



The Effect of Providing Reinforcement on Learning Motivation Financial Accounting Class XI Accounting at SMKN 1 Polewali

Sri Wahyuni¹, Samirah Dunakhir², Abdul Rijal³

^{1,2,3}Accounting Education, Makassar State University, Indonesia

* Corresponding Author. E-mail: 1wahyunisri220201@gmail.com

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Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh keterampilan memberi penguatan oleh guru terhadap motivasi belajar mata pelajaran Akuntansi Keuangan pada siswa kelas XI Akuntansi SMKN 1 Polewali. Variabel dalam penelitian ini adalah keterampilan memberi penguatan sebagai variabel bebas dan motivasi belajar sebagai variabel terikat. Populasi dalam penelitian ini adalah seluruh siswa kelas XI Akuntansi SMKN 1 Polewali Periode 2022/2023 yang berjumlah 64 orang, sedangkan sampel dalam penelitian ini diambil dengan teknik *purposive sampling* dengan sampel sebanyak 35 siswa. Teknik pengumpulan data yang digunakan adalah kuesioner dan dokumentasi. Teknik analisis data yang digunakan adalah analisis statistik deskriptif, uji instrument, dan uji hipotesis menggunakan *SPSS Versi 25*. Berdasarkan hasil analisis data yang telah dilakukan maka diperoleh model persamaan regresi linear sederhana $Y=31,128+0,440X$ yang berarti tiap penambahan 1 nilai keterampilan memberi penguatan, maka motivasi belajar siswa pada mata pelajaran akuntansi keuangan bertambah 0,440. Dari hasil analisis koefisien determinasi (r^2) diperoleh nilai $r^2 = 31,4\%$ yang berarti keterampilan memberi penguatan memiliki kontribusi terhadap motivasi belajar siswa sebesar 31,4% dan sisanya 68,6% dipengaruhi oleh faktor lain. Sementara dari hasil analisis uji-t diperoleh nilai signifikan $0,000 < 0,05$ yang berarti keterampilan memberi penguatan berpengaruh positif dan signifikan terhadap motivasi belajar siswa, dengan demikian hipotesis H_0 ditolak dan H_a diterima.

Kata Kunci: Keterampilan Memberi Penguatan, Motivasi Belajar

Abstract

This study aims to determine the effect of giving reinforcement skills by teachers on learning motivation in Financial Accounting in class XI Accounting at SMKN 1 Polewali. The variables in this study are reinforcement skills as the independent variable and learning motivation as the dependent variable. The population in this study were all 64 students in class XI Accounting at SMKN 1 Polewali for the 2022/2023 period, while the sample in this study was taken using a *purposive sampling* technique with a sample of 35 students. Data collection techniques used are questionnaires and documentation. The data analysis technique used is descriptive statistical analysis, instrument testing, and hypothesis testing using *SPSS Version 25*. Based on the results of the data analysis that has been carried out, a simple linear regression equation model is obtained $Y=31.128+0.440X$, which means that each addition of 1 skill value gives reinforcement, then student learning motivation in financial accounting subjects increases by 0.440. From the results of the analysis of the coefficient of

determination (r^2) it was obtained that the value of $r^2 = 31.4\%$, which means that reinforcement skills contribute 31.4% to student learning motivation and the remaining 68.6% is influenced by other factors. While the results of the t -test analysis obtained a significant value of $0.000 < 0.05$, which means that the skill to provide reinforcement has a positive and significant effect on student learning motivation, thus the hypothesis is "accepted".

Keywords: Reinforcement Skills, Learning Motivation

Introduction

Education in general aims to create a generation of advanced thinkers. "Education comes from the Greek word "educare" which means bringing out what is stored in the child's soul, to be guided so that it grows and develops" (Syafri & Zen, 2017:26). This education can occur through learning. Learning involves students and teachers. Teachers create an environment for learning and students aim to use this learning environment, so that they can increase their knowledge. The learning process is significantly influenced by learning motivation. "Learning motivation is a person's psychological condition that drives them towards good goals, and changes behavior and perceptions so that their life desires can be achieved" (Rahmat, 2018: 139).

So motivation is an individual's encouragement to do something to achieve certain goals. Motivation is the driving force that arises from students in carrying out learning activities, so that learning goals can be achieved. Meanwhile, according to Uno (2015: 23), motivation has the following indicators: (1) the desire and desire to succeed, (2) the encouragement and need for learning, (3) the existence of hopes and aspirations, (4) the existence of appreciation for learning, (5) there are interesting activities in learning, and (6) there is a conducive learning environment.

