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by - -

Factors that Influence the Learning Achievement of Students Majoring in Accounting at the Pekanbaru Master's Institute of Technology and Business

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ABSTRACT

This research aims to determine the influence of internal factors and external factors on the learning achievement of students majoring in accounting at the Master's Institute of Technology and Business. This research is expected to provide evidence that internal factors and external factors can influence whether or not the learning achievement of students majoring in accounting. The population of this research were all students majoring in accounting at the Pekanbaru Masters Institute of Technology and Business. This research method uses a quantitative method by collecting questionnaire data which is distributed to respondents. The sample for this research consisted of 57 respondents from students majoring in accounting at the Pekanbaru Master's Institute of Technology and Business. The data analysis technique used is multiple linear regression. The results of this research showed that the influence of internal factor variables on learning achievement in part obtained a coefficient value of -0.030 with a statistical t test value of -0.266 with a significance of 0.791. Based on the significance value of t, it shows that at the 5% level internal factors do not have a significant effect on the learning achievement of students majoring in accounting. External factors have a significant effect on student learning achievement with a coefficient of 0.598 with a t test of 5.330 and a significance of 0.000. Based on the significance value of t, it shows that at the 5% level external factors have a significant effect on the learning achievement of students majoring in accounting. Internal factors and external factors influence simultaneously, the higher the internal factors and external factors, the more they influence student learning achievement.

Keywords: Internal Factors, External Factors, Learning Achievement

INTRODUCTION

The developments and changes that have hit the Indonesian nation have made our national education faced with several problems. These problems include improving quality and results, limited funds available and community resources not yet being explored proportionally in accordance with the principle of education as a shared responsibility between the government, community and parents. To anticipate all these changes, we must place education as the basic capital of nation development (Hia, 2023; Ndruru, 2023; Sagita, 2023).

Accounting education carried out in tertiary institutions at undergraduate level is one of the provisions for entering the world of the public accounting profession with the aim of producing graduates who are ethical and have high morals. Various efforts have been made to introduce professional values and accounting ethics to students (Arif et al., 2021; Fajri et al., 2021; Purwati & Angelina, 2021). In an effort to develop accounting education that is based on ethics, feedback is needed regarding current conditions, namely whether Indonesian accounting education has sufficiently formed the positive values of accounting students. This is because economic growth, developments in capital markets and information technology, as well as other changes have resulted in changes in the roles and responsibilities of accountants. Student learning achievement (Hanapiah, 2023; Nurtamara et al., 2023) is an important factor in student success in the future. Student learning achievement in higher education is generally measured by the Cumulative Achievement Index (GPA).

Alfan and Othman (2005) in Uyar and Gungormus (2011) stated that the abilities of students in higher education are also a concern for companies which are often said to be "end users" in the graduate supply chain for the labor market. The rapid development of business provides employment opportunities specifically for accounting for both graduates of State Universities (PTN) and Private Universities (PTS).

Education is an important aspect in life that involves learning knowledge and developing skills and the potential of human resources to hone skills through the learning process (Asl & Osam, 2021; Castro et al., 2020;

Nwagu et al., 2018), training, and study. The aims of education according to Law no. 20 of 2003 concerning the national education system, article 3, the aim of national education is to develop the potential of students to become human beings who believe and are devoted to God Almighty, have noble character, are healthy, knowledgeable, capable, creative, independent and become democratic and responsible citizens, answer (Afriani, 2023; Bongmini, 2023; Maisur, 2023).

One of the Private Universities (PTS) in Pekanbaru is the Master's Institute of Technology and Business (ITB) which has 3 study programs, one of which is the Accounting study program. The Master's Institute of Technology and Business (ITB) is required to produce students (Asl & Osam, 2021; Chan et al., 2020; Isik et al., 2018) who are qualified and competent, as well as carrying out learning that is able to develop student potential. Quality human resources in the world of education are resources that have good learning achievements (Andi et al., 2023; Purba et al., 2023).

