THE EFFECT OF ENTRY SELECTION PATH AND FAMILY ENVIRONMENT ON ACCOUNTING STUDENTS’ LEARNING ACHIEVEMENT WITH LEARNING MOTIVATION AS INTERVENING VARIABLE

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ABSTRACT
The purpose of this study was to obtain empirical data on the influence of entry selection path, family environment, and learning motivation as an intervening variable toward to students’ learning achievement in students of the Accounting Program at Palembang MusiCharitas Catholic University. The sample used in this study was 140 students of the Accounting Program at Palembang MusiCharitas Catholic University. The sample collection technique in this study uses the method of purposive sampling. The method of data analysis in this study uses path analysis (AMOS). The test results show that all variables have direct and significant effects on Learning Achievement (PB). Thus, the better entry selection path and family environment, students’ learning achievement and their learning motivation will increase and improve.

KEYWORDS
Entry Selection Path, Family Environment, Learning Achievement, Learning Motivation

INTRODUCTION
The success of an educational process can be determined by the level of student achievement. This can be seen from the results of the learning evaluation, both every semester or the final GPA score. The learning achievements referred to in this study are students’ learning achievements obtained through university activities in the form of scores or figures that they get from each semester, where the GPA must be perfect. This is evidenced by the cumulative achievement index (GPA).

The initial observation that researcher did was a live interview on a few students majoring in accounting education of Palembang MusiCharitas Catholic University, which showed that student learning achievement revolved around 2.90 range up to 3.7. From these observations, it still found a low student achievement index.

Zidni (2012:383 in Andriani, 2012) stated that the achievements of learning are not only determined by the availability of learning facilities and infrastructure and the quality of the learning process but also is determined by the quality of the incoming participant/input.

According to Riyani (2015:54), there are many factors affecting the learning achievement, but it can be classified into two groups, namely the internal factors and external factors. Internal factors are factors that exist in the individual that is being studied, in this study the internal factors will be examined, namely the motivation to learn. While external factors are factors that are outside of the individual, namely, family environment. A person’s success can be seen from the learning
achievements. To achieve good achievements are inseparable from the factors that influence their learning process.

An earlier study shows that many factors affecting learning achievement have been examined. Results from the earlier study concluded that the factors contributing to the achievement of student learning that are the quality of the input of students, learning motivation, and family environment of students.

Prospective students who become accounting department’s students are accepted through the different entranceway. It shows the competition of prospective students. The competition referred to in this study in the form of a selection of university entry.

Entrance selection line is one form of admission selection of students to enter the university in Palembang MusiCharitas Catholic University. The university entry selection aims to filter out prospective students who have the academic potential to follow and complete the education in the university according to the prescribed deadline. Admission selection of Palembang MusiCharitas Catholic University is conducted through seven entrance lines namely the Scholarship Foundation Musi Palembang (BYMP), Scholarship achievement (BSB), BidikMisi, Rapor line, no test screening Program (PSTT), examination Screening test (USM), and Non-academic Achievements.

After being admitted as a student in the study programs at the Faculty of Economics of Palembang MusiCharitas Catholic University, all the students are treated equally, taking the same course as the curriculum of the study Program they involved. This kind of condition raises a question, whether the entranceway that is pursued by prospective students will also distinguish the learning achievement obtained after attending the learning activities in the Department of Accounting, Faculty of Economics of Palembang MusiCharitas Catholic University.

A former study conducted by Tyas (2012) stating that it shows a positive and significant relationship between entry line with student learning achievement. This study shows that there is an influence between the entrance lines and the learning achievements of accounting students that are proscribed with the GPA. The results of the research with the rationalization that the line of entry can reflect the level of intelligence and the ability of students in student learning achievements.

In a scholarship contract that signed by scholarship students, especially the Palembang Musi Foundation Scholarship, requires that if the GPA is less than 3 then the scholarship will be abolished and students will pay the full tuition. With these regulations, learning motivation enables students to not despair in achieving their desire to learn so that they can obtain optimal achievement.

