

THE INFLUENCE OF STUDENT
ATTENDANCE ON ACCOUNTING
STUDY INTEREST AND
ACHIEVEMENT COURSE
ACCOUNTING EXAMINATION IN
JEMBER DISTRICT IN JEMBER
DISTRICT (EMPIRICAL
STUDENTS OF ACCOUNTING

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STUDENTS IN DISTR

by Ratih Rachmawati

THE INFLUENCE OF STUDENT ATTENDANCE ON ACCOUNTING STUDY INTEREST AND ACHIEVEMENT COURSE ACCOUNTING EXAMINATION IN JEMBER DISTRICT IN JEMBER DISTRICT (EMPIRICAL STUDENTS OF ACCOUNTING STUDENTS IN DISTRICTS STATE AND PRIVATE VOCATIONAL SCHOOL)

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Abstract

students during lectures, but there are also various interests and learning achievements of accounting students as material in seeking work experience or even to become a professional accountant.

As an example of how the arrangement of spatial elements can produce graduate accounting students in an experience of working as practitioners and professional accountants

In accounting examination courses, some lecturers and students attend lectures and also the room as the environment. This research describes and concludes how learning experiences can appear in a lecture and how students as a social group appreciate work in the form of action, not only learning in class but also elements of space in it.

Keywords: Accounting, attendance level, interest and learning achievement of accounting students

CHAPTER I

INTRODUCTION

1.1. PRELIMINARY

What exactly is meant by accounting, interest and learning achievement, college attendance rate? How do these three things manifest in teaching and learning tasks in our classroom atmosphere environment? Ordinary people will usually answer that accounting is the study of how to make bookkeeping in financial reports, while interest and learning achievement is like and being able to study accounting, especially in accounting audit courses. This understanding is very inherent in accounting terms so that even people who are involved in accounting themselves tend to find it difficult to define what exactly is accounting specifically for accounting audit courses. courses.

1.2. Formulation of the problem

With respect to the above background, making the teaching staff or lecturers teaching the Accounting examination course must really improve and develop their teaching methods in order to foster interest in learning, so that students can improve their learning achievement. By looking at the development of students, whether there is an interest in taking part in one of the courses, especially the Accounting examination subject in State Universities and Private Universities in Jember Regency, can be identified as follows:

- a. How big is the continuous monitoring and measurement of student attendance

- b. How much interest are students in taking accounting examination courses
- c. The efforts or strategies taken so that students are interested in accounting audit courses, and can improve learning achievement, in connection with maintaining the continuity of the teaching and learning process in the environment where students learn.
- d. The influence of the use of factors in determining interest and learning achievement in accounting audit subjects.

1.3. Research Output

Research outputs are in the form of: local journals that have ISSN, in addition to research outputs, as additional outputs are teaching materials.

Chapter II

Literature Review

2.1. Previous Researchers

There have been many previous studies regarding the problem of studying the level of attendance of accounting students towards the interest and learning achievement of accounting major. Research that has been disclosed by several previous researchers include:

1. Sukanti, 2009

With the title Analysis of student satisfaction at the FISE UNY Accounting Education Study Program, the results of the research showed: (1) most (71.58%) students of the Accounting Education Study Program were satisfied with academic service, not satisfied (26.78%) a small proportion amounting to (1,

64%) who feel very satisfied. (2) the majority (80%) of the students were satisfied with the condition of the campus, 16.94% were not satisfied, and a small proportion were very satisfied at 5.56%.

2. Suhartini, (2004)

With the title Analysis of Student Attendance Motivation at the Faculty of Economics, Islamic University of Indonesia (Expectation Theory Approach). The condition of decreasing student discipline will be in the spotlight in his research, namely: regarding the level of student absenteeism towards student attendance in attending lecture activities. As many as 44% of students with an attendance of more than 75% got an A or B grade, while only 14% of the students got a grade below B. For students with attendance below 75%, 12% got an A or B grade, the remaining 30% a grade below B

3. Sri Rahayu, ST (2007)

With the title Development of Student Attendance Index Information System to Support Higher Education Academic Division Decision Making. Evaluation of teaching and learning activities and the relevance of information received as support in retrieval

It is hoped that decisions by users of the Academic Division of Raharja Higher Education regarding the student attendance index can be obtained with the support of information systems. To obtain it, there are obstacles such as the supporting information that is conveyed is not proportional or irrelevant.

2) Suhartini, (2004);

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3). Sri Rahayu ST (2007)

With the title the development of student attendance index information systems to support decision making in the academic division Higher Education. Evaluation of teaching and learning activities and the relevance of information received as support in decision making by users of the Academic Division of Rahaja Higher Education regarding student attendance index is expected to be obtained with the support of information systems. In order to obtain it, there are obstacles such as the supporting information that is conveyed is not proportional or irrelevant.

