

# Accounting Subject Achievement of 11<sup>th</sup> Grade Social Students at SMA Murni Bandar Baru was Influenced by Family and School Environment

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## ABSTRACT

*This research was carried out at SMA Deli Murni Bandar Baru with the aim of describing the students' family and school environments as well as describing students' academic achievements in accounting subjects and knowing the influence of the family and school environment on students' academic achievements in accounting subjects. This research used a descriptive verification approach with a sample size of 110 students from a total population of 148. The population consisted of 11th grade of IPS (Social) students at SMA Deli Murni Bandar Baru. Sampling uses random sampling which is the method used to take samples. Information on student learning achievement was obtained from documents, while information on the home and school environment was obtained from distributing questionnaires. Estimated coefficient of determination (KD) was used to assess the data and evaluate it using Pearson product moment correlation calculations. Based on the findings of the Pearson product moment correlation calculation, a correlation of 0.468 was obtained for the family environment variable (X1) and a significance level of 0.05 for the school environment variable (X2) on student learning achievement in accounting subjects. Pay attention to the findings of the coefficient of determination for the family environment (21.9%) and the school environment (34.9%) to find out the influence. The findings of the statistical hypothesis test using the t test at a significance level of 0.05 show that the home and school environment significantly improves student learning achievement in accounting courses. Based on research findings, student learning achievement is positively influenced by the home and school environment.*

## KEYWORDS

*family environment; school environment; student learning achievement.*

## INTRODUCTION

Education is one aspect of life that will give birth to the nation's next generations. The next generations of this nation will later lead Indonesia towards renewal. Education in Indonesia has experienced improvements from time to time in various aspects, including learning methods, curriculum, certification programs, increasing graduation standards, programs provided to support teacher welfare, etc. This improvement was made because education is not only required to produce intelligent future generations but is more than that. Education itself has a definition, namely an exertion made deliberately and intentionally to alter human

behavior both exclusively and in bunches to develop people through educating and preparing endeavors (Sugihartono, 2015).

The quality of education here is an aspect that the government really pays attention to. The government always reviews the policies implemented in the education aspect. This aims to ensure that the quality of education in Indonesia can always improve from time to time. Equal distribution of education from rural to urban areas, from Java to the outermost islands in Indonesia is carried out to improve the quality of education. One of the ways in which the quality of good education can be seen is the learning achievements obtained by the students (Lomongo, 2022).

Learning achievement, a process that occurs at every level of education, is one way to demonstrate success. Student achievement in the learning process at school, which is shown by the scores on the Mid-Semester Examination, Final School Examination and National Examination, can be used to measure the success of an education. To produce good learning achievement, low learning achievement must be addressed immediately because it will have a negative impact on the development of human resources. Therefore, every school uses minimum completeness criteria as a benchmark or guideline in assessing its students' learning achievements. However, in reality, learning outcomes are sometimes far from expectations. There are still student scores below the Minimum Completion Criteria showing this. It set at Deli Murni Bandar Baru High School for accounting subjects is 75. The author chose Deli Murni Bandar Baru High School as the research subject because even though Deli Murni Bandar Baru High School has an “A” accreditation (very good), there are many accounting subject results for class 11th Grade of IPS (Social) students. IPS high is less than the Minimum Completion Criteria. Given this gap, the author plans to investigate SMA Deli Murni Bandar Baru to see why, despite the school's excellent accreditation, many 11<sup>th</sup> grade of IPS (Social) students' accounting scores are still below the Minimum Completion Criteria.

The data obtained shows that student learning achievement in accounting subjects is still low, especially in 11th grade of IPS (Social) SMA Deli Murni Bandar Baru. This is shown by obtaining information on the average Final Semester Examination scores for accounting courses in all classes. The complete average UAS scores for each class at 11th grade of IPS (social) at SMA Deli Murni Bandar Baru are as follows:

**Table 1.** Recapitulation list of average final exam results for accounting subjects

Class	Minimum Completeness Criteria	Number of Students	Average Final Semester Examination	Number of students who have not completed the Minimum Completion Criteria	Percentage (%) students who have not completed the Minimum Completion Criteria	Students who have completed the Minimum Completion Criteria	Percentage (%) students who have completed the Minimum Completion Criteria
11TH GRADE OF IPS 1	75	52	73.5	22 Students	45.7 % Students	25 Students	53.2 %
11TH GRADE OF IPS 2		49	57.6	45 Students	83.8 % Students	8 Students	15.1 %
11TH GRADE OF IPS 3		47	54.2	36 Students	96.2 % Students	1 Students	2.7 %
<b>Total</b>		<b>148 Students</b>	<b>61.8</b>	<b>103 Students</b>	<b>76.3 %</b>	<b>30 Students</b>	<b>23.7 %</b>

