The Effect of Learning Styles and Class Management on Student Learning Outcomes in Accounting Subject at SMKN 1 Tinambung

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ARTICLE EI NFO	ABSTRACT
	This study aims to determine the effect style learning and management class to results Study eye student lesson accounting at SMKN 1 Tinambung . Variable in study This style learning and management class as variable free and results Study as variable bound . Population in study This is whole student major accounting at SMKN 1 Tinambung from class X up with class XII. Retrieval technique sample use technique taking sample saturated , that is take in a manner whole existing population that is as many as 90 students . Data collection techniques used is questionnaire and documentation . Data analysis technique used is analysis descriptive percentage , instrument test , assumption test classic , and hypothesis testing with use *SPSS version 25 for windows* . Based on data analysis performed so obtained equality multiple linear regression $Y = 60.078 + 0.280X_1 + 0.385X_2$ which means that If variable style learning and management class considered The same with zero , then variable results Study of 60.078. Besides That style learning and management class in a manner simultaneous influential positive and significant to results Study with significance 0.003 <0.05, style Study in a manner Partial influential positive and significant to results Study with level significance 0.011 <0.05, and management class in a manner Partial influential positive and significant to results Study with level significance 0.044 <0.05. From the results coefficient determination (R^2) of 0.416. this means that influence style learning and management class to results Study by 41.6%. Temporary coefficient style learning (r^2) of 18.6% and yield coefficient management class (r^2) of 23.6%. With so , management class more dominant influence results Study student , with thereby hypothesis can accepted .

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1. INTRODUCTION

Education is something road For develop and direct self somebody become humans who have ultimate and perfect personality . Moment In this case , Indonesian education is regulated through Constitution Republic of Indonesia Number 20 of 2003 concerning The National Education System stated that " education is business basic and planned For realize atmosphere learning and the learning process for participants educate in a manner active develop potency himself For own

spiritual and religious power , control self , personality , intelligence , morals glorious as well as necessary skills himself , the community , the nation and the State".

According to Regulation Government Number 32 of 2013 concerning Article 19 of National Education Standards mandates that the learning process on the unit education held in a manner interactive , inspiring , fun , challenging , motivating participant educate For participate active , as well give enough space for initiative , creativity , and independence in accordance with talents , interests , and development physique as well as psychological participant educate .

For increase quality learning at school No only caused by one type factor course , but can caused by various type possible factor support success . Likewise with source learn which is not only through the teacher. Other people who are not teachers can made as source learn , like Friend classmate , friend peers (*Peer Teaching*), friends from more class tall or family at home .

Besides the teacher must skilled in teach something material , the teacher also has to capable know character or condition learning that is liked by the participants educate , at least the teacher should know style learning for each participant educate for learning can walk with effective and efficient **.**

According to Ghufron and Rini (2014) style Study is A explaining approach about How individual Study or the way in which each person to concentrate on process, and regarding difficult and new information through different perception .

In implementation learning that is done , the teacher has a number of Skills base teach , besides from deep teacher skills matter understand style Study good student applied as for Skills in management class . Success education can seen from the learning process That takes place , how can the teacher build management class with good for the learning process walk effective and capable realize objective education .

Study results is achieved results student in the learning process , which shows level ability student in the learning process . With so , can is known that results learn by students influenced by several possible factor make it difficult For achieved with ok .

Based on the initial data that has been obtained that style learning and management class including in category not enough according to criteria from Arikunto (2018). Then , hasl Study student including category well and on top criteria minimum completeness (KKM). In matter This with know style learning appropriate and needed by students as well as application management quality class so will give good impact for results learn that will obtained student . because it , researcher interested For do study about " The Influence of Learning Styles and Management Class on Learning Outcomes Students in Accounting Subjects at SMKN 1 Tinambung " ..

2. RESEARCH METHOD
Research Approach

This study uses a quantitative approach because all data is embodied in numbers and the analysis is based on statistical analysis .

According to Deporter and Hernacki (2015) style Study divided become three that is style visual learning (sight), auditory (hearing), and kinesthetic (movement). Indicator the is gauge measure later will used For know is there is influence style Study to results Study student .

According to Usman (2008) indicator management class consists from six indicator that is indicator warmth and enthusiasm , challenge , variety , flexibility , emphasis on things positive , and planting discipline self . Indicator the is gauge measure later will used For know is there is influence management class to results Study student .

