

The Effect of Teaching Methods and Learning Motivation on Accounting Learning Achievement in Terms Of Student Perceptions

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Abstract

This study aims to analyze the perceptions of students about teaching methods of lecturers on student achievement in accounting lessons. This study also examined whether student learning motivation is a variable that moderates the effect of teaching methods on students' achievement in accounting lessons. The population of this study is the faculty of economics at the University of Persada Indonesia Y.A.I Jakarta majoring in accounting. Sample selection was done by purposive sampling method and obtained 214 students who were sampled. The model is tested by Structural Equation Modeling (SEM) and uses the LISREL 8.80 (Linear Structural Relationship) statistical software package. From the results of the analysis, it can be concluded that there is a very significant influence between the way to teach lecturers and student achievement in accounting subjects. Student learning motivation also proved to be a variable that moderated the effect of teaching lecturers on student achievement in accounting. It can be said that the teaching method of accounting lecturers is good if supported by high learning motivation from students will result in good learning achievement in accounting lessons.

Keywords: Learning Achievement, Learning Motivation, Student Perception, Teaching Method

Introduction

Accounting has been seen as a subject that is considered difficult, hated and feared by most students. Submission of material that is less attractive, less enjoyable learning methods, less effective lecturer and student interaction, will affect students' perceptions of poor lecturers which will result in low student achievement. This is consistent with what stated by Marsh in (Sobani, 1986) that if student perceptions of lecturers are positive, the final test score will be good, that is, students will be able to connect the course, and try to study the subject further, so learning also increases. This is also contrary to (Munir, Emzir, & Rahmat, 2017) which illustrates a significant difference between the method of understanding and learning styles towards students' learning achievement in English. Likewise, (Muema, Mulwa, & Mailu, 2018) states there are positive differences between the methods of assessment and student achievement in mathematics. Different things were concluded by (Wulandari

& Surjono, 2013) which did not affect the interaction between PBL methods and demonstrations with motivation to learn about learning outcomes. (Djudin, 2018) states that there are no significant interaction effects from the comparison method and the course on the level of student satisfaction and academic achievement.

Students' perceptions of how to teach lecturers in delivering less interesting material in class make students lack the ability to understand accounting. Students who have experience with lecturers in them have received information about how students will view the teacher. If the suggested method is not interesting and fun, then the perception that will be given is also not good. However, if the stimulus is good then the perceptions made by students will also be good. (Cools, Vanderheyden, & Backhaus, 2014) state that educators must use methods that are diverse, didactic, and mentoring education to create constructive and positive learning.

In addition to the teaching method of the lecturer, the learning motivation of each student can also influence the student's learning achievement itself. (Winkel, 1996) argues that motivation to learn is the overall psychological driving force in students that leads to learning activities, ensures continuity of learning activities and provides direction for learning activities to achieve goals. So that students who are highly motivated have a lot of energy to do learning activities. (Muhibin, 2002) states that student learning motivation is one of the internal factors of students that can affect the learning process itself. If students have the motivation to learn, students will study seriously so that students have a deeper understanding of the subject. Likewise with accounting. If the motivation to study accounting from students is high, it is expected that student achievement in accounting will be high. (Sardiman, 2007) suggests that in the process of teaching and learning activities, motivation has several benefits, including motivation can encourage people to act or as a driver of every activity to be carried out, motivation determines the direction of action toward the goal. to be achieved, then motivation can choose actions that determine what actions must be carried out harmoniously to achieve goals, override actions that are not useful for that purpose. Besides, motivation can also function as a driver and business achievement. Motivation can be said as the overall driving force in students which results in learning activities, which ensures continuity of learning activities and which gives direction to learning activities so that the goals desired by the subjects can be achieved. This means that the higher the learning motivation of each student,

the higher / the greater the achievement and learning outcomes that will be achieved by students. The results of the study (Hizbi & Wajdi, 2017) concluded that there was an influence of interaction between learning methods and achievement motivation on learning outcomes. (Tella, 2007) states that there are significant differences when the level of motivation is taken as an interesting variable in academic achievement in mathematics based on their level of motivation. The results of the research (Asvio, Arpinus, & Suharmon, 2017) reveal that there is a significant positive effect of student learning motivation and learning environment on student learning achievement. Different things are obtained from (Wijaya & Bukhori, 2017) which states that learning motivation does not have a significant effect on learning outcomes.