2.2. Theoretical basis

2.2.1. Accounting

The recording process, classification that occurs in other companies / organizations and the interpretation of the results. (Mulyadi, 2001)

2.2.2. Level of attendance

Attendance is a person's physical and mental participation in work activities during the effective hours of a place. Meanwhile, absence is the absence of someone's physical participation in an activity. (Akhmad Sudarjat, 2010)

2.2.3. Interest and learning achievement

- Interest is a cause, namely a driving force that forces a person to pay attention to certain situations or activities and not others, or interest as a result, namely effective experiences stimulated by the presence of someone or an object, or because participate in an activity. (Haryanto, S.Pd, 2010)

- Learning achievement

Understanding Achievement is the result achieved by someone when doing a certain task or activity (Tu'u 2004: 75). Academic achievement is the result obtained from learning activities in schools that are cognitive and are usually determined through measurement and assessment. Learning achievement is the mastery of subjects that are determined by the grades or numbers given by the teacher. Based on this, learning achievement can be formulated:

- Learning achievement is the result of learning that is achieved when participating in, doing assignments and learning activities at school.

- Learning achievement is primarily assessed for its cognitive aspects because it relates to students' abilities in knowledge or memory,

understanding, application, analysis, synthesis and evaluation.

- Learning achievement is proven and demonstrated through grades or numbers from the results of evaluations conducted by the teacher.

So learning achievement focuses on the value or numbers achieved in the learning process at school. This value is assessed from a cognitive perspective because teachers often use it to see the mastery of knowledge as the achievement of student learning outcomes

2.2.4. Process Theory

Process theory explains the "how" the motivational process occurs. Teroi the process is considered to be more able to explain student motivation in attending lecture activities (Richard M. Steers and Susan Rhodes, Usmara-Editor 2003, p.49)

2.2.5. Result Theory

Ignore the process of motivation and explain more about what motivates. (Lenny Rikayanti, 2000)

2.2.6. Expectancy theory

The theory in which a person is presented with a set of first-order results and chooses an outcome based on how those choices relate to second-order outcomes. Individual preference is based on the strength (Valence) of the desire to reach the second level position and the perception of the relationship between the first and second level outcomes (Victor Vroom and Gibson,

et al, 2000). Every theory must have assumptions, several assumptions hit: Lawler's theory of expectations (Nadler and Lawler in Usmara-Editor, 2003, 15) are:

- Behavior is determined by a combination of forces that come from within the individual with forces that come from the environment.
- Students or employees make decisions about their own behavior in the organization
- Each person has different types of needs, wants and goals
- People make decisions from alternative behavioral plans based on perceptions (expectations) of the degree to which certain behaviors lead to the desired results.

2.2.7. Fuzzy quantification theory

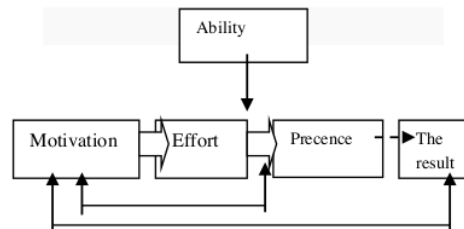
A method for controlling qualitative data using Fuzzy set theory, the control here is more intended to explain Fuzzy events using a range value [0.1] which describes an opinion qualitatively (Kusumadwi S, and Purnomo, H, 2010)

2.2.8. Likert scale

The measurement scale is an agreement that is used as a reference to determine the length and shortness of the intervals in the measuring instrument, so that the measuring instrument when used in measurement will produce quantitative data. The Likert scale is used to measure the attitudes, opinions and perceptions of a person or group of people in the social phenomenon room. The research variables measured by the Likert scale are

translated into variable indicators which will then be used as the starting point for the preparation of the instrument having measures expressed in words, in the form of: Very lacking, insufficient, sufficient, good and very good (Sugiyono, 2003). For the purposes of quantitative analysis, the answers are given a number or value. For example, very less = 1, less = 2, enough = 3, good = 4 and very good = 5.

2.3. Framework



Gambar 1 Framework

2.4. Hypothesis

- a. It is suspected that there is an effect of motivation and interest in learning on student achievement
- b. It is suspected that the relationship between the categories of student attendance in lectures has a very high effect.
- c. It is suspected that the use of factors such as lecturers, family, learning facilities, the comfort of the campus environment in learning is very influential on student interest and learning achievement.

CHAPTER III

RESEARCH OBJECTIVES AND BENEFITS

3.1. Research purposes

The research objective is a control tool that can be used as a guide so that this research can run as desired. The objectives of this study are as follows:

- a. This is to determine students' interest in reading accounting books related to accounting audit courses
- b. To find out the learning outcomes of students majoring in the Accounting Study Program of STIE Mandala Jember.
- c. To find out whether there is an effect of student interest in reading accounting books on student learning outcomes in one of the accounting examination courses

3.2. Benefit of research

- a. For the Faculty

The results of this study are the author's contributions as a reference that can be read by the campus community.

- b. For Lecturers

This research is expected to provide new information and inspiration for lecturers who want to examine the effect of interest in reading accounting books on learning outcomes

- c. For Students

This research is an application of science and theory that has been obtained while in college and to complete studies at STIE Mandala Jember.