The most important benchmark in determining a person's success in learning is learning achievement. According to Novius (2012) learning achievement is the level of knowledge a student has regarding the material received and achievement is the result achieved from the learning process. In large Indonesian dictionaries, learning achievement is defined as the results of assessments obtained from cognitive school activities and is usually determined through measurement and assessment.

Many accounting students' learning achievements (Hutahuruk, 2020a, 2020b, 2021, 2022) still get grades below average and result in students having to repeat the learning. This phenomenon explains how students treat the core accounting courses, whether they respond positively or negatively to the core courses. Students who get low grades tend not to be serious about studying.

Learning achievement can be measured by several internal and external factors. Therefore, factors that can influence student learning achievement become a reference for solving this problem. Assessing learning achievement through internal factors can be assessed from the psychological aspects (interest and motivation) of the individual. Based on the current phenomenon, some students who have low grades actually tend to have no motivation (Panjaitan et al., 2023; Rusilawati et al., 2023, Sudarno et al., 2023) to study and this is an internal factor that comes from within, the student himself. Students who usually have an interest in learning that comes from within themselves tend to be more enthusiastic and motivated to develop their potential. With a strong interest in learning that comes from oneself, students will be increasingly motivated to be more active in achieving their interests and goals so that they can achieve more in learning (Decerly, 2020, 2021; Nofriavani et al., 2022).

Apart from internal factors, there are also external factors that can influence student learning achievement. According to Syah (2009), internal factors are factors that come from outside the student, which are divided into two types, namely social and non-social environmental factors. The most important external factor is support from people closest to them, such as parents who do not care about their children's education, which can make students reluctant to take their education seriously, resulting in low learning achievement results. Support from parents is very influential on the student's psychology, so that by getting support from the people closest to them, students will study more actively and can improve student learning achievement with support from external factors (Lara, 2019, 2020, 2021, 2022).

Apart from that, external factors can influence student learning achievement, such as the campus environment where some students lack good communication, whether with lecturers or fellow majors, so that the learning process becomes uncomfortable and also the condition of building facilities is inadequate so that students become uncomfortable and lack supporting tools in studying accounting subjects.

Internal factors have a very significant and positive influence on the learning achievement of students majoring in accounting. This is because internal factors are very strong driving factors within students to achieve their goals. This is proven by the large number of students who are able to achieve well even though they only come from educational institutions with inadequate external factors. For this reason, it is necessary to have the role of lecturers and parents as enthusiastic motivators both in the process of achieving learning achievement and good moral education so that they can form strong internal factors that can ultimately improve student learning achievement.

External factors in this research include the family and school environment. The family environment is a very close environment for children, especially parents. Parents play an important role in the progress and success of their children. Parents will pay attention to their child's learning progress at home. Apart from that, the school factor is a formal educational institution that has an important role in learning. Lecturers as educators have a responsibility for the learning process that occurs in the classroom, where to convey learning material, learning methods or media are required that are slightly different from usual so that it is not monotonous.

LITERATURE REVIEW

Accounting

Accounting comes from the word accounting, which means when translated into Indonesian it means calculating or being accountable. Accounting is used in almost all world business activities to make decisions, so it is called the language of business.

From a user's perspective, accounting can be defined as a discipline (Mamonto et al., 2023) that provides information in the form of financial reporting required by interested parties regarding economic activities and company conditions. In this sense, accounting is a service activity that functions to provide quantitative information on economic entities (businesses), especially of a financial nature and is intended to be useful in making economic decisions, and in determining choices between a series of existing alternative actions. From an activity perspective, accounting can be defined as the process of recording, classifying, summarizing, reporting and analyzing the financial data of an organization (company).

According to Amin (2018), as a tool of knowledge, accounting is defined as a service provider in the form of quantitative financial information for organizational units within a particular country and the method of reporting this information to interested parties to be used as a basis for making economic decisions.