Source: List of Grade 11th grade of IPS (social) Students at SMA Deli Murni Bandar Baru (processed)

Data on the scores for the accounting subjects for this class can be obtained based on Table 1. There are still many students in each class who do not meet the the Minimum Completion Criteria standards. For example, in 11th grade of IPS 1 (Social), 45.7% of students or 22 out of 52 students did not meet its standards. This shows that almost all students in each class are above the its standard. For example, in 11th grade of IPS 2 almost 83.8% of students or 45 out of 45 students did not meet the Minimum Completion Criteria. Only 1 student meets it in 11th grade of IPS 3 (Social) or around 96.2% of the total 47 students. Based on the learning outcomes achieved by students and then compared with the established its standards, it can be concluded that the threshold for student learning achievement is still below ideal.

Progressing understudy learning accomplishment could be a difficult task since of the numerous variables that will impact the learning prepare. The factors in address can be classified into two bunches, specifically outward impact and natural impact. In the meantime, inside causes come from inside the person who is learning, whereas outside impacts are those that come from exterior the person who is learning. Internal strengths include things like intelligence, curiosity, talent, drive, maturity, preparedness, and an established attitude. The environments in which students engage with other people at home, at school, and in the community are examples of external influences, or things that are unrelated to the students themselves.

The home environment functions as a person's initial and basic educational environment, followed by the formal school education environment, which is a person's second environment after receiving education. According to Sukmadinata (2009) "the family is the first and main environment in education, providing the basic foundation for the learning process in the school and community environment." Thus, the effectiveness of home schooling will have an impact on the learning tasks students carry out in class. Children's behavior, character, morals and education are shaped by their families. Family is a non-formal learning environment. Because family education does not follow a predetermined curriculum like other educational institutions, it is called an informal educational institution.

According to research by Indrianti (2022), the family environment influences how well students learn. Family environment is one of the variables that influences how well students learn. Education in the school environment is a continuation of education in the home environment. In the school environment, the values that have been embedded in the family are upheld. Therefore, after home, the school environment is often referred to as the second environment. Because schools function as places of activity and teaching procedures, they are the first official educational institutions that have a significant impact on how well students learn. Children spend a lot of time and interact with each other at school and at home. According to Yusuf (2008), a school may be a formal instructive institution that systematically organizes direction, educating and preparing programs to assist understudies be able to create their potential, which concerns ethical, otherworldly, mental, passionate and social viewpoints.

Student learning achievement is influenced by the home and school environment. In a family environment, students become family members and interact with other family members, including parents, because they are the ones who pay for their education, provide study space, and provide both physical and psychological support. Similar interactions and communication occur in the classroom, where students use school-provided resources, talk to their teachers during learning, and rely on school infrastructure and facilities to support their learning.

Therefore, the author is interested in conducting research with the title "Accounting Learning Achievement of 11th grade of IPS (Social) Students at Deli Murni Bandar Baru High School is Influenced by the Family and School Environment."

Based on the background above, the possible problem formulation is as follows:

1. What is the description of the student's family environment?
2. What is the picture of the student's school environment?
3. What is the picture of student learning achievement in accounting subjects?
4. How does the family environment influence student learning achievement in accounting subjects?
5. How does the school environment influence student learning achievement in accounting subjects?

## **LITERATURE REVIEW**

Children first get to know their families, or in other words, it is in the family environment that they first get to know social interactions. A child learns that he is an individual and a social entity through the relationships that exist between family members. According to Purwanto (2010), the family environment determines how and to what extent learning is experienced and achieved by their children. This is in line with the opinion of Dalyono (2009:59) that family factors influence children's success in learning.

Any circumstance in our world that influences human behavior, development, growth, or life processes is considered part of the environment. Suwarno (2008) believes that schools are official educational institutions that plan, organize and direct learning activities in a detailed, planned and directed manner, with programs outlined in the curriculum. Therefore, it can be said that by obeying and respecting the regulations in the 11th grade of IPS (Social) learning education system, students can be involved in educational activities in the school environment that help them learn new information, change attitudes, and develop life skills both inside and outside school. classroom.