Learning motivation is a requirement to learn, play an important role in giving a passion for the spirit in learning. The motivation to learn not only becomes a driver to achieve good results but it contains efforts to achieve learning objectives, where there are understanding and development of learning. With the motivation of learning, each student himself to learn not only to know but more to understand the outcome of the learning.
The previous study that study about the variable of learning motivation is the study conducted by Nurhidayah (2016). Nurhidayah (2016) found that achievement motivation correlated positively and significantly to the index of learning achievement Students.

Munib (2017) states that the family is the first and foremost factor for a student in achieving a good learning achievement. A good parental education pattern and harmonious family atmosphere make the psychological state of the child controlled. A good family environment, can make the process of learning run smoothly, calm, excited and the child will feel cared for and also motivated to learn.

Students of the Accounting department of Palembang MusiCharitas Catholic University come from different regions with a family background that is definitely different. With different family backgrounds, the learning achievements achieved by the students are also not the same.

Because of that, we are interested in conducting a research on "the effect of admission selection path and family environment on accounting students’ learning achievement with learning motivation as intervening variable". And we have two problem formulations in this research that are a). how the entrance selection path affects the learning achievement and b). how the family environment affects the achievement of learning with motivation to learn as a intervening variable among the student of accounting Program at Palembang MusiCharitas Catholic University.

LITERATURE REVIEW

Quality of Input
The university input quality affects the learning process. This is in line with the opinion of Walgito (2006) that learning achievement is not only determined by the availability of learning facilities and infrastructure and the quality of the learning process alone but also influenced by the quality of students who enter (input).

Learning Achievement
Winkel (2007) defines that, “achievement is a maximum result that is achieved by someone in their learning process. He further mentioned that the maximum learning achievement is the result that is achieved by someone after carrying out efforts to learn. learning achievement is a testament to the success of learning or the ability of a student in their learning activities in accordance with the achieved quality”.

Marsun and Martaniah (in Tjundjing, 2000:71) argue that learning achievement is the result of learning activities, the extent to which learners master the lessons taught, followed by the emergence of satisfied feelings that he has done something well. This means that learning achievements can only be known if an assessment of student learning outcomes has been conducted.

While the achievement of learning itself is interpreted as achievement achieved by a student at a certain time period and recorded in the school report book.
In the implementation of the learning process, there is a need for evaluation which will be used as the maximum benchmark that the student has achieved after the study activities during the specified time. When the provision of materials has been deemed sufficient, lecturers can perform tests that will be used as a measure of student learning achievement.

Student learning achievements are demonstrated through the achievement Index (IP) or Cumulative Achievement Index (IPK). IP is a number that indicates the achievement or progress of student learning in a cumulative range from the first semester to the final semester that has been taken (academic manual, 2016). Achievement is the result that a person takes when working on a particular task or activity. Learning Achievement is the mastery of knowledge or skills developed by subjects commonly indicated by the test score or number of grades given by the teacher (Tu’u, 2004:75). From the above sense it can be understood that learning achievement is the result of a person's ability in a certain field in achieving a direct maturity level can be measured by the test. Assessments can be numbers or letters. Student success in achieving learning achievement is influenced by several factors i.e. good level of intelligence, lessons according to the talent that has, there is high interest and attention in learning, good motivation in learning, Learning and learning strategies that teachers develop. The family atmosphere that encourages children to progress, in addition to the school environment that is orderly, orderly and disciplined is a driver in the process of achievement of learning achievement (Tu'u, 2004:81).

According to Wikarya (2011:203), how to know the results of the study obtained by each individual, it is done with the measurement. The information is obtained through tests, tasks, whether it is a practical assignment, a writing assignment or a deepening exercise assignment. Thus, the student learning results envisioned students' level of mastery over the knowledge he received. The higher the level that the individual has achieved, the quality of the learning outcomes will be good.

**Entry Selection Path**

According to Schuler and Jackson (2000), admission selection is the process of obtaining and using information about prospective students to determine who should be accepted, about long- and short-term placements. Many ways to be accepted in university are through written tests, talent and interest skills tests, and other tests in accordance with each university's policy. Selection in Achievement Scholarship (BSB), Yayasan Musi Palembang Scholarship (BYMP), *Bidik Misi* Scholarship, no test screening Program (PSTT), Non Academic Achievement Scholarship is a selection based on the consideration of the results of academic achievement in between through the value of the report, the National Exam score (UN) and other supporting achievements while studying in senior high school.