According to the FASB, accounting is a service activity whose function is to provide quantitative information which is then used for making economic decisions. Before making a decision, managers usually consider several things and one of the requirements for making a decision is to look at the financial reports. Because financial reports contain quantitative information on company activities.

Based on the definitions above, it can be concluded that accounting is an information system that produces reports to interested parties regarding the economic effectiveness and condition of the company. Accounting is a form of economic activity report used by managers to carry out company operations.

Understanding Achievement

The word achievement comes from Dutch which means "Business Results". Achievement is obtained from the efforts made. So, achievement can be interpreted as the result of someone's efforts that produce results. According to Hetika (2008:23), the definition of achievement is achievement or skill that is displayed in expertise or a collection of knowledge.

According to Ridwan and Sunarto (2009) achievement is a skill or concrete result that can be achieved at a certain time or period. According to Sardiman (2010) Achievement is a real ability which is the result of interactions between various factors that influence both inside and outside the individual in learning.

Understanding Learning

According to Thursan Hakim (2005), the definition of learning is a process of change in human personality, and this change is expressed in the form of increasing the quality and quantity of behavior such as increasing skills, knowledge, attitudes, habits, understanding, skills, thinking power and other abilities.

According to Widayanun (2009) learning is the key to shaping human behavior that we do/think, changes in behavior resulting from experience and training are relatively permanent.

Understanding Learning Achievement

According to Marbun (2018) student learning achievement is the learning results achieved by students when participating in and carrying out assignments and learning activities at school. Learning achievement is mainly assessed by the cognitive aspect because it is related to students' abilities in knowledge or memory, understanding, application, analysis, systems and evaluation.

According to Syah (2009) student learning achievements can be known after an evaluation is held. Evaluation means an assessment process to describe a person's achievements with predetermined criteria. This evaluation is usually carried out based on a certain period. After undergoing the learning process for one semester, an evaluation is held to see the student's learning results.

Framework

According to Sugiyono (2019), a framework is a conceptual model of how theory relates to various factors that have been identified as important problems.
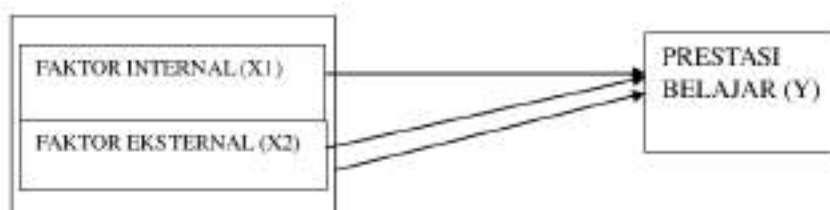
Figure 1. Framework of Thought

METHODOLOGY

Data Analysis Methods

The data analysis technique used in this research is multiple regression analysis (Multiple Regression Analysis) and assisted by using the SPSS 20 program. Through this multiple regression analysis technique it will be used to test both hypotheses regarding internal influences and external influences on student learning achievement majoring in accounting at the Pekanbaru Masters Institute of Technology and Business.

RESULTS AND DISCUSSION

Result

This chapter describes the data that has been obtained, the results of data processing and analysis of discussions on research variables. Sample statistical measurements in this study used the Statistical Package for Social Science (SPSS) application. To find out the significance of each difference in the value of each variable. This section will provide a general description of respondents in terms of gender groups, which can be seen in the following table:

Table 1. Characteristics of Respondents based on gender

No	Gender	Amount
1	Male	12
2	Female	45
TOTAL		**57**

It can be explained in table 1 above that it can be seen that there were 12 male respondents majoring in accounting and 45 female respondents.

Validity test

The validity test is used to measure whether a questionnaire is valid or not. A questionnaire can be said to be valid if the questions in the questionnaire can reveal something that the questionnaire will measure (Ghozali, 2018).

The measuring tool used to carry out validity testing is a list of questions that have been filled in by respondents and then the results will be tested in order to show whether the data is valid or not. The questionnaire is said to be valid if rcount> rtable with a significance level of 5% and the questionnaire can be said to be invalid if rcount < rtable with the same significance level of 5%.