According to Anidi (2017) indicators results Study consists from cognitive , psychomotor , and affective . So got concluded that quality results Study student influenced Lots matter included in it style appropriate learning and management optimal class as well other possible factors awaken Spirit Study student so that results the learning gained is also more maximum .

Research design

Research design or design research basically is a strategy for get the data used For test hypothesis is There is influence from variable style learning (X_1) and management class (X_2)

against results learn (Y). then , which variables have an effect in a manner dominant to results learn.

Research Instruments

The research instrument used is questionnaire and documentation . Where the questionnaire in this study aims to provide information about style learning and management class on object study related . Whereas documentation in this study used to obtain written data regarding the number of objects to be studied and an overview of SMKN 1 Tinambung .

Data analysis

Data analysis used in study This use analysis quantitative. because of the data obtained served in form numbers . Quantitative data acquisition results processed with use analysis statistics . The objects in this study are students major accounting at SMKN 1 Continuous . The population in this study were all major students accountancy from class X up with class XII at SMKN 1 Tinambung. The sampling technique used a saturated sampling technique with a total of 90 students. The data collection technique used in this study was through a questionnaire (questionnaire) and documentation.

3. RESULTS AND DISCUSSIONS
Research Results

Research results based on deployment questionnaire , regarding results conclusion analysis descriptive on variables style learning contained within table following .

Table 1. Conclusion Responses Respondents Learning Style Variables

No	Indicator	Actual Score	Ideal Score	Actual Score (%)	Information
1	Visual learning style	1326	1800	73,6	Good
2	Auditory learning style	1184	1800	65,8	Good
3	Learning style kinesthetic	1256	1800	69.8	Good
Average amount		3766	5400	69,7	Good

Conclusion responses respondent variable style Study can seen in Table 15 which shows that results percentage score actual obtained by 69.7% and incl in category Good as stated by Arikunto (2018), namely the interval 61% - 80% included category ok.

Research results based on deployment questionnaire about results conclusion analysis descriptive on variables management class contained within Table 2.

Conclusion responses respondent variable management class can seen in Table 2 which shows that results percentage score actual obtained by 76.5% and incl in category good , as stated by Arikunto (2018: 35) , namely the 61% - 80% interval is classified as category ok .

Table 2. Conclusion Responses Respondents Variable Management Class

No	Indicator	Actual Score	Ideal Score	Actual Score (%)	Information
1	Warmth and enthusiasm	1353	1800	75,2	Good
2	Challenge	1021	1350	7 5,6	Good
3	Varies	1322	1800	7 3,4	Good
4	Flexibility	1003	1350	7 4,3	Good
5	Emphasis on p positive	1068	1350	79.9	Good
6	Planting discipline self	1085	1350	80.3	Good
	Average amount	6852	9000	76.5	Good

The conclusion of the validity test and reliability test variable style learning (X_1) and management class (X_2) is described in Table 3 below this :

Table 3. Conclusion of validity and reliability test Instrument Study

Variable	validity			Reliability		
	r count	r table	Ket.	Cronbach's Alpha	Standard	Ket
Learning style	0.387 – 0.794	0.2 07	Valid	0.672	0.60	Reliable
Management class	0.239 – 0.658	0.2 07	Valid	0.932	0.60	Reliable

Table 3 shows that conclusion from testing validity For variable style Study with mark r count between 0.387 to with 0.794 more big from r table so that testing This said to be valid. For reliability test variable style Study mark *Cronbach's Alpha* of 0.672 more big from 0.60 up stated reliable . Then , for variable management class obtained validity test mark rcount between 0.239 to with 0.658 ie more big from r table so that testing This said to be valid. For reliability test variable management class mark *Cronbach's Alpha* of 0.932 ie more big from 0.60 up stated reliable. Assumption test classic consists from normality test , heteroscedasticity test , multicollinearity test , and autocorrelation test can seen in Table 4.

Based on Table 4 normality test show that mark significance 0.162 > 0.05 so can concluded that data on research This normally distributed . Heteroscedasticity test show that No there is pattern certain as well as dot, dot, dot spread above and below number zero , so can concluded that No happen symptom heteroscedasticity .

Multicollinearity test show mark *Variance Inflation Factor* (VIF) for variable style Study of 1,890 and management class of 1,890. Second variable This more small out of 10 means No happen multicollinearity in the data to be tested . Autocorrelation test show mark Durbin Watson statistics (d) of 1.873, the value of du is 1.7264. *The Durbin Watson* value (d) lies between du value < d < 4 – du or 1.7264 < 1.873 < 4 – 1.7264 which means No there is autocorrelation positive or negative .