Suryabrata (in Amirulloh, 2013) explained that there are four main reasons why the universities organizes the entrance selection in the process of admission of new students, namely:

1. University is a place of preparation of prospective nation leaders in the future, therefore it is necessary a "certainty" that the prospective students who will study in university has good quality.
2. The opportunity to study in university is a rare opportunity, especially in the developing country such as in Indonesia, so that the university expects the rare opportunities are given to the most potential candidates and most deserve it.

3. The selection allows for the frequent of high-talent prospective students.

4. Higher education opportunities are very costly, so it should be utilized effectively and efficiently by prospective students who are most likely to succeed in studying in the future.

**Family Environment**

Ihsan (2008:57) states that the family is the first and foremost educational institution in society, because in the family of men is born, grown into adulthood. The shape and content and ways of education in the family will always affect the growth and development of the character, character and personality of each human being. The education that this received is used by children as a basis to follow the next education in school.

Tu'u (2004:16) states that the primary and first influence of a person's life, growth and development is the influence of the family. It is because the family is the closest people to a child. Many opportunities and times for a child to meet and interact with the family. Such encounters and interactions have been of great influence for a person's behavior and accomplishments.

Based on the above understandings can be concluded that the family environment is a major environment that is very influential in the personality of one's. The circumstances of the different family environment will give different influences to the education of their children in school. Saleh (2012) in his research says that the education received in the family will be used by the child as a basis to follow the next education in the school. Parental factors are very influential in the success of children in learning.

**Learning Motivation**

Eggen & Kauchak (2010) stated that learning and motivation are intertwined, where one cannot truly understand the lesson without considering motivation. While Crow in Tabrani (1994:121), clarifies the importance of the students' learning motivation or motivation for learning, that learning should be motivated in various ways so that the interest that is turned into learning is constructed from an interest that have been in the child.

According to McCombs (2012), motivation to learn is an internal ability that forms the power of thought that can improve learning abilities, provide opportunities to choose activities, give responsibility for the learning process, and provide learning tasks that are useful and according to personal needs.

That learning motivation is a naturally occurring internal ability that can be enhanced or maintained through activities that provide support, provide an opportunity to choose activities, provide responsibility for controlling the process Learning, and giving learning tasks that are beneficial and fit to personal needs.

Uno (2014:23) defining the motivation for learning is as the internal and external encouragement to students who are learning to conduct behavioral changes, generally with some indicators or supporting elements.
From various opinions above it can be concluded that the sense of motivation to learn is a robustness that gives strength and directs the activity of someone in achieving a goal.

According to Widowati (2013), the motivation to learn is an encouragement or drive from within the individual who gives direction and spirit to the learning activities, so that it can achieve the desired goal. So, the motivation role for someone in learning is very important. The motivation will improve, strengthen and direct the learning process, so it will be gained effectiveness in studying.

**Thinking Framework**

Our thinking framework for this study is shown in Figure 1 below.

![Figure 1. Thinking Framework](image)

**Hypotheses**

Hypotheses can be interpreted as a temporary answer to the research problem, until it is proven through accumulated data (Suharsimi, 2006:71). According to the outlined thinking framework, hypotheses in this study are:

- **H₁**: The entry selection path affects the students’ motivation to study in Accounting Department, FE, Palembang Musi Charitas Catholic University in 2016.
- **H₂**: The family environment affects the students’ motivation to study in Accounting Department, FE, Palembang Musi Charitas Catholic University in 2016.
- **H₃**: The entry selection path affects the students’ learning achievement in Accounting Department, FE, Palembang Musi Charitas Catholic University in 2016.
- **H₄**: The family environment affects the student’s learning achievement in Accounting Department, FE, Palembang Musi Charitas Catholic University in 2016.
- **H₅**: The learning motivation affects students’ learning achievement in Accounting Department, FE, Palembang Musi Charitas Catholic University in 2016.
- **H₆**: The entry selection path affects students’ learning achievement through learning motivation as the intervening in Accounting Department, FE, Palembang Musi Charitas Catholic University in 2016.
H₇: The family environment affects students’ learning achievement through learning motivation as the intervening in Accounting Department, FE, Palembang Musi Charitas Catholic University in 2016.

