

# The Effect Of Self Efficacy And Learning Motivation On Learning Outcomes With Learning Independence As Moderating Variables In Class Students XI-Accounting

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## ABSTRACT

The problem in this study is that Accounting Learning Outcomes have not met expectations in the 11th grade Accounting students of SMK Negeri 1 Patumbak. This study aims to determine the effect of Self-Efficacy and Learning Motivation on Learning Outcomes, with Learning Independence as a moderating variable, in 11th grade students at SMK Negeri 1 Patumbak. This research was conducted at SMK Negeri 1 Patumbak, located at Jl. Ujung Defense, Lantasan Baru, Patumbak District, Deli Serdang Regency, North Sumatra. This study used an ex post facto approach. The population was 35 11th grade Accounting students. The sample size was 35 students, using total sampling. Data collection was conducted through documentation and questionnaire distribution. The questionnaire was first tested for validity and reliability. The collected data was then processed using multiple linear regression with SPSS version 30 software. The results of this study indicate that: (1) Self-efficacy has a positive and significant effect on students' accounting learning outcomes. This is indicated by a regression coefficient of 0.321 with a significance level of 0.021, which is less than 0.05. (2) Learning motivation has a positive and significant effect on students' accounting learning outcomes. The analysis results show a regression coefficient of 0.428 with a significance level of 0.004, which is less than 0.05. (3) Self-efficacy and learning motivation simultaneously have a significant effect on students' accounting learning outcomes. This is proven by a calculated F-value of 18.672 with a significance level of 0.000, which is less than 0.05. (4) Learning independence moderates the effect of self-efficacy on accounting learning outcomes. This is indicated by the significance value of the interaction variable between self-efficacy and learning independence of 0.043, which is less than 0.05. (5) Learning independence moderates the influence of learning motivation on accounting learning outcomes. The analysis results show a significance value of the interaction variable between learning motivation and learning independence of 0.029, which is less than 0.05. This means that learning independence strengthens the influence of learning motivation on students' accounting learning outcomes.

**Keywords:** Accounting Terms, Self-Efficacy, Learning Outcomes, Accounting Computers



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## INTRODUCTION

Education has a very significant role in ensure continuity life something nation. Educational process own ability For create source Power human beings who do not only superior, but also competent (Stefania Palieraki, 2021). This is become crucial in face global competition now and in the future come. In Indonesia, education considered as fundamental rights are provided for all layer public without existence discrimination. Principle This in line with provision Article 31 Paragraph 1 of the 1945 Constitution of the Republic of Indonesia states that " Every citizens have the right get education " (Anis & Anwar, 2020). Therefore that, the system education designed and implemented in a way systematic with objective develop the potential possessed by each individuals, aiming for them to own adequate supplies in face various aspect life (Putiandini et al., 2023).

School Intermediate Vocational (SMK) is one of the formal educational institutions level medium, which is different from School Senior High School (SMA). Compared with high school in general only offer two track majors, namely science and social sciences, SMK offers diverse field competence skill or major with different skills, such as accounting, marketing, multimedia, and engineering (Ningrum et al., 2019). Fields competence expertise, especially in accounting, interesting interest a number of big students in the vocational school environment. Referring to the motto "SMK can !", responsibility SMK answer no only limited to the provision of formal education, but also on creation source Power human beings equipped with skills and expertise that can implemented in the world of work. With Thus, vocational school graduates are expected to can develop and apply knowledge they when jump to the professional world (Yildiz Durak, 2023).

Ministry of Education and Culture state that results exam national and achievements Indonesian students in the Program for International Student Assessment (PISA) have significant similarities. Evaluation the disclose that Indonesian students still own weakness in ability cognitive level high (Higher Order Thinking Skill/HOTS) (Owen, 2015), such as ability reasoning, analysis, and evaluation. Findings This push the need business increase ability reasoning student in the learning process. Therefore that 's important For involving student in practice and habits do encouraging questions development ability think critical and ability produce solution. This is considered as one of the competencies that are very necessary for students can compete in a way effective in context 21st century. These efforts become something action strategic in increase quality education, in line with demands globalization that emphasizes importance ability think critical in face various future challenges (Sutipnyo & Mosik, 2018).