Table 4. Assumption Test Results Classic

Assumption Test Classic	Criteria Testing	Instrument Test Results	Conclusion
Normality test	Significance value > 0.05	Significance value 0.162	Normal distributed data
Heteroscedasticity test	There are dots form pattern certain regular (bubbled , widened , then narrows)	No there is pattern certain as well as dot, dot, dot spread above and below number zero on the Y axis .	No happen heteroscedasticity
Multicollinearity Test	*Variance Inflation Factor* (VIF) value < 10	X1 = 1.890 < 10 X2 = 1.890 < 10	No happen multicollinearity
Autocorrelation test	The value of du < d < 4 –du	1.7264 < 1.873 < 2.2736	No happen autocorrelation

Table 5. Analysis Test Results Multiple Linear Regression

	Unstandardized Coefficients		Standardized Cofficients	Q	Sig.
Model	B	std. Error	Betas		
1 (Constant)	60,078	5,922		13,522	0.000
Learning style	0.280	0.193	-0.060	-,413	0.011
Management class	0.385	0.077	0.161	1,099	0.044

Table 5 shows that variable style learning and management class own significant respectively 0.011 and 0.044 which are significant with 0.05. With thereby can concluded that variable results Study influenced by style learning and management class with equality multiple linear regression as following :

$Y = a + b_1 X_1 + b_2 X_2$

$Y = 60.078 + 0.280X_1 + 0.385X_2$

Explanation equality regression the are :

a) This constant is 60.078 show that If variable style learning and management class considered The same with zero , then variable results Study of 60.078.
b) Coefficient style study ($b_1 X_1$) = 0.280 in research This can interpreted that variable style learning (X_1) effect positive to results learn (Y). this show that if variable style Study experience increase unit , meanwhile variable management class considered still so will cause increase results Study of 0.280.
c) Coefficient management class ($b_2 X_2$) = 0.385 in the study This interpreted that variable management class (X_2) effect positive to results learn (Y). matter This show that If variable style Study considered still so cause increase results Study of 0.385.

Table 6. Simultaneous Test Results (Test F)

ANOVA [a]					
Model	*Sum of Squares*	Df	*MeanS quare*	F	Sig.
1 Regression	64,463	2	32,232	2,714	<0,003
residual	3929,092	87	45,162		
Total	3993,556	89			

Based on Table 6 Then is known that level significant in testing hypothesis namely 0.003 <0.05. So can concluded that hypothesis accepted or in other words style learning and management class in a manner simultaneous influential positive and significant to results Study eye student lesson accounting at SMKN 1 Tinambung.

Table 7. Analysis Test Results Coefficient Determination (R^2)

Summary models				
Model	R	R Square	Adjusted R Square	std. Error of the Estimate
1	0.127	0.416	0.065	6.72027

Based on results calculations in Table 7, then obtained coefficient determination (R^2) ie of 0.416. this means that influence style learning and management class to results Study is by 41.6% meanwhile the remaining 58.4% is influenced by other factors that also influence in up or down determination descent results Study student Because besides style learning and management class Still Lots other factors are not researched .

Table 8. Partial Results (t-test)

Model	Unstandardized Coefficients		Standardized Cofficients	Q	Sig.
	B	std. Error	Betas		
1 (Constant)	60,078	5,922		13,522	0.000
Learning style	0.280	0.193	-0.060	-,413	0.011
Management class	0.385	0.077	0.161	1,099	0.044

Based on Table 8, shows that variable style Study obtained mark significant of 0.011 which is more small of 0.05 (0.011 <0.05) which means that variable style Study influential significant to results Study eye student lesson accounting at SMKN 1 Tinambung . Whereas variable management class obtain mark significant of 0.044 which is more small of 0.05 (0.044 < 0.05) which means variable management class influential significant to results Study eye student lesson accounting at SMKN 1 Tinambung . Because the second variable own mark significantly more small than *alpha* ie 0.05 then stated hypothesis style learning and management class in a manner Partial influential positive to results Study eye student lesson accounting at SMKN 1 Tinambung.
Following calculation coefficient determination Partial with use *SPSS v. 25.00 for windows* .