RESEARCH METHOD

Scope of Research
This research is based on the characteristics of the problem, which is comparative causal research. This type of research finds out the characteristics of the problem which is a causal relationship between two or more variables. Researcher are observing the consequences that arise and retrace the facts that are sensible as a causal factor.

According to Supomo & Indriantoro (1998), comparative causal research is an ex-post facto research type, which is the type of research on data that collected after a fact or an event. Researcher can identify these facts or events as influenced variables (dependent variables) and conduct investigations into the affected variables (independent variables).

Types and Sources of Research Data
This research includes quantitative research with a descriptive approach (a survey using questionnaire).

This research aims to test the truth of a knowledge (verification) whether the hypotheses are accepted or not. Furthermore, the relationship of a variable in the study will be analyzed with the help of statistical software.

Population and Research Samples
The population and samples in this study are 140 accounting students at Palembang Musi Charitas Catholic University.

Data Collection Methods
The response to this study was given in the form of responses to questionnaires. The data source is included in the primary database from the university. Primary data is a source of research data obtained directly from the original source.

RESEARCH RESULT AND DISCUSSION

Direct Impact Test (Result I)
The direct test of the independent variable to the intervening variable in the study is described in the following table:

<table>
<thead>
<tr>
<th>Independent Variable</th>
<th>Dependent Variable</th>
<th>Coefficient Path</th>
<th>p-value</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>JSM</td>
<td>MB</td>
<td>1.130</td>
<td>0.038</td>
<td>Significant</td>
</tr>
<tr>
<td>LK</td>
<td>MB</td>
<td>3.354</td>
<td>0.00</td>
<td>Significant</td>
</tr>
</tbody>
</table>

Source: AMOS 23
JSM influence on MB
JSM (Entry Selection Path) Analysis of MB (Learning Motivation) gives a line coefficient value of 1.130 with P value of 0.038 positive and significant unidirectional. Thus, the $H_1$ hypothesis stating that JSM affects directly and positively significant to the MB is accepted.

LK influence on MB
The analysis of LK (Family Environment) against MB (Learning Motivation) gives a line coefficient value of 3.354 with P value of 0.000 positive and significant unidirectional. Thus the $H_2$ hypothesis states that LK affects directly and positively significant to the MB is accepted.

Direct Impact Test (Result II)
Direct testing of independent variables and intervening variables against dependent variables in this study are described in the following table:

<table>
<thead>
<tr>
<th>Independent Variable</th>
<th>Dependent Variable</th>
<th>Coefficient Path</th>
<th>p-value</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>JSM</td>
<td>PB</td>
<td>2.740</td>
<td>0.006</td>
<td>Significant</td>
</tr>
<tr>
<td>LK</td>
<td>PB</td>
<td>2.247</td>
<td>0.025</td>
<td>Significant</td>
</tr>
<tr>
<td>MB</td>
<td>PB</td>
<td>6.791</td>
<td>0.000</td>
<td>Significant</td>
</tr>
</tbody>
</table>

Source: AMOS 23

The JSM analysis of PB (Learning Achievement) provides a line coefficient value of 2.740 with a P value of 0.006 positive and significantly directional. Thus, the $H_3$ hypothesis stating that JSM affects directly and positively significantly towards the PB is accepted.

The analysis of LK on PB provides a line coefficient value of 2.247 with P value value of 0.025 positive and significant unidirectional. Thus, the $H_4$ hypothesis states that LK affects directly and positively significant to PB is accepted.

MB Analysis on PB provides a line coefficient value of 6.791 with P value value of 0.000 positive and significant. Thus, the $H_5$ hypothesis states that MB directly and positively affect the PB (achievement of learning) is accepted.

Results of Indirect Impact Testing
Indirect influence testing aims to detect the position of mediation variables within a model. Total effect is calculated by summing the value of the direct coefficient of influence with the result of indirect influence coefficient value.