The home environment is the first educational environment, then the school environment. School is an official educational institution that students attend after receiving education from their family context. Children will learn to accept the lessons their teachers are trying to teach them, and they will also learn how to change their behavior for the better at school. According to Yusuf (2008) schools are formal instructive educate that efficiently organize direction, educating and preparing programs to assist understudies be able to create their potential, which concerns ethical, otherworldly, mental, passionate and social angles. At that point, Slameto (2010) expressed that school components that impact learning incorporate educating strategies, educational programs, teacher-student connections, student-student connections, school teach, learning devices, school time, over standard lesson measures, building conditions, learning strategies.

In Syah's (2010) research, learning achievement is described as the result of the interaction of several factors that influence the overall learning process or the 11th grade of IPS (Social) stance of student efforts in the form of interaction during learning activities which leads to learning achievement and ultimately results in student progress in all areas covered by knowledge or Skills. On the other hand, Slameto (2010), found that there are internal elements that influence learning achievement, such as physical aspects (illness and health), psychological factors (intelligence, attention, interest, talent, motive, maturity, readiness), and fatigue. Meanwhile, external factors include factors related to the school (teaching strategies, curriculum, teacher-student relationships, and student-student relationships) and factors related to the family (how parents educate, relationships between family members, home atmosphere, family economic situation, parental understanding,



cultural background). students, school regulations, educational resources, school hours, learning objectives outside the building dimensions, learning strategies, and homework), as well as community elements (student involvement in the community, media, social networks, and type of community life).

Based on the opinion above, there are many elements that influence the success of a learning process in achieving certain goals, namely learning achievement.

Learning activities are learning processes and achievements which are the final product of the process, so learning achievements and learning activities are related. The most basic activity in education is the overall teaching and learning process. The success of the desired achievement depends on the variables that influence it, including internal and external elements originating from the student's environment.

The family and school environment are two examples of external influences that have a direct impact on student learning achievement. Parents include fathers and mothers who develop their main duties and functions as the child's primary educators, creating the home environment. For children, the home context is their first exposure to educational environments outside of school during their formative years. Negative and positive reactions are common, depending on how well the family environment functions. Children respond well to favorable environmental situations by achieving high standards. On the other hand, poor environmental conditions usually have a negative impact on students' academic growth and success. Students who have difficulty with learning achievement will then emerge.

Schools are places where educational activities and processes take place so that schools are thought to have a determining factor in student achievement other than the family environment. Student achievement will be greatly influenced by the school environment which can encourage the educational process with effective communication between administration and teachers.

## **RESEARCH METHODS**

Descriptive verification is the research method used in this research. A description of the learning environment of the family, school and students of SMA Deli Murni Bandar Baru was obtained using descriptive techniques. Meanwhile, the verification approach aims to verify the truth of the research hypothesis through field data collection. The participants in this research were 148 people, all of whom were 11th grade of IPS (Social) students at SMA Deli Murni Bandar Baru. The final examination scores of classes.

This research data analysis method involves the application of the following formulas:

- a. Validity test. Test the validity of the items in this research using the Product Moment correlation formula from Pearson.
- b. Reliability Test. This test is calculated using the Cronbach's Alpha formula. Based on the calculations carried out, the results showed that the research instrument created was declared reliable or that this research instrument could be used.
- c. Normality test. The normality test in this study used the IBMSPSS V20 for Windows software program.

## **Correlation Analysis**

The product moment correlation analysis approach is the method used to analyze. The aim of this product moment correlation data collection method is to ascertain how strong the relationship is between one dependent variable and one independent variable.

### **Coefficient of Determination**

The magnitude of the contribution of the independent variable to the dependent variable can be determined using the coefficient of determination ( $r^2$ ). The following formula can be used to obtain the determinant coefficient:

### **Hypothesis test**

To determine the significance of the relationship between these variables, researchers used the t test; however, the IBM SPSS v.20 for Windows tool was used to facilitate this research. This significance indicates authenticity, implying that the observed association is representative of the population. In this study, a significance level of 5% or 0.05 was used. The testing steps are as follows:

- a. Formulate a hypothesis in a sentence:  
H1: Student learning achievement in the accounting subject for 11th grade of IPS (Social) at SMA Deli Murni Bandar Baru is positively influenced by the family environment.  
H0: In the Accounting subject at SMA Deli Murni Bandar Baru 11th grade of IPS (Social), student learning achievement is not influenced by the family environment.
- b. Formulate a hypothesis in a sentence:  
H1: In the Accounting subject at SMA Deli Murni Bandar Baru 11th grade of IPS (Social), student learning achievement is positively influenced by the school environment.  
H0: The learning outcomes of accounting subject in 11<sup>th</sup> grade at SMA Deli Murni Bandar Baru are not influenced by the school environment.
- c. Creating  $H_a$  and  $H_o$  in statistics: H1:  $\rho > 0$  H0:  $\rho = 0$
- d. Decision rule:  
If the probability value of 0.05 is less than or equal to the probability value of Sig or  $[0.05 < \text{sig}]$ , then H0 is accepted and H1 is rejected, meaning it is not significant.  
If the probability value of 0.05 is greater than or equal to the probability value of Sig or  $[0.05 > \text{sig}]$ , then H0 is rejected and H1 is accepted, meaning it is significant.
- e. Make conclusions