There are several factors that influence learning motivation. "Learning motivation is influenced by two factors, namely internal factors (coming from inside) and external factors (coming from outside)" (Widiasworo, 2017:29). Teachers are an external factor. Because it is the teacher who delivers instructions, the

teacher has a big impact on the way students learn, as a result teachers are required to have basic skills in teaching or what are usually called basic skills in order to maximize their role.

One of the basic skills that educators are required to have is the skill of providing reinforcement. "Reinforcement is a response to a behavior that increases the possibility that the behavior will be repeated" (Mudlofir, 2013:94). According to Barnawi & Arifin (2017: 142), providing reinforcement requires skill components, including verbal reinforcement and non-verbal reinforcement such as gestural reinforcement, activity reinforcement, approach reinforcement, touch reinforcement, and sign reinforcement.

According to Mudlofir (2013:94) the aim of skills is to provide reinforcement, namely:

- 1) Increase students' attention to lessons
- 2) Increase student learning motivation
- 3) Make it easier for students to learn
- 4) Eliminate negative student behavior and foster positive behavior

Meanwhile, according to Barnawi & Arifin (2017: 144), the principles of providing reinforcement include: warmth, enthusiasm and meaningfulness. Warmth can be manifested through the way you act, smile, voice and facial movements. Warmth shows mutual trust so that reinforcement can be well received. Enthusiasm can increase students' attention and motivation. Reinforcement given enthusiastically can create a sincere and solid impression on students. The meaningfulness of providing reinforcement is the student's understanding that he or she deserves reinforcement. Students feel worthy of reinforcement

because of the achievements shown in learning.

So, with good reinforcement skills by teachers, students can increase motivation so that learning can run well and achieve its goals. However, in reality there are still many teachers who do not provide reinforcement to students. For example, teachers don't care towards the responses given by students, or teachers are too focused on delivering material which results in a lack of interaction with students, especially in terms of providing reinforcement, resulting in weakening students' learning motivation.

SMKN 1 Polewali is one of the vocational schools in Polewali Mandar Regency. This school is located at Jl. K.H. Agus Salim No.1 Polewali, Polewali Mandar Regency, West Sulawesi. This school is a state school that applies the 2013 curriculum which consists of departments in Accounting, Office, Multimedia, Marketing, Pharmacy and Building Modeling and Information Design (DPIB). From direct observation, it can be seen that a number of students are less motivated in the learning process so that students are not active in learning and even play games with their classmates. Apart from direct observation, researchers also distributed questionnaires to 15 respondents from class XI Accounting students. From the questionnaire, the average percentage results for strengthening skills were 69% in the good category, namely 60% - 79.99% in accordance with Adimihardja's opinion (2016: 162). However, there were three indicators that are still below average. Meanwhile, for learning motivation, the average percentage result is 55%, which means it is in the sufficient category, namely 40% - 59.99% according to Adimihardja's opinion (2016: 162), however there are three indicators that are still below the average percentage, so it still needs to be increased.

So, it was found that the teacher's reinforcement skills were considered good, but the students' learning motivation was

still sufficient, and there were three indicators below the average percentage. This is not in line with the opinion of Barnawi & Arifin (2017: 142-144) that increasing student motivation is one of the goals of strengthening. This also contradicts research by Iskandar, Buwono, Wiyono, Aminuyati & Dewantara (2022) which shows that there is a significant and positive influence between teacher reinforcement skills on students' learning motivation.

Based on this background, researchers are interested in conducting research with the title "The Influence of Teachers' Strengthening Skills on Learning Motivation in Financial Accounting Subjects in Class XI Accounting Students at Polewali Vocational School 1".

Method

Variable Measurement

This research is descriptive quantitative research. In this research there are two variables, namely reinforcement skills as the independent variable symbolized by (X) and learning motivation as the dependent variable symbolized by (Y). The skills of providing reinforcement and motivation to learn were assessed using a Likert scale and questionnaire sheets which were distributed directly to students, with the help of SPSS Version 25 for Windows.