Table 2. X1 Validity Test Results

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

In table 2 above, it can be seen that the indicators related to internal factors that influence the learning achievement of accounting students have rcount > rtable (0.266). This means that the internal factor indicators are declared valid.

Table 3. X2 Validity Test Results

		X1	X2	X3	X4	X5	X6	X7
X1	Pearson Correlation	1	.140	.047	.528**	.230	.021	.526**
	Sig. (2-tailed)		.298	.730	.000	.086	.879	.000
	N	57	57	57	57	57	57	57
X2	Pearson Correlation	.140	1	.502**	.097	.230	.178	.551**
	Sig. (2-tailed)	.298		.000	.472	.086	.184	.000
	N	57	57	57	57	57	57	57
X3	Pearson Correlation	.047	.502**	1	.363**	.408**	.222	.680**
	Sig. (2-tailed)	.730	.000		.005	.002	.097	.000
	N	57	57	57	57	57	57	57
X4	Pearson Correlation	.528**	.097	.363**	1	.577**	.159	.756**
	Sig. (2-tailed)	.000	.472	.005		.000	.238	.000
	N	57	57	57	57	57	57	57
X5	Pearson Correlation	.230	.230	.408**	.577**	1	.407**	.749**
	Sig. (2-tailed)	.086	.086	.002	.000		.002	.000
	N	57	57	57	57	57	57	57
X6	Pearson Correlation	.021	.178	.222	.159	.407**	1	.503**
	Sig. (2-tailed)	.879	.184	.097	.238	.002		.000
	N	57	57	57	57	57	57	57
X7	Pearson Correlation	.526**	.551**	.680**	.756**	.749**	.503**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	
	N	57	57	57	57	57	57	57

**. Correlation is significant at the 0.01 level (2-tailed).

```
CORRELATIONS
  /VARIABLES=Y1 Y2 Y3 Y4 Y5 Y6 TOTAL
  /PRINT=TWOTAIL NOSIG
  /MISSING=PAIRWISE.
```

In table 3 above, it can be seen that the indicators related to external factors that influence the learning achievement of accounting students have rcount> rtable (0.266). This means that the internal factor indicators are declared valid.

Table 4. Y Validity Test Results

Correlations

		Y1	Y2	Y3	Y4	Y5	Y6	TOTAL
Y1	Pearson Correlation	1	.720**	.383**	.215	.443**	.509**	.723**
	Sig. (2-tailed)		.000	.003	.108	.001	.000	.000
	N	57	57	57	57	57	57	57
Y2	Pearson Correlation	.720**	1	.553**	.347**	.432**	.395**	.784**
	Sig. (2-tailed)	.000		.000	.008	.001	.002	.000
	N	57	57	57	57	57	57	57
Y3	Pearson Correlation	.383**	.553**	1	.502**	.285*	.116	.671**
	Sig. (2-tailed)	.003	.000		.000	.032	.391	.000
	N	57	57	57	57	57	57	57
Y4	Pearson Correlation	.215	.347**	.502**	1	.535**	.381**	.710**
	Sig. (2-tailed)	.108	.008	.000		.000	.003	.000
	N	57	57	57	57	57	57	57
Y5	Pearson Correlation	.443**	.432**	.285*	.535**	1	.528**	.755**
	Sig. (2-tailed)	.001	.001	.032	.000		.000	.000
	N	57	57	57	57	57	57	57
Y6	Pearson Correlation	.509**	.395**	.116	.381**	.528**	1	.674**
	Sig. (2-tailed)	.000	.002	.391	.003	.000		.000
	N	57	57	57	57	57	57	57
TOTAL	Pearson Correlation	.723**	.784**	.671**	.710**	.755**	.674**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	
	N	57	57	57	57	57	57	57

**. Correlation is significant at the 0.01 level (2-tailed).

*. Correlation is significant at the 0.05 level (2-tailed).

