal learning outcomes.

Based on the results of the initial observation questionnaire on learning motivation conducted on 5 students from 3 classes of XI AKL SMK Negeri 1 Pematangsiantar, it is clear that the level of student learning motivation is still relatively low. This is reflected in the students' answers which are dominated by the assessment of "Strongly Disagree" and "Disagree" in most of the statements related to the indicators of Desire to succeed, Motivation in learning and Hope for goals. In the aspect of Desire to succeed, Motivation in

learning, students showed difficulty in completing assignments without teacher guidance, lacked independent learning initiative, and did not regularly study the material outside of school hours. Meanwhile, in the Hope for goals indicator, the majority of students admitted that they did not believe in achieving their goals due to low motivation, did not feel the positive impact of relationships with teachers on learning enthusiasm, and did not benefit from group study or classmate support (ADRISSINA, 2018).

Therefore, it is necessary to conduct research to further understand the influence of learning resources and learning motivation on the learning outcomes of Financial Accounting of class XI AKL students at SMK Negeri 1 Pematangsiantar. This research is expected to provide an overview of the importance of optimizing learning resources and increasing learning motivation in an effort to improve student learning outcomes. Thus, teachers, schools, and related parties can design learning strategies that are more effective, innovative, and appropriate to the needs of students in the digital era. Based on this background, the researcher took the title "The Influence of Learning Resources and Learning Motivation on the Learning Outcomes of Financial Accounting of Class XI AKL Students at SMK Negeri 1 Pematangsiantar in the 2025/2026 Academic Year."

RESEARCH METHODS

A research design is used to explain the influence between the variables being studied. The type of research used in this study is a descriptive quantitative method. Descriptive research methods accurately describe the current situation, including the facts, characteristics, and relationships between the conditions being studied.

Sugiyono (Septiani & Samputra, 2021) explains that quantitative research methods can be interpreted as research methods based on the philosophy of positivism, used to research populations on certain samples, data collection using research instruments, quantitative/statistical data analysis, with the aim of testing predetermined hypotheses.

The reason researchers use descriptive quantitative methods is to test hypotheses regarding the influence of independent variables (Learning Resources and Learning Motivation) on dependent variables (student learning outcomes) (Fatmawati, 2022).

The research location is the place where the research is conducted to collect data and information relevant to the topic being studied. In accordance with the research title, namely "The Influence of Learning Resources and Learning Motivation on Learning Outcomes of the Financial Accounting Subject for Class XI AKL SMK Negeri 1 Pematangsiantar in the 2025/2026 Academic Year." (Singarimbun & Usman, 2020).

A population is the entirety of the objects or subjects to be studied to obtain information or data relevant to the research objectives. Sugiyono (Komala, 2017) defines a population as a generalized area consisting of objects or subjects possessing certain qualities and characteristics determined by the researcher to be studied and then conclusions drawn. Meanwhile, Arikunto (Basar, Arifin Maksum, Andi Arif Saladin, 2021) defines a population

as the entirety of the research subjects. If someone wants to examine all elements within a research area,

A sample is a subset of a population that is expected to represent the population in a study. Sugiyono (Yuniarsih & Kamaludin, 2021) explains that a sample is a subset of the population's size and characteristics. Sampling is conducted because researchers face limitations in conducting research, including time, effort, and cost, as well as the large population. Therefore, researchers need to select a sample that is truly needed for the study.

In this study, the sampling technique used was saturated sampling, a sampling technique in which all members of the population are used as samples. According to Sugiyono (Mardhiyah, R. H., Aldriani, S. N. F., Chitta, F., & Zulfikar, 2021) saturated sampling is a sampling technique in which all members of the population are used as samples. Arikunto (Sherly, Dharma, & Sihombing, 2020) also stated that if the population is less than 100, then the entire population should be used as a sample. In this study, the population consisted of all students of grades XI AKL 1, XI AKL 2, and XI AKL 3 at SMK Negeri 1 Pematangsiantar, with a total of 94 students, so all of them were used as samples. This technique was chosen to obtain a more complete and accurate picture of the influence of learning resources and learning motivation on learning outcomes.