Based on the description above, it can be seen that there are still differences in the results of research on the effect of teaching methods and motivation on learning achievement. This study aims to see the effect of teaching methods and learning motivation on accounting learning achievement in terms of student perceptions. Besides, this study also aims to prove whether learning motivation is a variable that moderates the influence of teaching methods and accounting learning achievement.

Literature Review

Accounting Learning Achievement

(Kamus Besar Bahasa Indonesia, 1999) defines learning achievement as mastery or skills developed in subjects, indicated by test scores or values given by the teacher. To find out the extent to which changes have occurred, there needs to be an assessment. Likewise, learning is carried out by students who take formal education at the university, always assessing through learning outcomes that can be seen through learning cards and student transcripts to find out how many students understand the lecture material provided, in this case also can be regarded as learning achievement. Accounting learning achievement is the learning outcome that has been achieved by students as evidence of mastering accounting course material, expressed in numbers and can be seen in the value of the Study Results Card and or student academic transcripts.

How to assess the results of accounting learning usually uses tests. The main purpose of this test is to measure the learning outcomes achieved by individuals who study accounting. Besides, tests are also used to determine the extent to which the

material has been studied. Therefore the test can be used as a diagnostic, formative, summative assessment and determination of the level of achievement. (Djamarah & Zain, 2002) mention several types of tests in question, namely Formative Tests, Subsumative Tests, and Summative Tests.

Student Perceptions

Perception is how people see or interpret events, things, and humans. People act on their perceptions regardless of whether that perception reflects the actual reality. Everyone has their perception of an event. A person's description of reality may be very different from someone else's description. In a narrow sense, perception is a vision or how an individual sees something. Whereas in the broadest sense, perception is the individual's view of how individuals interpret and judge something (Azhari, 2004). Then (Irwanto, 2002) suggested that perception is the process of receiving stimuli (objects, qualities, relationships between symptoms and events) until stimuli are realized and understood.

(Chaplin, 2002) defines perception as the process of knowing or recognizing objective objects and events with the help of the senses. (Atkinson, Rita, & Ricard, 2003) add that perception is a process in which individuals regulate and interpret stimulus patterns into the environment. Understanding of perceptions according to (Kamus Besar Bahasa Indonesia, 1999) is the response (acceptance) directly from something or is a process of someone knowing some things through the senses. So perception can be interpreted as a cognitive process experienced by everyone in understanding every information about their environment through the senses (seeing, hearing, smelling, touching and feeling). In a broader scope, perception is a process that involves prior knowledge in obtaining and interpreting the stimulus indicated by the senses.

Based on the opinions of the experts above, it can be concluded that perception is the process of receiving stimuli as an individual's view, where individuals regulate and interpret these stimuli until they realize and understand the environment with the help of the senses. According to (Atkinson, Rita, & Ricard, Introduction to Psychology, 1999) several factors influence perceptions that occur in individuals, including selective attention, characteristics of stimuli, values and individual needs and experience.

Teaching Method

Teaching is an ability that must be possessed by teachers, and the knowledge learned to be able to increase the ability to teach is an ability to deal with students who all have different characteristics, abilities, and desires. Teaching is an effort to provide stimuli, guidance, direction, and encouragement to students so that the learning process takes place. What is important in teaching is not the effort of lecturers to deliver material, but how students can learn the material following their goals (Tabrani, 1992). Learning methods can be interpreted in a typical way or pattern in utilizing various basic principles of education as well as various other techniques so that learning processes occur in the learners themselves (Ginting, 2008).