Previous research show that self-efficacy play a role important in help student adapt in a way academic. Confidence somebody to his abilities Alone For face various situation, accompanied by with perseverance as well as Power stand in face obstacles, proven support emergence adjustment a better self Good in environment learning. Condition that in the end contribute to increasing quality achievement academically. In terms of substantial, thing This show that height belief individual to ability himself For overcome situation, plus with business hard and durable to obstacles, can give impact positive to achievement results academic student (Rahmawati et al., 2021).

In other words, trust high self in face tasks academic push student For reach performance more academic high. Findings This describe importance factor psychological, such as self-efficacy, in shape and influence performance academic students. In addition, the achievement objective Learning also depends greatly on motivation student during the learning process ongoing. ( Miftahussaadah & Subiyantoro, 2021) In essence motivation is something form business For pioneering, directing, and supporting behavior in demand someone, especially a students, so that they are encouraged For increase his learning in field academic. Motivation considered as a mental impulse that moves and focuses behavior someone, including behavior learning (Putra & Ahmad, 2020).

State Vocational School 1 Patumbak is the only state vocational school in the sub-district Patumbak, Deli Serdang. State Vocational School 1 Patumbak provide various major including : Accounting and Institutional Finance (ADKL), Management Office and Services Business, Development Software and GIM and Marketing. Major Accounting and Finance at SMK Negeri 1 Patumbak designed with objective main produce graduates who do not only fulfil standard quality, but also has skills that can implemented in a way effective in practice and theory in the sector accounting. With Thus, it is hoped that the graduates capable entering the professional world with reliability skills possessed, or they can choose For continue development self through improvement education at college high (Suciani et al., 2022). The importance of evaluation

competence student For reach objective the can measured through achievement results Study they. High level of achievement in results Study reflect success a student in climb journey his studies. However, more from just achievement value, result Study reflect existence change behavior participant educate from beginning until end of the learning process (Zakir & al, n.d.).

This matter in line with Purwanto's view is that results Study is transformation emerging behavior after student follow the teaching and learning process in accordance with objective education, including realm cognitive, affective and psychomotor (Sari, 2018). Therefore that, the result Study become frequent indicators used For evaluate achievement or quality objective education, which ultimately reflect quality overall from system education That Alone (Galvão, 2024).

For measure results Study students, researchers gather PTS subject results Accountancy Finance ( assessment mid- semester) students Class XI AK-1 and XI AK- 2 of SMK Negeri 1 Patumbak. Assessment mid- semester Accounting Finance conducted in September 2023, supervised by Mrs. Laila Syahriati Harahap, S.Pd. State Vocational School 1 Patumbak set KKM value for every subjects is 70. Based on tests that have been done to student class XI of SMK Negeri 1 Patumbak, obtained results As many as 52 people or 74.3% passed the KKM lessons Accountancy Finance, the remaining 18 people or 25.7% did not pass the KKM. From this data known that results Study student Class XI AK-1 and XI AK- 2 of State Vocational School 1 Patumbak classified as low Because percentage students who do not pass the KKM are sufficient big. This is naturally become problem for school Because matter This signify school Not yet succeed educate student.

The low results Study accountancy can be greatly influenced by self-efficacy, namely trust individual to his abilities finish task study. In literature latest, self-efficacy defined as belief somebody on capacity himself For organizing and implementing series necessary actions For reach expected results (Bozgun & Can, 2023).

Other studies also show that self-efficacy academic in a way direct correlated positive with performance academic, as well as contribute through mechanism involvement academic engagement as a mediator. Concept This emphasize on the level belief individual to himself Alone For succeed in situation or context certain (Raharjo et al., 2018). In the context of this, success individual in reach something objective will more Possible happen If self-efficacy that he has support, because matter the allows individual For optimize its potential in reach desired goal. Based on interview with Accounting teacher, Mrs. Laila Syahriati Harahap, S.Pd., when Mrs. Laila announced want to holding PTS, many students who requested that PTS be postponed. Students say that they No will Can do question Because question the Certain difficult. This is show that self-efficacy student Class XI of State Vocational School 1 Patumbak classified as low. As candidate successor nation, students must implanted For own self - confidence them and their abilities so that in the future capable compete in the world of work (Simamora & Saragih, 2019).