Table 9. Coefficient Value Learning Style Determination on Learning Outcomes

Summary models				
Model	R	R Square	Adjusted R Square	std. Error of the Estimate
1	0,117	0,186	0.048	6.20266

Table 10. Coefficient Value Determination Management Class on Learning Outcomes

Summary models				
Model	R	R Square	Adjusted R Square	std. Error of the Estimate
1	, 109 a	,236	.065	6.72027

From the results calculation Table 9 and Table 10 then obtained coefficient determination partial (r^2) as following :

a) Coefficient style learning (r^2) = 0.186 or 18.6%. this means that influence contribution style Study to results Study is 18.6% and the remaining 81.4% is influenced by other factors that are not researched .

b) Coefficient management class (r^2) = 0.236 or 23.6%. this means that influence contribution management class to results Study is 23.6% and the rest namely 76.4% influenced by other factors that are not researched . With thereby so can concluded that hypothesis accepted or in other words variable management class influential more dominant to results eye study lesson accounting at SMKN 1 Tinambung If compared to with style learn .

DISCUSSION

Based on results research that has done , then obtained that style learning and management class in a manner simultaneous influential positive to results Study eye student lesson accounting at SMKN 1 Tinambung with obtain mark significant of 0.003 or more small than 0.05 (0.003 < 0.05), then hypothesis accepted . this show that style learning and management class own role important in enhancement results Study student . That is , with know style learn and apply management good class so results Study student will the more satisfying.

Based on research that has done so obtained results that magnitude significance i.e. 0.011 more small of 0.05 or 0.011 < 0.05 then hypothesis accepted . With so , style Study student own influence positive and significant to results Study eye student lesson accounting at SMKN 1 Tinambung . this can look at the results research that has done on variables style Study with one indicators that have score actual highest showing that variable style Study influential to results Study student. Indicators that have mark score actual the highest on the variable style Study is indicator style visual learning of 73.6% incl in category ok . matter This show that student own style learn enough each Good in by learning given , one style intended learning is with always make notes with neat , more like if learning media use , and students like read book . this in line with research conducted by Lilis Yuliana (2018) that " there is influence positive and significant between style Study student with results learn science students class VIII at Madrasah Tsanawiyah Nurul Khairiyah Tanjung Jabung Timur".

Based on results research that has done , then obtained results that magnitude mark significance of 0.044 ie more small of 0.05 (0.044 < 0.05) then hypothesis accepted . With so , management class in a manner Partial influential positive as well as significant to results Study eye student lesson accounting at SMKN 1 Tinambung . this can look at the results research that has done on variables management class there is indicators that have score highest actual from indicator other that is planting discipline self with score actual of 80.3% which is included in category ok . this means that accounting teacher at SMKN 1 Tinambung has apply management class with Good that is with give attention full to students , give reprimand If There is mistakes , always remind student will his obligations in class as well as supervise and control discipline student . Research results This in line with research that has done by Juli Pratiwi (2017) stated that There is significant influence management class to results Study students at SMP Negeri 1 Pedamaran Ogan Komering Ilir .

The results of data analysis using *SPSS v. 25.00 for windows* obtained results coefficient style learning (r ^{2}) of 0.186 or 18.6% and yield coefficient management class (r ^{2}) of 0.236 or 23.6%. Based on results analysis that has been done so can is known that management class give more influence dominant to results Study student that is by 23.6%. this in line with the theory put forward by Suprihatiningrum (2017) which states that Management class or management class is something teacher 's effort help create condition optimal learning .

4.   CONCLUSION

Based on the results of research on the influence of style learning and management class to results Study eye student lesson accounting at SMKN 1 Tinambung , the conclusions obtained are learning styles and management class in a manner simultaneous or together influential positive and significant to results Study eye student lesson accounting at SMKN 1 Tinambung with mark significance 0.003 <0.05. Learning styles and management class in a manner Partial influential positive and significant to results Study eye student lesson accounting at SMKN 1 Tinambung with mark significance variable style Study of 0.011 <0.05 consisting from indicator style visual learning ; style Study auditory; And style Study kinesthetic . Then , for variable management class with mark significance of 0.044 <0.05 consisting from indicator warmth and enthusiasm ; challenge ; varied ; flexibility ; emphasis on p positive ; and planting discipline self . Based on results data analysis is known that management class influential more big to results Study student . With so , management class more dominant influential to results Study eye student lesson accounting at SMKN 1 Tinambung .

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