Population and Sample

According to Sujarweni (2018:105) population is the total number consisting of objects or subjects that have certain characteristics and qualities that are determined previously by the researcher, then researched and conclusions drawn. The population in this study was all students in class XI Accounting at Polewali 1 Vocational School, totaling 64 people. The reason why we chose class XI Accounting as the population in the research was because the learning motivation obtained was not satisfactory in the Financial Accounting subject so special treatment or attention was needed.

The sampling technique used in this research is purposive sampling, where the sample is selected with certain considerations, with the following sampling criteria:

- a. Class with active learning hours for financial accounting
- b. The class with the largest number of students

Thus, the sample in this research is class XI Accounting 2 SMKN 1 Polewali which consists of 35 students because it meets the class criteria with active learning hours of financial accounting and has the largest number of students.

Data Collection and Analysis Techniques

Data collection techniques used questionnaires and documentation. The data

Table 1. Recapitulates Data on the Percentage of Reinforcement Skills

No.	Indicator	Actual Score	Ideal Score	Actual Score (%)	Information
1	Verbal Reinforcement	801	1.050	76,28	Good
2	Gestural Reinforcement	764	875	87,31	Very Good
3	Activity Reinforcement	283	350	80,86	Good
4	Approach Reinforcement	232	350	66,28	Good
5	Touch Reinforcement	144	175	82,28	Very Good
6	Sign/Symbol Reinforcement	270	350	77,14	Good
Average Amount				79,21	Good

Based on table 1, it shows that the results of the percentage indicator for the skill variable providing reinforcement obtained an average percentage of 79.21% which is classified as good. Then the results are spread. The questionnaire regarding learning motivation is described by the

analysis technique used in this research is descriptive variable analysis, instrument testing and hypothesis testing, then results are obtained and conclusions are drawn.

Results and Discussion

Results

Descriptive Statistical Analysis

Descriptive analysis of the percentage of the results of distributing questionnaires regarding skills in providing reinforcement is illustrated by the percentage of the total score of all respondents' answers obtained from the 2 indicators of skills in providing reinforcement which are contained in table 1 below.

percentage of the total score of all respondents' answers obtained from the 6 indicators of learning motivation contained in table 2 below.

Table 2. Recapitulates Data on the Percentage of Learning Motivation

No.	Indicator	Actual Score	Ideal Score	Actual Score (%)	Information
1	The desire and desire to succeed	439	525	83,62%	Very Good
2	The encouragement and need for learning	429	525	81,71%	Very Good

3	The existence of hopes and aspirations	283	350	80,86%	Good
4	The existence of appreciation for learning	302	350	86,28%	Very Good
5	There are interesting activities in learning	300	350	85,71%	Very Good
6	There is a conducive learning environment	438	525	83,44%	Very Good
Average Amount		2.191	2.625	83,43%	Very Good

Based on table 2, it shows that the percentage results of the student motivation variable indicators obtained an average percentage of 83.43% which is classified as very good.

Instrument Test

In this research, the instrument test consists of a validity test and a reliability test. The validity test is carried out by comparing the calculated r value with the r table for degree of freedom (df) = $n-2$. The number of samples (n) in this study was 35, so the df size obtained was $35-2 = 33$, with a significance level of 5% so that $r_{table} = 0.344$. If $r_{count} > r_{table}$ then the variable instrument can be said to be valid. Based on the validity test of the strengthening skills instrument using SPSS Version 25 for Windows, the r calculated value was in the range 0.348-0.757, so it can be said to be valid. Then test the validity of the learning motivation instrument using SPSS Version 25 for Windows, the calculated r value is in the range 0.384-0.847, so it can be said to be valid.

Testing the reliability of the instrument in this research used techniques Cronbach's alpha with a sample size of 35 respondents. An instrument is declared reliable if the Cronbach's alpha value is > 0.60 . The results of the instrument reliability test can be seen in table 3 below.

Table 3. Reliability Test

Variable	Croanbach's Alpha	Information
Strengthening Skills	0,871	Reliable
Learning Motivation	0,862	Reliable

Based on table 3, which shows the results of the research instrument reliability test, showing a Croanbach's alpha value > 0.60 , it can be concluded that the instrument is declared reliable.