Students' perceptions of how to teach lecturers are influenced by many factors. There are at least four influencing factors, including the personality of the lecturer which consists of fair and objective, disciplined, open and sympathetic; mastery of material consisting of having broad insight, creating open situations for students to speak, being able to answer and explain; How to teach consists of adjusting to the learning style of students, Understanding what students like in terms of how to learn something, Clear and decisive in delivering material, Submitting interesting material, In explaining do not make students feel monotonous and even better if they can use tools to help explain applied lectures: The ability to evaluate student learning outcomes consisting of being able to respond with criticism and praise, able to make an objective assessment system. Able to pay attention and give assignments according to the level of mastery of the material. In each assignment given to students, the lecturer must see whether the student has mastered the material or not (Wijaya & Tabrani, 1994).

Motivation to Learn

Mc. Donald in (Oemar, 2006) says that "motivation is a change of energy in a person characterized by affective passion and anticipatory goal reaction". Motivation is a change in energy in an individual (person) which is characterized by the appearance of feelings and reactions to achieve the goal. Furthermore (Tabrani, 1992) says motivation is a driving behaviour towards a goal based on a need. This is supported by Morgan and Nasution (Sardiman, 2007) which states that motivation is closely related to respect for a need, an urge to carry out an activity, behave to meet

the needs of oneself and others and the need to overcome difficulties in achieving goals that meet needs that are. (Djamarah & Zain, 2002) say that in the learning process, motivation is needed, because students who do not have motivation in learning, will not be able to carry out learning activities. Everything that interests an individual does not necessarily attract other individuals as long as there is something that does not suit their needs. This is in line with what was stated by (Winkel, 1996) that student learning motivation is the overall psychological driving force in students that produces learning activities, ensures continuity of learning activities and provides direction for learning activities to achieve a goal

Based on the description above, it can be concluded that motivation to learn is the overall psychological driving force that occurs in students based on learning needs, ensuring continuity of learning activities themselves and providing direction on learning activities to achieve a goal.

Conceptual Framework

The success of students in achieving the desired learning achievement is inseparable from the services of the lecturer in delivering the lecture material provided. In this case, the role of the accounting lecturer is crucial in the way the material can be received by students. If students cannot understand what the lecturers say, there will be a perception of students who are not good for the lecturer and vice versa if the lecturer can make the subject interesting in terms of material delivery, positive perceptions will emerge. This will affect student achievement. If the perception is good then the learning achievement will be high, on the contrary, if the perception is low, then the student's learning achievement will also be low.

In addition to students' perceptions of teaching methods, the existence of motivation is very necessary for learning activities. In learning activities, motivation can be said as the overall driving force in students that leads to learning activities, which ensures continuity of learning activities and provides direction for learning activities, so that the objectives desired by the subject of learning can be achieved (Sardiman, 2007) With the motivation to learn each, it can help students to be able to carry out learning activities in college seriously by expecting the desired learning achievement.

The influence of student perceptions on teaching methods and learning motivation as a moderating variable with learning achievements in accounting can be

explained as follows:

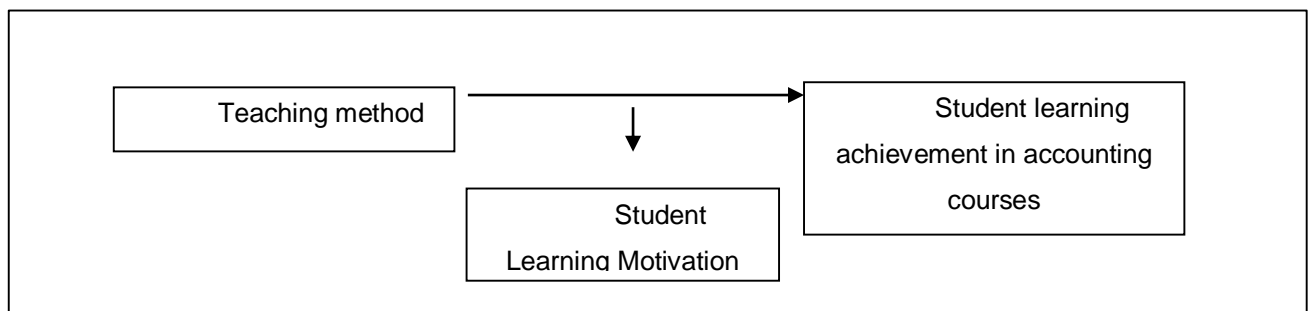


Figure 1: Conceptual Framework

Hypothesis

H1: Teaching methods affect accounting learning achievement

H2: Motivation to learn affects accounting learning achievement

H3: Good teaching methods for high student motivation will positively influence or improve accounting learning achievement and will negatively affect or reduce accounting learning achievement on low student motivation

Research Methods

Population and Sampling Method

The population in this study were students majoring in Accounting from the University of Persada Indonesia Y.A.I Jakarta. The sampling method used in this study was purposive sampling with the following criteria: (a) The final year student majoring in accounting for the 2016/2017 academic year ; (b) Have passed all required courses except the thesis. Based on the criteria set out above, the number of samples is 214 students.

Operational Definition and measurement of Research Variables

Accounting learning achievement

Accounting learning achievement is learning outcomes that have been achieved by students as proof of accounting courses, which are expressed in terms of numbers and can be seen in the student's grade point average (GPA) in the accounting subjects, namely: Introduction to Accounting 1 and 2; Financial Accounting 1 and 2; Advanced Financial Accounting 1 and 2; Cost accounting;

Management Accounting; Management Control Systems, Auditing 1 and 2; Accounting Information Systems, Accounting Theory, and Public Sector Accounting. Grade point average (GPA)is then classified into 5 groups, namely: 0.00 – 0.80 scale 1; 0.81-1.60 scale 2;1.61-2.40 scale 3; 2.41-3.20 scale 4; 3.21-4.00 scale 5

Students' Perceptions of How to Teach Accounting Lecturers

Student perceptions of the way of teaching accounting lecturers are the view of students in interpreting and assessing the way teaching accounting lecturers. Students' perceptions of how to teach lecturers are measured in four dimensions: (1) Lecturer Personality, consisting of three indicators namely Fair and objective, Discipline, Open and sympathetic; (2) Mastery of Material which consists of three indicators namely Have a broad insight, Creating an open situation for students to speak, Able to answer and explain; (3) How to teach consists of five indicators, namely Adjust to student learning styles, Understanding what students like in learning something, Clear and firm in delivery of material, Submission of interesting material, Not monotonous in teaching and able to use tools); (4) Ability to Evaluate Student Learning Outcomes which consist of four indicators, namely to respond with criticism and praise, to make objective assessment system, easy to assign assignments according to the level of student mastery, to assess the level of mastery of student material.

Statement classification is divided into two, namely the statement of favourable and unfavourable. The categories of this Likert scale are Strongly Agree (5 for favorable , 1 for unfavorable), Agree (4 for favorable , 2 for unfavorable), Doubtful (3 for favorable , 3 for unfavorable), Disagree (2 for favorable ,4 for unfavorable), and Strongly Disagree (1 for favorable , 5 for unfavorable).

Student Learning Motivation

Learning motivation is the whole psychic driving force that occurs within students based on the need to learn, guaranteeing the continuity of learning activities themselves and providing direction to learning activities to achieve a goal. Measured by the scale of student learning motivation covering five aspects, namely preferring challenges, interest and curiosity, trying to master the lecture material, the ability to determine self-assessment and assessing success based on internal criteria consisting of 25 statement items (Febriani, Ayi 2009) , as well as the method of

teaching the statement classification lecturer divided into two, namely the statement of favorable and unfavorable and the method of assessment is the same.