RESULTS AND DISCUSSION

State Vocational High School (SMK) 1 Pematangsiantar is one of the vocational high schools in Pematangsiantar City, located at Jl. Bali No. 5, Bane Village, North Siantar District. The school was founded in 1957 and began operations the same year. SMK Negeri 1 Pematangsiantar continues to grow, both in terms of the number of programs and the quality of education.

The administrative approval of this school was carried out through the Decree of the Minister of Education and Culture of the Republic of Indonesia Number 0537/C.41/II/97 issued on March 18, 1997. Until now, SMK Negeri 1 Pematangsiantar offers five expertise programs, namely Software Engineering (RPL), Computer and Network Engineering (TKJ), Online Business and Marketing (BDP), Office Automation and Governance (OTKP), and Accounting and Institutional Finance (AKL) (Ardianti, 2022).

As an effort to maintain quality, this school has successfully achieved A (Superior) accreditation and obtained the LSP P1 License Certificate from BNSP on May 7, 2019. In addition, an international standard-based quality management system has also been implemented since October 1, 2012, which shows this school's commitment to providing quality educational services (Budiati & Muhadi, 2022).

In 2024, the number of students at SMK Negeri 1 Pematangsiantar reached 1,272, consisting of 425 students in grade 10, 421 students in grade 11, and 426 students in grade 12. This number reflects the continued public trust in SMK Negeri 1 Pematangsiantar as a primary choice for quality vocational education.

Research result

After conducting the instrument test, the researcher tabulated the respondents' responses by coding the responses and organizing the data into a table according to their classification. The tabulation was performed using Microsoft Excel. For the validity test, the researcher performed automated calculations using SPSS data analysis. These automated calculations yielded results that determined the validity of the statements in the research instrument.

The statement items are declared valid if the calculated r value is $> r$ table with a significance level of $\alpha = 0.05$. From the results of the validity test, it can be seen that the correlation between each question item and the total score of $n = 33$ is obtained with an r table of 0.344. This means that if the correlation value is more than 0.344, the question is considered valid. The statement items that will be used during the hypothesis test are only valid statement items, while invalid items cannot be used in the study. After the research instrument has been tested for validity, it is continued with a reliability test of the instrument to determine the level of trustworthiness of the instrument used in the study which is calculated using Cronbach's alpha. A research instrument is said to be reliable if the Cronbach's alpha coefficient is > 0.6 (Afrinaval & Syamwil, 2019).

Hypothesis Test Results

Multiple Regression Analysis Test

The purpose of the multiple regression analysis test is to determine the direction and extent of influence of the independent variable on the dependent variable.

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e$$

Furthermore, the influence of the independent variable on the dependent variable is tested with a confidence level (confidence interval) of 95% or $\alpha = 5\%$.

Table 1. Results of Multiple Regression Analysis Test

Coefficients ^a		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	79,474	.619		128,424	.000
	Learning Resources	.021	.004	.464	4,765	.000
	Motivation to learn	.019	.007	.278	2,852	.005

a. Dependent Variable: Learning Outcomes

Based on the table, the constant value (a) is 79.474, while the value of learning resources (b1) is 0.021 and the value of learning motivation (b2) is 0.019, so that the multiple linear regression equation can be obtained as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e$$

$$Y = 79.474 + 0.021X1 + 0.019X2 + e$$

Which mean:

1. The constant value (a) shows a value of 79.474, meaning that if there is no change in the independent variable (values X1 and X2 = 0), then the value of the dependent variable (Learning Outcomes) is 79.474.
2. The regression coefficient value of the learning resource variable (X1) is 0.021 and has a positive value, so if the learning resource experiences an increase of 1 value, then learning outcomes will increase by 0.021.
3. The regression coefficient value of the Learning Motivation variable (X2) is 0.019 and is also positive, so if learning motivation increases by 1 value, learning outcomes will increase by 0.019.

t-test

The t-test is used to determine whether the hypothesis used is accepted or rejected, with a confidence level of 95% or $\alpha = 5\%$ with the following conditions:

1. If $t_{\text{count}} > t_{\text{table}}$, then the independent variable has an effect on the dependent variable.
2. If $t_{\text{count}} < t_{\text{table}}$, then the independent variable has no effect on the dependent variable.