From the results research conducted by (Ortega-Ochoa et al., 2024) on student Department of Accounting Education, Jakarta State University, is known that as much as 47% of students own low self-efficacy. This is characterized by the presence of doubt will ability in understand concepts base accounting, and many the fear experienced by students related accountancy.

so that Lots from they feel doubtful about understanding they. Low level of self -efficacy This naturally must overcome with existence learning addition besides from material lectures For support or increase understanding they.

According to Nabillah and Abadi 2020 ( in ( Uyun & Thohir, 2020) results Study caused by influence from internal factors as well as external. Motivation Study is factor from in personal participant students who become part from reject measuring the presence of desire participant educate For Study more good. Meanwhile That factor external influences results Study among others: methods learning, relationships between family, circumstances economy family, etc. Motivation Study is mental strength that drives the learning process. Motivation push participant educate For do activity Study use add knowledge knowledge ( A. Rahman, 2021) After obtaining PTS results, researchers interviewed five students with mark lowest related motivation Study students. Based on results interview, found that fifth student the confess No too notice when the teacher explains material in class, besides That they also haven't own objective after graduating from vocational school level. This signify that motivation Study student class XI AK-1 and XI AK-2 of State Vocational School 1 Patumbak.

Students who have attitude independence will try search and develop something matter with The method Alone For reach the goals and intended results (Rahmi, 2018) In addition, according to ( Rizki, 2024) students who have trust high self tend own performance learn more Good compared to with students who have level trust low self. In answering question test, believe self just No enough, students also have to have a sense of responsibility answer to his studies, so that student will own thorough preparation in face exam. Based on the explanation above so can concluded that independence Study strengthen influence self-efficacy to results Study. (Patra et al., 2022)

Then, students who have motivation high learning and have skills For Study Alone without always hope that the teacher will get results high learning, because encouragement in self For Study must applied through learning, one of them Study in a way independent For get results satisfying learning. Based on results interview with five students about independence learn, acquire description that only One students who demonstrate initiative study at home without encouragement from party others, while four student other seldom do activity Study independent at home. They say that studying in school Already enough. Independence Study No The same its meaning with motivation study, a students who have active and creative in method study so can it is said skilled and independent ( Daulay, 2021) See fact this, teachers need teach student For Study in a way independent at home For strengthen understanding student will lessons, especially Accounting. In line with research (Aprilia et al., 2019) that independence Study moderate influence motivation Study to results Study.

Based on phenomenon the above problem, researchers interested For do research entitled " The Influence of Self -Efficacy and Motivation Study towards Learning Outcomes with Independence Study as Variables Moderation of Class XI Accounting Students at SMK Negeri 1 Patumbak ”.

## METHOD

This research is study quantitative with approach causality and moderation, which will held at SMK Negeri 1 Patumbak. School This located on Jalan Pertahanan, Pasar V Patumbak, Deli Serdang Regency, North Sumatra.

Election location This based on considerations that State Vocational School 1 Patumbak have a relevant expertise program with focus research, namely Competence Skill Accounting (AK), where the results Study students are greatly influenced by factors psychological like self-efficacy, motivation learning and independence study. The target population in study This is all over Class XI AK students of the year teachings (2025-2026).

As for the time implementation study planned ongoing for 4 months, namely start from August to December 2025 for stage taking data. Based on objective research, research This nature explanatory research or explanatory aim For explain connection between two or more symptom or variables. According to ( Dr. Tiolina Evi, SE, Ak., MM et al., dg) research that answers question the basic “ why ” and “ how ” aims dig greater understanding deep about something phenomenon, so that can give clarity conceptual at a time direction for study continued in the future. Research results This is description about connection because consequences (Raini, 2021). The purpose of study explanatory is connect different patterns, but own interconnectedness and producing pattern connection because consequences. In research this, the variable that becomes reason is self-efficacy and motivation learning and the variables that become consequence is results Study with variables intermediary that is independence learn, so that will tested relatedness from fourth variables the Good in a way direct and in a way No directly and whether connection fourth variables the produce because consequence (Ahmad & Amin, 2022).

According to research ( Sugiono, dg) states that Population is a generalization area consisting of on object / subject that has quality and characteristics certain conditions determined by researchers For studied and then withdrawn conclusion. Population in study This is student class XI AK-1 and XI AK-2 of SMK Negeri 1 Patumbak, totaling 70 students.

According to research (Harwati & Rokhmat, 2021) what is meant by with Sample is part from the number and characteristics of a population said. For That samples taken from population must truly representative ( representative ).