In table 4 above, it can be seen that the indicators related to learning achievement have rcount > rtable (0.266). This means that the learning achievement indicators are declared valid.

Reliability Test

Reliability Test is a tool used to measure questionnaires which are indicators of variables or constructs. A questionnaire can be said to be reliable or reliable if the respondent's answers to questions are always consistent or stable from time to time. Reliability testing can be done using the Cronbach Alpha (a) statistical test with the help of SPSS. A construct or variable can be said to be reliable or reliable if it is able to provide a Cronbach Alpha value > 0.70 (Ghozali, 2018).

Table 5. Internal Factor Reliability Test Results (X1)

Reliability Statistics

Cronbach's Alpha	N of Items
,726	13

Based on table 5, it can be seen that Cronbach Alpha for variable X1 is > 0.70. This shows that variable X1 is declared reliable.

Table 6. Internal Factor Reliability Test Results (X2)

Reliability Statistics

Cronbach's Alpha	N of Items
,752	7

Based on table 6, it can be seen that Cronbach Alpha for variable X2 is > 0.70. This shows that variable X2 is declared reliable.

Table 7. Reliability Test Results for Learning Achievement (Y)

Reliability Statistics

Cronbach's Alpha	N of Items
,779	7

Based on table 7, it can be seen that Cronbach Alpha for variable Y is > 0.70. This shows that variable Y is declared reliable.

Classic assumption test

Normality test

The normality test aims to test whether in the regression model, the dependent variable, independent variable or both have a normal distribution or not. A good regression model is one with normal or close to normal data distribution (Totalia and Hindrayani, 2013).

To find out whether the research data is normally distributed or not, do the Kolmogrov-Smirnov test. If from this test a significance value <0.05 is obtained then the data is not normally distributed and conversely, if the resulting data has a significant value >0.05 then the data is normally distributed (Ghozali, 2014).

Table 8. Normality Test Results

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		57
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	1,72972447
Most Extreme Differences	Absolute	.093
	Positive	.093
	Negative	-.087
Test Statistic		.093
Asymp. Sig. (2-tailed)		.200[c,d]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Based on table 8, the results of the normality test in SPSS are known, namely look at the Asymp value. Sig. (2-tailed) value is 0.200 > 0.05. This means that if Asymp. Sig. (2-tailed) residual variable > 0.05, then the data is normally distributed.

Multicollinearity Test

This Multicollinearity Test aims to test whether in the regression model there is or is found a correlation between the independent variables (independent). A good regression model is one where there should be no correlation between the variables. Multicollinearity can be seen from the variance inflation factor (VIF) and tolerance value. A low tolerance value is the same as a high VIF value (because VIF= 1/Tolerance). If VIF ≥ 10 and tolerance value ≤ 0.10 then this indicates the presence of multicollinearity (Ghozali, 2018).

Table 9. Multicollinearity Test Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	13.338	2.969		4.493	.000		
	FAKTOR INTERNAL	-.013	.050	-.030	-.268	.791	.953	1.049
	FAKTOR EKSTERNAL	.524	.098	.599	6.338	.000	.953	1.049

a. Dependent Variable: PRESTASI BELAJAR

Collinearity Diagnostics[a]

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions		
				(Constant)	FAKTOR INTERNAL	FAKTOR EKSTERNAL
1	1	2.988	1.000	.00	.00	.00
	2	.008	18.975	.02	.81	.39
	3	.004	27.205	.98	.19	.61

a. Dependent Variable: PRESTASI BELAJAR

Based on table 9, it is known that the VIF value is < 10 and tolerance is > 0.10. VIF on internal factors 1.049 < 10 and tolerance 0.953 > 0.10. VIF on external factors 1.049 < 10 and tolerance 0.953 > 0.10. This means that the results of the multicollinearity test above do not contain symptoms of multicollinearity.