The results of the significant test can also be seen from the magnitude of the significant value obtained, namely:

1. If the significance value is < 0.05 , then the independent variable has a significant effect on the dependent variable.
2. If the significance value > 0.05 , then the independent variable does not have a significant effect on the dependent variable.

Table 2. t-Test Results

Coefficients ^a		Unstandardized Coefficients		Standardized Coefficients	
Model		B	Std. Error	Beta	t
1	(Constant)	79,474	.619		128,424 .000
	Learning Resources	.021	.004	.464	4,765 .000
	Motivation to learn	.019	.007	.278	2,852 .005

a. Dependent Variable: Learning Outcomes

Source: Research data (processed using SPSS 25)

calculated t value of learning resources (4.765) is greater than the t table (1.98638), so H_{a1} is accepted. The significance value of the learning resources variable is less than 0.05, namely $0.000 < 0.05$, so the proposed hypothesis is accepted (H_{a1} is accepted). And the calculated t value of learning motivation (2.852) is greater than the t table (1.98638), so H_{a2} is accepted. The significance value of the learning motivation variable is less than 0.05, namely $0.005 < 0.05$, so the proposed hypothesis is accepted (H_{a2} is accepted). Thus, it is known that the independent variable has a significant effect on the dependent variable.

F test

The F test is conducted to determine whether the independent variables collectively influence the dependent variable. In this case, the calculated F is compared with the F table with the following conditions:

1. If $F_{count} > F_{table}$, then H_0 is rejected and H_a is accepted.
2. If $F_{count} < F_{table}$, then H_a is rejected and H_0 is accepted.

The significance test can also be seen from the magnitude of the significance value obtained, namely:

1. If the significance value is < 0.05 , then H_0 is rejected and H_a is accepted.
2. If the significance value > 0.05 , then H_a is rejected and H_0 is accepted.

Based on the obtained F count value (36.632) is greater than the F table value (3.10). This indicates that the research results reject H_0 and accept H_a . Thus, together, learning resources and student learning motivation at SMK Negeri 1 Pematangsiantar have a significant level of influence. This means that the hypothesis stating that learning resources and learning motivation have a joint influence on student learning outcome variables at SMK Negeri 1 Pematangsiantar can be accepted (Maunida, Zainal, Gary, Sibarani, & Herliani, 2023).

Coefficient of Determination Test

The coefficient of determination test (R^2) is used to measure the level of the model's ability to explain the dependent variable. Based on the determination coefficient value of R^2 of 0.446, it shows that 44.6% of the learning resources and learning motivation variables influence student learning outcomes at SMK Negeri 1 Pematangsiantar. Meanwhile, the remaining 55.4% is influenced by other variables not examined in this study. The analysis above implies that good learning resources and motivation are essential to improving student learning outcomes. This is crucial to increase the 44.6% contribution of these two variables to student learning outcomes at SMK Negeri 1 Pematangsiantar.

Discussion

The results of the classical assumption test, the normality test is the main requirement to be able to proceed to the multiple regression analysis test with data that has been normally distributed and a significant level of > 0.05 . In the learning resource variable, learning motivation and student learning outcomes have been normally distributed between variables with a significant level of $0.200 > 0.05$. The results of the multicollinearity test that $Tolerance > 0.10$ and $Variance Inflation Factor (VIF) < 10$, it can be concluded that the data does not experience symptoms of multicollinearity. The results of the heteroscedasticity test based on Figure 4.2 show that the points spread above and below the number 0 on the Y axis. Thus, it can be concluded that there is no heteroscedasticity (Diamanda Yuana Putri, 2023).