In research this technique taking samples used is Total Sampling ( Census ). Total Sampling is technique determination sample in which all member population made into sample research, then technique This chosen with consideration that :

1. Amount population students of Class XI AK-1 and XI AK-2 at SMK Negeri 1 Patumbak relatively small, namely 70 students.
2. Total sampling ensures the samples taken are very representative Because all units in population participate researched.

With Thus, the number samples used in study This The same with amount population, namely as many as 70 students.

This research implemented through stages that are arranged in a way systematic For ensure achievement objective research and validity results research. Stages study started from stage preparation until stage reporting results study.

Early stage study started with do studies literature to theory and results study related previous with Self Efficacy, Motivation Learning, Learning Outcomes, and Independence Study. Literature study This aim For strengthen runway theoretical, determining indicator variables, as well as formulate hypothesis research that will be tested in a way empirical.

Next, the researcher compile instrument study in the form of developed questionnaire based on indicators of each variable research, namely Self Efficacy (X1), Motivation Learning (X2) and Independence Learning (M). Questionnaire arranged use five- level Likert scale. For Learning Outcome variable (Y), data obtained through documentation mark academic from source official institutions education (Na'imatussholilah et al., 2021).

Instruments that have been arranged Then tested try to respondents with similar characteristics with sample research. Trial This done For know level validity and reliability instrument. Items of the statement that are not fulfil valid and reliable criteria repaired or deleted so that instrument worthy used in study main (Arifin & Mahmud, 2022).

After the instrument stated worthy, researcher set population and determine sample study in accordance with sampling techniques that have been set (Nurhayati, 2019). Data collection was carried out with spread questionnaire to respondents as well as collect data results Study through documentation mark academic. The entire data collection process was carried out with notice aspect ethics research and confidentiality of respondent data (Shin, 2018).

## RESULTS AND DISCUSSION

Description of research data aim For give description general about conditions of each variable study before done testing more continue. The variables described in study This includes Self Efficacy (X1), Motivation Learning (X2), Independence Learning (M) and Learning Outcomes (Y). Data presentation is carried out with use statistics descriptive which includes minimum, maximum, average (mean) and standard values deviation.

Through presentation statistics descriptive this, it is hoped can known trend the level of each variable study as well as variations in data held by respondents. The results of this data description become base important in do analysis statistics continued, including assumption testing classic, analysis regression and testing hypothesis study.

### Classical Assumption Test Results

Prerequisite test analysis required For determine is the data from every variables study normally and linearly distributed. The test conducted is an assumption test classical tests which include normality tests, multicollinearity tests, heteroscedasticity tests and autocorrelation tests (Komala, 2017).

### Testing Hypothesis

#### Analysis Multiple Linear Regression

Based on results analysis multiple linear regression presented in Table 4.13, testing hypothesis in a way partial done with using the t-test to know the influence of each variable independent to variables dependent.

**Table 1. Analysis Multiple Linear Regression****Coefficients <sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	14,161	3,092		4,580	,000
	<i>Self-Efficacy</i>	,098	,079	,121	1,235	,221
	Motivation Study	,364	,061	,586	6,008	,000

a. Dependent Variable: Learning Outcomes

Source : Personal data, processed 2026

From the results analysis multiple linear regression in Table 4.4 obtained equality multiple linear regression as following :

$$Y = 14.731 + 0.077 X1 + 0.471 X2 + e$$

1. constant value ( $\beta_0$ ) is 14,161. This is show if variables *Self Efficacy* (X1) and Motivation Study (X2) has a value of 0, then mark from variables Learning Outcomes (Y) will still amounting to 14,161.
2. Coefficient value *Self Efficacy* ( $\beta_1$ ) is 0.098 > 0. This is show that variables *Self Efficacy* (X1) has influence positive to Learning Outcomes (Y). If *Self Efficacy* the more Good or increase One unit, then Learning outcomes will increase of 0.098.
3. Coefficient value Motivation Learning ( $\beta_2$ ) is 0.364 > 0. This is show that variables Motivation Learning (X2) has influence positive to Learning Outcomes (Y). If Motivation Study the more tall or increase One unit, then Learning outcomes will increase of 0.364.