Heteroscedasticity Test

This test aims to test whether in the regression model there is inequality in the variance of the residuals from one observation to another. If the variance of the residuals from one observation to another is constant or the same, it is called homoscedasticity and if the variance is different, it is called heteroscedasticity (Totalia and Hindrayani, 2013).

A good regression model is one where homoscedasticity occurs or in other words where heteroscedasticity does not occur. This heteroscedasticity test can be tested with a statistical test, namely the Glejser Test. This Glacier Test can be carried out by regressing the Absolute residual value (AbsUi) against other independent variables, with the following equation mode (Ghozali, 2014):

$$|Ui| = \alpha + \beta X_i + ui$$

The condition for a model not to have heteroscedasticity is if all independent variables are significant > 0.05. If β is significant then of course this identifies the presence of heteroscedasticity in the regression model.

Table 10. Heteroscedasticity Test Results

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	2.409	1.999		1.205	.233		
	FAKTOR INTERNAL	.014	.034	.057	.416	.679	.953	1.049
	FAKTOR EKSTERNAL	-.069	.066	-.144	-1.042	.302	.953	1.049

a. Dependent Variable: RES2

Variable	Significance	Conclusion
X1	0.679	Heteroscedasticity does not occur
X2	0.302	Heteroscedasticity does not occur

In table 10, it can be seen from the Glejser test that the significance values obtained between the independent variables and absolute residuals were 0.679 and 0.302 > 0.05. So, it can be seen that there are no symptoms of heteroscedasticity in this study.

Multiple Linear Regression Analysis

Multiple linear regression analysis technique is an analysis technique that wants to test the influence of two or more independent variables on one dependent variable. The similarities are:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + \beta_3 X_3 + e$$

Information:

Y : learning achievement of students majoring in accounting

α : constant

X1 : internal factor

X2 : external factor

β1-β2 : regression coefficient

e : standard error

Table 11. Multiple Linear Regression Analysis

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	13,085	2,848		4,594	,000
	FAKTOR INTERNAL	-,007	,054	-,015	-,131	,896
	FAKTOR EKSTERNAL	,523	,103	,597	5,088	,000

a. Dependent Variable: PRESTASI BELAJAR

Based on table 11 it can be concluded that:

$$Y = \alpha + \beta_1 X_1 + \beta_2 X_2 + e$$

$$Y = 13,085 + -0,007 + 0,523 + e$$

1. The a value of 13.085 is a constant or condition when the learning achievement variable has not been influenced by other variables, namely internal factor variables (X1) and external factor variables (X2). If the independent variable does not exist then the learning achievement variable (Y) does not change.

2. $\beta_1 X_1$ (X1 regression coefficient value) is -0.007 shows that the internal factor variable (X1) has an influence on learning achievement, which means that every 1 unit increase in the internal factor variable (X1) will affect student learning achievement by 0.007.

3. $\beta_2 X_2$ (X2 regression coefficient value) is 0.523 shows that external factor variables have an influence on student learning achievement, meaning that every unit increase in the external factor variable will affect student learning achievement by 0.523.

Determination Coefficient Analysis (R^2)

The coefficient of determination is basically used to measure how far the model is able to explain variations in the dependent variable. The level of regression accuracy is expressed in coefficient (R^2) whose value is 0-1. A small R^2 value indicates that the ability of the dependent variables is very limited. A value close to one means that the independent variable is able to provide almost all the information needed to predict variations in the independent variable. If in the model there are more than two independent variables, it would be better to use the Adjusted R^2 value (Ghozali, 2014).

Table 12. Analysis of Determination Coefficient (R^2)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,592[a]	,351	,327	1,76234

a. Predictors: (Constant), FAKTOR EKSTERNAL, FAKTOR INTERNAL

Based on table 12 above, the results of the coefficient of determination test, R square = 0.351 or 35.1%, can be concluded that this means that 35.1% of student learning achievement levels are influenced by independent variables, namely internal factors and external factors, the remainder is 64.9 % (100%-35.1%) is influenced by other variables not included in this research model.