Hypothesis Testing

Simple Linear Regression Analysis

Based on the results of simple linear regression, it shows that the simple linear regression equation model is as follows: $Y' = 31.128 + 0.440X$. Based on the equation model obtained, it is known that the constant value is 31.128. This means that if the skill variable provides reinforcement with a value of zero, then the student learning motivation variable in the financial accounting subject Class XI Accounting at SMKN 1 Polewali is 31,128 units. The regression coefficient value is 0.440, this means that if the reinforcement skills variable increases by one unit, students' learning motivation in the financial accounting subject Class XI Accounting at SMKN 1 Polewali increases by 0.440 units. This can be seen in Table 4. As follows:

Table 4. Results of Simple Linear Regression Analysis

		<i>Coefficients^a</i>				
		<i>Unstandardized Coefficients</i>		<i>Standardized Coefficients</i>		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	31.128	8.167		3.811	0.001
	Reinforcement Skills	0.440	0.113	0.560	3.886	0.000

a. *Dependent Variable:* Learning Motivation

t-test

Based on the results of the t-test, a significant value of 0.000 <0.05 was obtained, which means that there is a significant influence between strengthening skills on students' learning motivation in the financial accounting subject class XI

Accounting at SMKN 1 Polewali. So that hypothesis

submitted "It is suspected that the teacher's reinforcement skills have a positive and significant effect on the motivation to learn financial accounting subjects in class XI Accounting students at SMKN 1 Polewali" is acceptable. This can be seen in table 5 below.

Table 5. Results t-test

		<i>Coefficients^a</i>				
		<i>Unstandardized Coefficients</i>		<i>Standardized Coefficients</i>		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	31.128	8.167		3.811	0.001
	Reinforcement Skills	0.440	0.113	0.560	3.886	0.000

a. *Dependent Variable:* Learning Motivation

Coefficient of Determination

The results of the coefficient of determination test show that the coefficient of determination (r^2) obtained is 0.314, which can be interpreted that the skill of giving reinforcement has a contribution of 31.4% on student learning motivation in the financial accounting subject Class XI Accounting at SMKN 1 Polewali, and 68.6% the rest is influenced by other factors. This can be seen in table 6 as follows.

Table 6. Results Coefficient of Determination

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.560 ^a	.314	.293	5.52791

a. *Predictors:* (Contant), Reinforcement Skills

Discussion

Based on the results of the hypothesis test above, it was found that providing reinforcement has a positive and significant effect on learning motivation. The results of this research are strengthened by the theory put forward by Barnawi & Arifin (2017: 142) that one of the goals of providing reinforcement by teachers is to increase student motivation. With reinforcement or appreciation by the teacher, both verbally and non-verbally, students will feel recognized and motivated in participating in the learning process.

The results of this research are in line with research conducted by Iskandar, Buwono, Wiyono, Aminuyati & Dewantara (2022) which stated that there was a significant relationship between reinforcement skills and students' learning motivation variables in social studies learning at Pontianak Islamiyah Middle School. Also in line with research conducted by Yulia Citra & Syarilfuddin (2019, this research shows that "providing reinforcement has an effect on students' learning motivation in the "high" category. So this research has answered the hypothesis that has been proposed where the skill of giving reinforcement by teachers has an effect on Motivation for studying financial accounting subjects in class XI Accounting students at SMKN 1 Polewali.

Conclusion

Based on the results of data analysis and discussion described in the previous chapter regarding influence skills strengthen students' learning motivation in the financial accounting subject class XI Accounting at SMKN 1 Polewali, so it can be concluded:

1. Based on descriptive analysis, the skill variable that strengthens the financial accounting subject in class XI Accounting at SMKN 1 Polewali is in the good category.

2. Based on the results of descriptive analysis, student learning motivation in the financial accounting subject class XI Accounting at SMKN 1 Polewali is in the very good category.
3. The skill of providing reinforcement has a positive and significant effect on students' learning motivation in the financial accounting subject class XI Accounting at SMKN 1 Polewali.

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Author Profile

Sri Wahyuni, born in Polewali 22 February 2001, the second of 6 children, the daughter of Mr Suaib and Mrs Rosmidar. Educational history: The author started primary education in 2007 at SDN 2 Polewali and graduated in 2013. In the same year the author took junior secondary education at SMP Negeri 2 Polewali and graduated in 2016. Then continued his senior secondary education at SMKN 1 Polewali and graduated in 2019. In the same year the author continued his education at university and was registered as a student in the Accounting Education Study Program, Faculty of Economics and Business, Makassar State University and graduated in 2023.