Based on table 4.7, the constant value (a) is 79.474, while the value of learning resources (b1) is 0.021 and the value of learning motivation (b2) is 0.019, so that the multiple linear regression equation can be obtained as follows:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e$$

$$Y = 79.474 + 0.021X_1 + 0.019X_2 + e$$

Which mean:

1. The constant value (a) shows a value of 79.474, meaning that if there is no change in the independent variable (values X_1 and $X_2 = 0$), then the value of the dependent variable (Learning Outcomes) is 79.474.
2. The regression coefficient value of the learning resource variable (X_1) is 0.021 and has a positive value, so if the learning resource experiences an increase of 1 value, then learning outcomes will increase by 0.021.
3. The regression coefficient value of the Learning Motivation variable (X_2) is 0.019 and is also positive, so if learning motivation increases by 1 value, learning outcomes will increase by 0.019.

T-test results Based on table 4.8, the calculated t value of learning resources (4.765) is greater than the t_{table} (1.98638), so H_{a1} is accepted. The significance value of the learning resources variable is less than 0.05, namely $0.000 < 0.05$, so the proposed hypothesis is accepted (H_{a1} is accepted). And the calculated t value of learning motivation (2.852) is greater than the t_{table} (1.98638), so H_{a2} is accepted. The significance value of the learning motivation variable is less than 0.05, namely $0.005 < 0.05$, so the proposed hypothesis is accepted (H_{a2} is accepted). Thus, it is known that the independent variable has a significant effect on the dependent variable (Fitriani & Rohayati, 2022).

F test results Based on table 4.9, it is obtained that the calculated F value (36.632) is greater than the F table value (3.10). This indicates that the research results reject H_0 and accept H_a . Thus, together, learning resources and student learning motivation at SMK Negeri 1 Pematangsiantar have a significant level of influence. This means that the hypothesis stating that learning resources and learning motivation have a joint influence on student learning outcome variables at SMK Negeri 1 Pematangsiantar can be accepted (Weniat & Rochmawati, 2022).

Based on table 4.10, the coefficient of determination *R Square* is 0.446, indicating that 44.6% of the learning resources and learning motivation variables influence student learning outcomes at SMK Negeri 1 Pematangsiantar (Rahmawati, 2019). Meanwhile, the remaining 55.4% is influenced by other variables not examined in this study.

CONCLUSION

1. There is a positive and significant influence of learning resources on student learning outcomes. This result is demonstrated through a t-test, where the calculated *t* value of 4.765 is greater than the *t*-table value of 1.98638, indicating that the hypothesis is accepted and there is a significant influence.
2. There is a positive and significant influence of learning motivation on student learning outcomes. This result is demonstrated through a t-test, where the calculated *t* value of 2.852 is greater than the *t*-table value of 1.98638. Therefore, it can be concluded that learning motivation has a partial significant influence on student learning outcomes.
3. There is a simultaneous (joint) influence between learning resources and learning motivation on student learning outcomes. This is evidenced by the results of the F test, where the calculated *F* of $36.632 > F$ table of 3.10, which means the hypothesis is accepted and both variables together have a significant influence on student learning outcomes.

Suggestion

1. Improving the Quality of Learning Resources

Given the significant influence of learning resources, schools and teachers are advised to enrich learning facilities by providing diverse and relevant resources, such as digital textbooks, interactive learning videos, or access to virtual laboratories. Teachers can integrate information and communication technology (ICT) into the teaching process to make learning resources more engaging and accessible, thus engaging students more actively in the learning process. Furthermore, regular training for teachers in utilizing effective learning resources is necessary.

2. Strengthening Student Learning Motivation

Because learning motivation also has a significant partial effect, parents and teachers are encouraged to implement intrinsic and extrinsic motivational strategies, such as providing positive feedback, setting realistic learning goals, or using non-material reward systems (e.g., praise or certificates of achievement). School counseling programs can focus on developing students' self-confidence and addressing factors that hinder motivation, such as academic pressure. Collaborating with parents through motivational workshops can also help strengthen support at home.

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