Data Analysis

Data analysis in this study uses approach 1). Univariate data analysis for descriptive analysis; 2). Bivariate data analysis to test the validity, reliability, and testing of data normality; 3). Multivariate data analysis. Because each variable used in this study is a latent variable formed by several indicators, then to test the model developed in the design of this study was carried out using the structural equation model (SEM). To test the hypothesis with Structural Equation Modeling (SEM) using a tool of LISREL 8.80 (Linear Structural Relationship) statistical software package. The study uses a moderating variable, the approach used in implementing the moderating variable interaction with the moderated variable is the interaction model approach (interaction model approach) because the moderating variable data with moderated variables are continuous.

Interaction Approach Model

(Kenny & Judd, 1984), formulate a model that contains the interaction effects of two latent variables using non-linear regression: $y = \alpha + \gamma_1\xi_1 + \gamma_2\xi_2 + \gamma_3\xi_1*\xi_2 + \zeta$.

Ping (1998) in (Wijayanto, Setio Hadi, 2008) classifies estimation techniques in SEM for the interaction between latent variables into two categories, namely direct approach, and indirect approach. The direct approach contains multiplication of indicators from latent variables that interact. Therefore this direct approach can be grouped into interaction variables with multiple indicators and single indicators. This study focuses on direct approaches.

Model Interaction with Multiple Indicators

Referring to the interaction model of (Kenny & Judd, 1984) , the how-to teach lectures (*CARA*) latent variable (X_1) has 4 indicators and the moderating variable student learning motivation (*MOTIVASI*) (X_2) has 5 indicators, then produces interaction (*INTERAKSI*) variable ($X_1 * X_2$) with $4 \times 5 = 20$ indicators. Meanwhile, (Yang-Jonsson, 1988) and (Yang - Walentin, 2001) state that when interacting latent variables are measured using questions/statements with the same issues, it will be

quite "natural" to only use the multiplication results of the indicators - indicators that have the same issue as indicators of interaction variables. (Wijayanto, Setio Hadi, 2008). This study uses the references of Yang-Jonsson (1998) and Yang-Walentin (2001) so the *INTERAKSI* moderation interaction variable ($X1 * X2$) has 4 indicators. Interaction test is used to test whether the Learning Motivation variable is a moderating variable. The regression equation can be written as follows:

$$Y = a + b1 X1 + b2 X2 + b3 X1 * X2$$

Y: Learning achievement in accounting courses

X1: How to teach lecturers

X2: Learning Motivation

X1 * X2: Direct influence between the method of teaching accounting lecturers and learning motivation.

If the learning motivation variable is a moderating variable, the b3 coefficient must be significant at the significance level $\alpha = 0.05$.

Analysis and Discussion

Data Quality Test

Student perceptions of the teaching method of lecturers were measured by a scale that included four factors with statements in the questionnaire as many as 31 items. Student learning motivation was measured with a scale covering five aspects with 25 items in the questionnaire. The results of the validity and reliability test are as follows:

Table 1: Validity and Reliability Variables How to Teach Accounting Lecturers

Factor	Item	<i>Corrected Item-Total Correlation</i>	<i>Cronbach's Alpha</i>
Lecturer personality	6	0,425 - 0,906	0,843
Mastery of Material	6	0,373 - 0,907	0,835
How to teach	11	0,434 - 0,862	0,917
Ability to Evaluate Student Learning Outcomes	8	0,484 - 0,724	0,852

Table 2 : Validity and Reliability Variables Student Motivation to Learn

Factor	Item	<i>Corrected Item-Total Correlation</i>	<i>Cronbach's Alpha</i>
Prefer challenges	5	0,397 - 0,774	0,782
There is interest and curiosity	5	0,554 - 0,741	0,832
Try to master the course material	5	0,448 - 0,834	0,863
Ability to determine self-assessment	5	0,371 - 0,830	0,853
Assessing success based on internal criteria	5	0,389 - 0,603	0,727

The table above shows that of each construct factor of Student Perception Against the Teaching Method of Accounting Lecturers and every constructing factor of Student Learning Motivation, the magnitude of Corrected item-total Correlation in the range of values is > 0.361 ; the value of Cronbach's Alpha > 0.70 for respondents as much as 30 and the real level of $\alpha = 0.05$. This means that these factors are valid and reliable. Thus the instrument is suitable to be used to collect research data.