Model Accuracy Test

F test

Basically, the F test is used to show whether all the independent variables used or the same ones included in the model have a joint or simultaneous influence on the dependent variable (Ghozali, 2014).

The basis used in decision making is with significant probability, namely:

a. If the significance probability is > 0.05 then Ho is accepted and Ha is rejected.

b. If the significance probability is <0.05 then Ho is rejected and Ha is accepted.

Table 13. F Test

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	90.697	2	45.348	14.615	.000[b]
	Residual	167.549	54	3.103		
	Total	258.246	56			

a. Dependent Variable: PRESTASI BELAJAR

b. Predictors: (Constant), FAKTOR EKSTERNAL, FAKTOR INTERNAL

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	13.338	2.969		4.493	.000		
	FAKTOR INTERNAL	-.013	.050	-.030	-.266	.791	.953	1.049
	FAKTOR EKSTERNAL	.524	.098	.599	5.330	.000	.953	1.049

a. Dependent Variable: PRESTASI BELAJAR

Based on table 13, it is known that the calculated f is 14.615 with a significance of 0.000, so the f table obtained in the f test above is:

df   = n – k ; k – 1 (n = observation, k = the sum of all variables x and y)

= 57 – 2 ; 2 – 1

= 55 ; 1

= 3,17 (f table)

Thus, it is known that f count (14.615) > f table (3.17) with sig. (0.000) < 0.05. This means that the independent variables, including internal factors and external factors, together have a simultaneous influence on the learning achievement of accounting students at the Pekanbaru Master's Institute of Technology and Business.

T test

The T test is basically used to examine whether the independent variable partially or individually has an effect on the dependent variable. The T test can be seen from the magnitude of the p-value and compared with the significance level α = 5%, with the criteria that if the p-value < 0.05 then H0 is rejected and if the p-value > 0.05 then H0 is accepted (Ghozali, 2014).

Table 14. T test

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	90.697	2	45.348	14.615	.000[b]
	Residual	167.548	54	3.103		
	Total	258.246	56			

a. Dependent Variable: PRESTASI BELAJAR

b. Predictors: (Constant), FAKTOR EKSTERNAL, FAKTOR INTERNAL

Coefficients[b]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	13.338	2.969		4.493	.000		
	FAKTOR INTERNAL	-.013	.050	-.030	-.266	.791	.953	1.049
	FAKTOR EKSTERNAL	.524	.098	.598	5.330	.000	.953	1.049

a. Dependent Variable: PRESTASI BELAJAR

Based on Table 14 of the Partial Test Results (t Test) above, a t table is obtained with a significance of 5% (2-tailed).

$df = n - k - 1$

$df = 57 - 2 - 1 = 54$

$df = 1.6735$ (t table)

Testing the hypothesis of the influence between variable and not significant. For external factors, the calculated t value was (5.330) > t table (1.6735) with a significance value of 0.000 < 0.05, meaning that H2 was accepted so it could be concluded that external factors were influential and significant.

CONCLUSION

Conclusion

Based on the results of research conducted by researchers, conclusions can be drawn, namely:

1. Internal factors do not have a significant effect on the learning achievement of students majoring in accounting at the Pekanbaru Master's Institute of Technology and Business. This means that the greater the push from internal factors, the student's learning achievement will not increase.

2. External factors have a significant influence on the learning achievement of students majoring in accounting at the Pekanbaru Master's Institute of Technology and Business. This means that the greater the encouragement from external factors, the greater the student's learning achievement will increase.

3. Simultaneously, internal factors and external factors together have a significant influence on the learning achievement of students majoring in accounting at the Pekanbaru Master's Institute of Technology and Business.

Recommendation

In subsequent research in the future, researchers will provide several inputs or suggestions regarding several things, including:

1. The researcher hopes that future researchers can pay attention to research instruments not only through questionnaires or Google forms, but also by conducting interviews and others.

2. For other researchers, it would be better to add other variables to influence student learning achievement.

3. Future researchers are expected to be able to take a larger number of samples.

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