An indirect hypothesis test is testing by involving a mediation variable. The research has two indirect hypotheses i.e. ($H_6$) of entry selection path (JSM) directly positive and significant to the learning achievement (PB) through the learning motivation (MB) as a intervening variable; $H_7$ The family environment (LK) affects directly and significantly towards learning achievement (PB) through motivation Learning (MB) as a intervening variable.
a. The test for the \( H_6 \) hypothesis is that the incoming selection line (JSM) affects directly positively and significantly to the learning achievement (PB) through the Learning Motivation (MB) as the intervening variable, can be described through the pathway diagram as following:

\[ \text{Figure 2. Testing Path Diagram X1 to Z via Y} \]

Calculation of indirect effects obtained from JSM to MB and MB against PB. Total effect calculation is the addition of indirect effect results with direct effects. The calculation result is as follows:

\[
\begin{align*}
\text{Indirect effects} & = 1.130 (s) \times 6.791 (s) = 7.674 (s) \\
\text{Direct effects} & = 7.674 (s) + 2.740 (s) = 10.414 (s)
\end{align*}
\]

From the calculation result is obtained that the total influence coefficient (10.414) is greater than the indirect influence (7.674) and direct influence (2.740). This indicates that the learning motivation (MB) can be an intervening variable between the entry selection path (JSM) on the Learning Achievement (PB) on a partial mediation. As such, the in-line \( H_6 \) hypothesis (JSM) has a direct positive and significant impact on learning achievement (PB) through motivation for Learning (MB) as an intervening variable in the form of partial mediation is accepted.

b. Testing for the \( H_7 \) hypothesis is that the family environment (LK) affects directly and significantly towards learning achievement (PB) through motivation Learning (MB) as an intervening variable, can be described via the line diagram as follows:

\[ \text{Figure 3. Testing Path Diagram X2 to Z via Y} \]

Calculation of indirect effects obtained from JSM to MB and MB against PB. Total effect calculation is the addition of indirect effect results with direct effects. The calculation result is as follows:

\[
\begin{align*}
\text{Indirect effects} & = 3.354 (s) \times 6.791 (s) = 22.777 (s) \\
\text{Direct effects} & = 22.777 (s) + 2.247 (s) = 25.024 (s)
\end{align*}
\]
From the calculation result is obtained that the total influence coefficient (25.024) is greater than the indirect influence (22.777) and direct influence (2.247). This suggests that learning motivation (MB) can be an intervening variable between the learning motivation (MB) of learning achievement (PB) on a partial mediation. As such, a H7 hypothesis that has been declared a family environment (LK) affects directly and significantly towards learning achievement (PB) through learning motivation (MB) as an intervening variable in the form of partial mediation is accepted.

**Discussion**

Based on the test results on the hypothesis indicates that the direct influence between the entry selection path (JSM) on learning achievement (PB) is 0.191 with a significance level of 0.006. Thus, JSM variable has a positive and significant influence on PB. This indicates that the JSM variable directly affects PB.

This result is similar with the previous research conducted by Tyas (2012). She is stating that relation between entry selection path with student learning achievement is 0.040 and it means positively significant. The results of this study, indicate that the entry selection paths can reflect the level of intelligence and ability of students in students’ learning achievement.

The direct influence between family environment (LK) on learning achievement (PB) is 0.162 with significance of 0.025. This means that the LK variable directly have a positive and significant influence on PB.

The findings prove the social action theory, where according to Weber (2011) Social action occurs when the individual attests subjective significance to their actions. Each individual interacts and responds to each other. The family environment provides a stimulus that is a social boost in achieving learning achievements. So, it can simply be explained that with the encouragement of the family will help someone in achieving his learning achievements. Based on the explanation, the social action theory by Max Weber (2011) covered the family environment variable.

The learning motivation (MB) directly and positively affect the learning achievement (PB) with the value of the line coefficient value of 6.791 with a P value of 0.000. Motivation plays an important role in the learning process. If teachers and parents can give good motivation to the students or their children, then the student or child will learn better. Learning motivation is also expected to inspire the spirit of learning, especially for students who are lazy to learn as a result of negative influence from outside the students. They can also form the habit of learning of the students, so that the learning achievement can improve significantly.