Results of SEM Analysis

Two stages of the SEM process are first to validate the measurement model and the second to adjust to the structural model. The first step is resolved through CFA affirmation factor (Confirmatory Factor Analysis) analysis, while the second step is completed through path analysis with latent variables.

5.2.2. CFA analysis

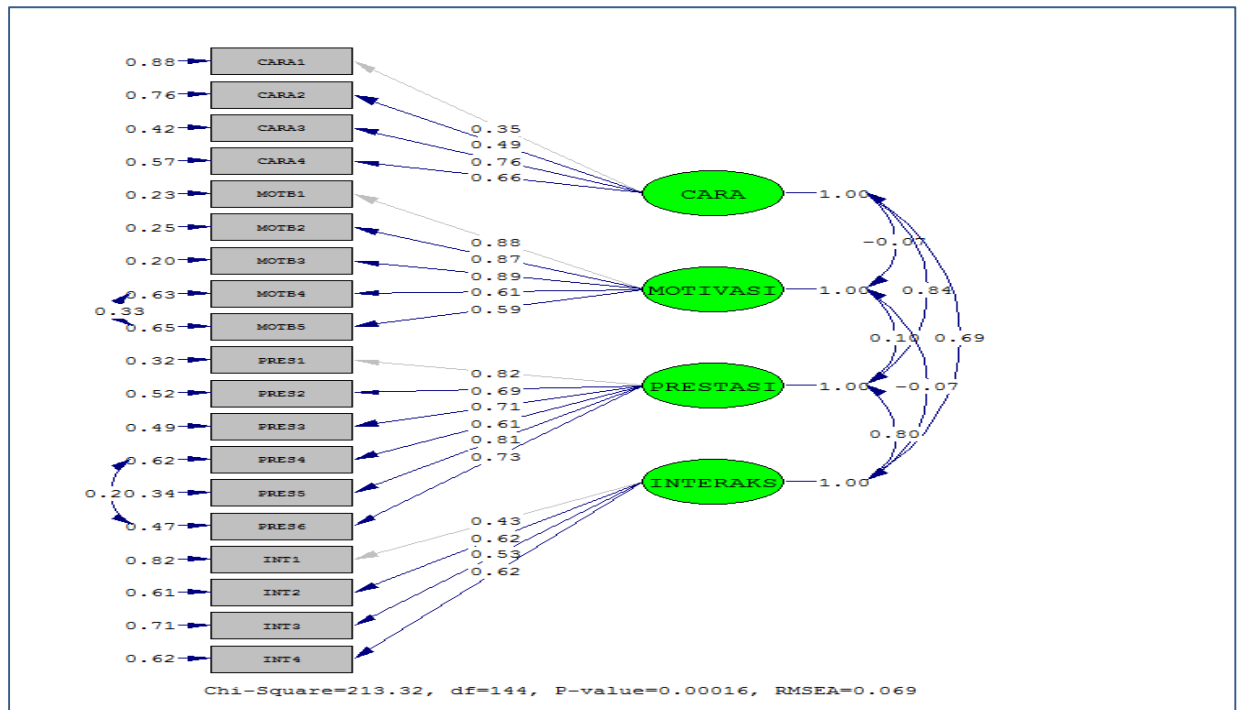


Figure 2: CFA Analysis

According to (Hair, Black, Balin, & Anderson, 2010) for a sample of 200, a significant loading factor ≥ 0.40 . Figure 1 shows the results of the CFA analysis as follows:

Table 3: CFA Variables How to Teach Lecturers

Dimensions	Statement	Loading Factor
X11: CARA1	Lecturer personality	0,35
X12: CARA2	Mastery of Material	0,49
X13: CARA3	How to teach	0,76
X14: CARA4	Ability to Evaluate Student Learning Outcomes	0,66

The dimensions of the dominant method of teaching accounting lecturers are CARA3: How to teach has a loading factor of 0.76 while the less dominant is CARA1: Personality Lecturer with a loading factor of 0.35.