3.3. RESEARCH METHODS

a. Research stages

According to Lj Moleong (2011;127), there are three stages of research in general, namely:

- a. Pre field
- b. Field work
- c. Data analysis

b. Research Preparation

Prepare a research plan by conducting pre-field / field research in order to find out information about the development of student learning in a public or private university. Then the researcher made a research design (research proposal) that was submitted to DIKTI for approval, then processed a research permit application letter to P3M STIE Mandala Jember to conduct research on State Universities and Private Universities in Jember Regency and then the researcher explored the field conditions (preliminary survey) as well as preparing research equipment.

C. Research Implementation

At this stage, the researcher conducts extracting data information in depth by getting to know the research subject more closely, introducing the research subject's environment, then the researcher collects data and examines written sources related to the research focus.

d. Data collection

Data collection in this study used a questionnaire method (to get student interest in learning) and documentation (to obtain

student attendance levels in accounting audit courses and graduation rates in accounting audit courses given by the lecturer). The sample consisted of students majoring in accounting at the University of Jember, University of Muhammadiyah Jember, STIE Mandala Jember, Jember Accounting Academy. Data on the attendance level of students attending lectures in Jambi used the documentation method obtained by the State Universities of Jember University and private universities between Jains: Muhammadiyah University of Jember, STIE Mandala Jember and the Jember Accounting Academy. Data in the form of student attendance for each course held at the University of Jember, Jember Muhammadiyah University, STIE Mandala and the Jember Accounting Academy in the odd semester of the 2011/2012 academic year. Meanwhile, the student score data was taken using the document method obtained from the Bureau of Academic, Administration and Student Affairs (BAAK).

The questionnaire grid used is presented in Table 1 with the weight of the answers given using a Likert scale as in Table 1.

Table 1 Learning Interest Variables Arrangement Grid

Indicator	Subindicator
Favorite	Passion initiative
interest	Responsive
Attention	Concentration
involvement	Will Hardwork

Table 2. Likert Scale for Interest Questionnaire

Pertanyaan			
Positive	Scor	Negative	Scor
Strongly	5	Strongly	1
Agree	4	Agree	2
Have no choice	3	Have no choice	3
disagree	2	disagree	4
Totally disagree	1	Totally disagree	5

The operational steps taken in this research are determining external data or determining categories, building a Fuzzy Group, applying the Fuzzy Qualification Theory and analyzing each factor.

3.5. Data analysis

Data analysis is carried out after all data is collected in this research, the researcher tries to organize the data obtained from the results of questionnaires or interviews, observation and documentation in data analysis, the researcher collects research data along with library data related to problems and background problems so that they can be formulated in compiling the results of the study, the researcher coded the data so that it was easy to classify the data according to the material needed. Determine external data, define categories, linkert scale, using Fuzzy Quntification Theory

3.4. Determination of Research Areas

Determination of the Area This research was carried out deliberately (purposive sampling) considering the curiosity of researchers about the development of interest and learning achievement of students at State Universities and Private Universities in Jember Regency. The steps for determining the research location include:

- a. Jember University State College
- b. Private Universities located in Jember Regency

3.6. Research methods

The research was conducted using a survey method (Survey Research), according to Masri Singarimbun and Sofian Effendi (The object is student interest in learning)

3.7. . The model used

The model used in this study is the researcher using qualitative regression analysis

CHAPTER IV

THE RESULTS ACHIEVED

4.1. The Results achieved

Based on the results of the implementation of the activities I carried out in the field, in reporting the progress of research for novice lecturers, I can convey the results that have been obtained or I get as follows:

- a. As a researcher and research members, before carrying out research activities on

May 9, 2014, I provided a report on research permits to research locations, including the State Universities of Jember University and the Muhamadiyah University Private Universities, Jember Accounting Academy, STIE Mandala Jember

- b. As a researcher, I made preliminary observations to target the research objects that we carried out to students majoring in accounting at the State Universities of Jember University and private universities, including: Muhamadiyah University Jember, STIE Mandala Jember, Jember Accounting Academy.

- c. Furthermore, distributing research data questionnaires to students majoring in accounting at State Universities and Private Universities mentioned above.

4.2. Plan Next Stage

.Next stage plan, Referring to the logbook or diary notes of researchers that have been made, the plans for the next phase are as follows:

- a. Continue to retrieve data
- b. Continue data processing and tabulation
- c. Prepare for a novice lecturer research final report
- d. Continue to fill in questionnaire data that has not been filled in by the student concerned, especially accounting majors
- e. Making reports on the final results of research and published in scientific journals in the Relations Journal of STIE Mandala Jember

CHAPTER V

CONCLUSIONS AND SUGGESTIONS

5.1. Conclusion

From the results of reporting the progress of research by novice lecturers, a conclusion can be drawn that to produce a research result that is very useful and useful for students and lecturers as a lecturer in Accounting Examination courses in State Universities and Private Universities with external data, categories and fuzzy. Group and Factor Analysis (Fuzzy Group)

5.2. Suggestion

The ease of facilities and infrastructure provided by lecturers and academy staff at State Universities and Private Universities to students majoring in accounting specifically for accounting examination courses in giving lectures and up to the management of KRS and KHS.

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