## **RESULTS AND DISCUSSION**

From the research results, it is known that there is a family atmosphere in the classroom, which means that the student's family environment is deemed unable to provide a family environment that is more conducive to improving student learning achievement. Meanwhile, the learning environment for 11th grade of IPS (Social) students at SMA Deli Murni Bandar Baru is in the poor category. This indicates that there are still many signs or that most of the indicators fall into the poor indicator category, while the rest are quite conducive. This shows that the school environment of Deli Murni Bandar Baru High School students is included in the less conducive group, meaning that the school environment cannot be considered more supportive in improving student learning achievement. From the results of the documentation study, it is known that the learning achievement of class

Based on calculations from 103 respondents, there were 73.5% or 75 children who did not meet the Minimum Completion Criteria previously set by the school, namely 75. Based on these findings, it can be said that student learning outcomes in accounting courses are still relatively low. It was explained that there was a relationship between the family environment and student learning achievement in the accounting subject 11th grade of IPS (Social) at SMA Deli Murni Bandar Baru based on data analysis and hypothesis testing that had been carried out. Based on the SPSS calculation results, it is known that the correlation

coefficient ( $r_{xy}$ ) is 0.468. This graph shows a good correlation between a student's academic achievement and his family environment. The  $r_{xy}$  results show a significant influence of the family environment on learning achievement, namely 21.9%. This shows that a student's family environment can have an impact on their academic progress.

The family environment has an influence of 21.9%, while other factors, both internal and external, provide the remaining portion. Considering that the family environment is one of the many variables that can influence students' learning abilities, this result can be said to make sense.

It is stated that there is a relationship between the school environment and student learning achievement in the accounting subject 11th grade of IPS (Social) at SMA Deli Murni Bandar Baru based on data analysis and hypothesis testing that has been carried out. Based on the SPSS calculation results, it is known: the correlation coefficient ( $r_{xy}$ ) is 0.591. This graph shows a good correlation between a student's academic achievement and his family environment. The  $r_{xy}$  results show a significant influence of the family environment of 34.9% on learning achievement. This shows that a student's school environment can have an impact on his learning achievement.

The educational environment has an influence of 34.9%, while other factors, both internal and external, provide the remaining portion. Considering that there are a number of variables that can influence student learning achievement, including the school environment, these results can be considered reasonable.

Therefore, improving the student learning environment in the classroom through more innovative ways for teachers to convey accounting knowledge, positive teacher-student interactions, comprehensive teaching resources, relevant curriculum, and much more, is one strategy to mall 11th grade of IPS (Social) student learning achievement. Optimizing student learning achievement can be done if the educational environment is managed well. This shows that the school environment has a good influence on children's learning achievement and can help children learn as much as possible and ultimately achieve high achievement.

## **CONCLUSION**

Based on the results of the research conducted, several conclusions can be drawn as follows:

1. 11th grade of IPS (Social) accounting students at SMA Deli Murni Bandar Baru described their family environment as being in the quite good category, their learning environment was in the poor category, the accounting subject is described as being in the low category.
2. The learning achievement of 11th grade of IPS (Social) accounting students at SMA Deli Murni Bandar Baru is positively influenced by the home environment and students in accounting subjects is positively influenced by the school environment at SMA Deli Murni Bandar Baru

Based on the findings of this research, the author provides the following recommendations:

1. Regarding School It has been proven that the home and school environment influences students' academic success. Therefore, the author suggests that schools should be more active in improving and developing students' learning abilities with comprehensive learning resources so that students feel helped in completing the accounting tasks given by the teacher.
2. So that students can understand the material presented by the teacher, the teacher needs to try harder to provide learning material that is not too complicated.



3. Families are expected to provide adequate learning resources to their children so that children feel helped in completing homework or studying subjects given by the teacher.
4. Regarding Students To improve their understanding of the material discussed in class, students are required to complete the homework given by their teacher.
5. It is hoped that future researchers can conduct research in several schools, not just one school, and review additional aspects that can influence student learning achievement.

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