Table 4: CFA Learning Motivation Variables

Dimensions	Statements	Loading Factor
X21: MOTB1	Prefer challenges	0,88
X22: MOTB2	There are interest and curiosity	0,87
X23: MOTB3	Try to master the course material	0,89
X24: MOTB4	Ability to determine self-assessment	0,61
X25: MOTB5	Assessing success based on internal criteria	0,59

Variable dimensions of MOTB3 dominant student motivation learning: Trying to master the lecture material with a loading factor of 0.89 while the less dominant MOTB5: Assessing success based on internal criteria, with a loading factor of 0.59.

Table 5: CFA Student Achievement Variables

Dimensions	Statements	Loading Factor
PRES1	Introduction to Accounting 1 and 2	0,82
PRES2	Financial Accounting 1 and 2; Advanced Financial Accounting 1 and 2	0,69
PRES3	Cost accounting; Management Accounting; Management Control System	0,71
PRES4	Auditing 1 and 2	0,61
PRES5	Accounting information system	0,81
PRES6	Accounting Theory, and Public Sector Accounting	0,73

Variable dimensions of dominant student achievement PRES1: Introduction to accounting 1 and 2 with a loading factor of 0.82 while the less dominant is PRES4: Auditing courses 1 and 2, with a loading factor of 0.61.

Table 6: CFA Interaction Variables

Dimensions	Statements	Loading Factor
INT1 :	X12*X22	0,43
INT2 :	X12*X23	0,62
INT3 :	X13*X21	0,53
INT4 :	X14*X24	0,62

The dimension of the dominant moderating interaction variable is INT2 and INT4 with a loading factor of 0.62 while the less dominant is INT1 with a loading factor of 0.43.