Based on the results of the test was obtained that the magnitude of influence between the entry selection path (JSM) on Learning motivation (MB) was 0.093 with a significance of 0.038. The influence of family environment (LK) on Learning motivation (MB) is 0.276 with significance of 0.000. It can be concluded that the entry selection path (JSM) and the Family environment (LK) have positive and significant impact on the learning motivation (MB).

The positive effect of JSM variable on MB proves that the theory of hope is true. This theory brought up by Victor H. Vroom (in Sudrajat, 2008) explaining that motivation is the result of what
we want to achieve. The person estimate that his actions will lead to the desired outcome. That is, when a person really wants something, and the way seems to be open to obtaining it, he/she will seek how to obtain it.

Positive and significant influences are also found between the family environment (LK) variables on learning motivation (MB). In educating and fulfilling the needs of their children, hence the need for attention from parents.

The results of this research in line with production theory, production theory is a process of converting inputs into output, so that the value of the goods increases (Snyder & Lopez, 2007; Case and Fare, 2003). The relation of production theory in this research is the entry selection path, the prospective student is an input in the learning process. The input quality of the university affects the learning process. This is in line with the opinion of Walgito (2006) that learning achievement is not only determined by the availability of learning facilities and infrastructure and the quality of the learning process alone but also influenced by the quality of students who enter (input).

Based on the results of the test obtained the indirect influence between the entry selection path (JSM) on learning achievement (PB) is positive and significant with the line coefficient is 0.045. In an educational institution, learning achievement is an important indicator to measure the success of the teaching and learning process. Learning achievement can be used as the benchmark of one's success. Student learning achievements can be proved by the Cumulative Achievement Index score (GPA) earned by each student. One student's learning achievements with others are not the same, as learning achievements are influenced by several factors. These factors can be differentiated into internal factors consisting of interest, motivation, talent, maturity, readiness, perception, concentration, memory, and external factors such as competition, natural state (temperature and humidity), family factors, Society and School (Anik, 2013). In order to achieve high learning achievement students should be able to manage the factors that influence the learning achievement, such as learning motivation, entrance selection path, family environment, and optimizing the self-potential of each of them.

According to Tu'u (2004:78), there are seven factors that affect learning achievement, namely the intelligence factor, talent factor, interest factor and attention, the motive factor, the learning factors, the family environmental factors, and the school factor. One's intelligence becomes the basis for success in achieving its learning achievements. But the intelligence that exists in a person in this research as an input should be supported by the existence of motivation factor. Motivation is always the underlying and affects every effort and activity of a person to achieve the desired goal. The family is one of the influential factors in providing encouragement to achieve the goals that in this study are learning achievements.

The influence of family environment (LK) on learning achievement (PB) was found to be positive and significant with the line coefficient of 0.134. Purwanto (2000:4) stated that the education environment can be categorized into three environments namely: the family environment, called the first environment, the school environment, called the second environment, the community environment, called the third environment. This is in accordance with the Poets’ opinions (2003:60) “The child will receive influence from the family in the form: the way parents educate
children, the relationships between family members, the household atmosphere, and the economic circumstances of the family”.

CONCLUSION

Based on the results obtained in this study, it can be concluded that there is a positive and significant influence of entry selection path and family environment on accounting students' learning achievement with learning motivation as intervening variable. Thus, the better entry selection path and family environment, students’ learning achievement and their learning motivation will increase and improve.

Suggestion

Based on the conclusion that have been described, suggestions that can be put forward are the results of this study can be used by the Palembang MusiCharitas Catholic University and other universities as a source of data to make a new policy in their entry selection path process. This study also can be used as a source of ideas for the development of research for further research. This study provides information that the motivation of learning and the family environment affects the learning performance of accounting. This suggests that the study of accounting achievements is still heavily influenced by other variables such as interests, parental attention, attitudes, learning habits, persistence, socio-economics, physical factors, learning environment, quality of teaching. It is, therefore, expected in next studies to find out the factors affecting the accounting study performance other than those examined in this study.

REFERENCES