5.3 Analysis of the Basic Model SEM

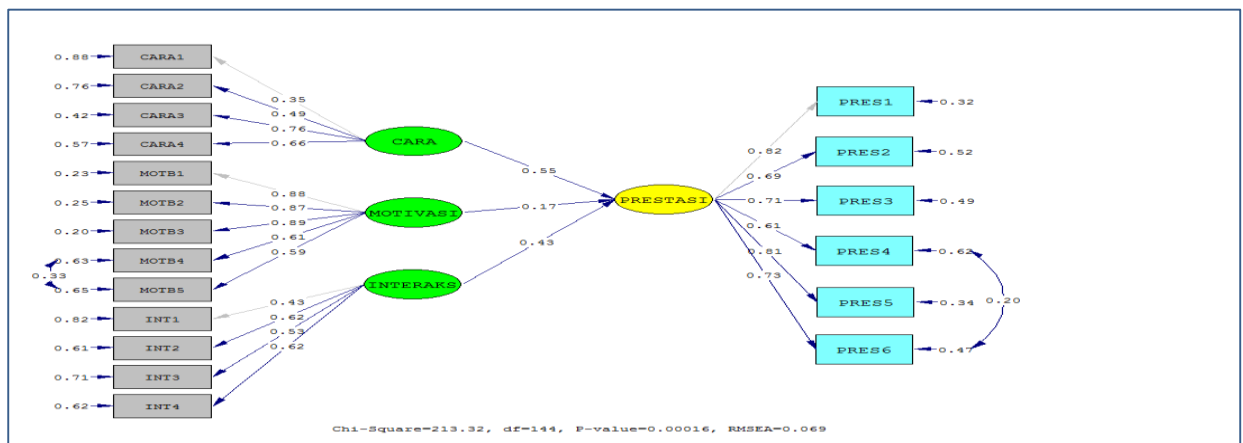


Figure 3: Full Path Diagram Basic Structural Model in Standard values

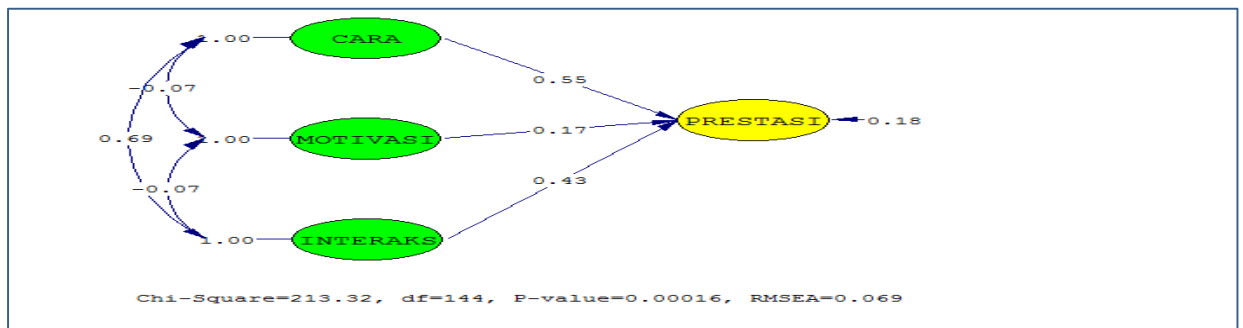


Figure 4: Structural Model

From the structural model picture above, structural equation is obtained as follows:

$$PRESTASI = 0.55 * CARA + 0.17 * MOTIVASI + 0.43 * INTERAKS ; R^2 =$$

0.82

se :	(0.47)	(0.055)	(0.24)
t :	2.41	2.17	2.25

Hypothesis Testing

The structural equation above shows: (1) Effect of student perception variables on the method of teaching accounting lecturers on learning achievement in positive and significant accounting subjects as indicated by the path coefficient of 0.55 and t-count value of 2.41 > t-table = 1.96. Thus the H1 research hypothesis is proven; (2) The influence of student learning motivation variables on learning achievement in positive and significant accounting subjects indicated by the path coefficient of 0.17 and t-count value of 2.17 > t-table = 1.96. Thus the H2 research hypothesis is proven;

(3) How to teach a good lecturer and high student learning motivation will have a positive influence or improve student achievement in accounting courses, indicated by the path coefficient of 0.43 and t-count value of $2.25 > t\text{-table} = 1.96$. Thus the H3 research hypothesis is proven.

Determination Coefficient

The magnitude of R² is 0.82, indicating that 82% of the variables of learning achievement in the accounting subject can be explained by the variation of the independent variables in the way the lecturer teaches and the motivation to learn and the moderating interaction. While the rest is explained by other reasons outside the model.

Limitations of Research

- Respondents from this study are only from one level of study, namely the accounting degree. Accounting courses are also taught in the Accounting Diploma program. Also, institutions only come from the University. The field of accounting science is also taught at the Institute or College and Academy
- The independent variables used are only two, whereas many other variables are likely to affect student achievement in accounting subjects. Likewise, the moderating variables used are only student learning motivation variables. Variables in teaching methods may also be moderating variables.

Suggestions

- For Higher Education leaders, in recruiting lecturers who teach accounting courses it is expected to also be tested on how to teach because it is proven how to teach influential lecturers a significant effect on student achievement in accounting courses.
- For lecturers, accounting courses can motivate students to study, especially in accounting courses, because it is proven that learning motivation has a significant effect on student achievement in accounting subjects.

- For the next researcher, to be able to use other variables that might affect student achievement in the accounting subject. Also, the number and characteristics of respondents can be reproduced.

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