**Significance Test Partial (t-test)****Table 2. Significance Test Partial (t-test)****Coefficients <sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	14,161	3,092		4,580	,000
	Self-Efficacy	,098	,079	,121	2,409	,021
	Motivation Study	,364	,061	,586	6,008	,000

a. Dependent Variable: Learning Outcomes

Source : Personal data, processed 2026

Based on the table it is known that amount sample (n) = 70 and the number variable (k) = 3, so that obtained  $df = (nk) = 70 - 3 = 67$ , then at the level error  $\alpha = 0.05$  obtained t- table of 1.996. Based on results testing partial (t-test) from Table 4.12 can be concluded as following :

1. Variables *Self-Efficacy* (X1) has t- count ( 2.409 ) > t- table ( 1.996 ) and significance ( 0.021 ) < 0.05. With thus, it can taken conclusion that variables *Self-Efficacy* in a way partial influential significant to Learning outcomes.
2. Variables Motivation Learning (X2) has t- count ( 6.008 ) > t- table ( 1.996 ) and significance ( 0.000 ) < 0.05. With thus, it can taken conclusion that variables Motivation Study in a way partial influential significant to Learning outcomes.

**Significance Test Simultaneous (F-Test)****Table 3. Significance Test Simultaneous (F-Test)**ANOVA <sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	213,702	2	106,851	21,072	,000 <sup>b</sup>
	Residual	339,741	67	5,071		
	Total	553,443	69			

a. Dependent Variable: Y

b. Predictors: (Constant), X2, X1

Source : Personal data, processed 2026

Based on the results of the F test above, it is known F count 21.072 > Ftable 3.09 and the Sig. value is 0.000 < 0.05. So it can be concluded that variables *Self-Efficacy* and Motivation Study in a way together or simultaneous influential significant to Learning outcomes.

**Coefficient Determination (R Square and Adjusted R Square)**

Coefficient determination used For know how much big contribution variables independent in explain variables dependent.

**Table 4. Coefficient Test Determination (R<sup>2</sup>)****Model Summary**

Model	R	R Square	Adjusted R Square	Standard Error of the Estimate
1	,621 <sup>a</sup>	,386	,368	2.25184

a. Predictors: (Constant), X2, X1

Source : Personal data, processed 2026

Based on Table it is known that that mark coefficient determination ( Adjusted *R Square* ) of 0.368 or 36.8%. Of the value the can interpreted that as big as 36.8% variables *Self-Efficacy* and Motivation Study can explain Learning Outcomes, whereas the rest 63.2% explained by variables other.

**Testing Decision Hypothesis Moderation****Table 5. Hypothesis Decision Table Moderation**

Hypothesis	Statement	Decision
H1	Independence Study moderate influence <i>self-efficacy</i> to results Study	<b>Accepted</b>
H2	Independence Study moderate influence motivation Study to results Study	<b>Accepted</b>

**Discussion of Research Results****Discussion Influence *Self-Efficacy* towards Learning Outcomes Accountancy**

Based on results analysis multiple linear regression, *Self Efficacy* influential positive and significant to results Study accountancy participant educate Class XI Accounting, State Vocational School 1 Patumbak.

Research result This in line with theory put forward by Bandura (1997) which states that *Self-Efficacy* is belief individual to his abilities in organize and implement necessary actions For reach performance certain. Participants educate with *Self-Efficacy* tall tend more believe self, diligent and capable endure when face difficulty learn, so that impact positive to results study.

In a way empirical, findings study This is also supported by the results research by Wulandari and Widodo (Putri et al., 2020) which states that *Self-Efficacy* influential positive and significant to results Study accounting. Participants students who have belief to his abilities tend more active in the learning process, no easy give up when face questions calculation and ability reach results more optimal learning.

With Thus, the results study This strengthen view that *Self-Efficacy* is one of the necessary important internal factors developed in the learning process accountancy use increase results Study participant educate.

**Discussion Influence Motivation Study towards Learning Outcomes Accountancy**

Test results hypothesis show that motivation Study influential positive and significant to results Study accountancy participant education. Findings This indicates that motivation Study is one of the factor important things that influence success participant educate in reach results Study optimal accounting.

In a way theoretical, results study This in line with the opinion of Uno (2016) and Sardiman (2018) who stated that motivation Study functioning as internal drive that drives participant educate For Study in a way active, diligent and sustainable. Participants students who have motivation Study tall tend show attitude enthusiastic in follow learning, more focus in accept materials, as well as own encouragement strong For reach performance good study (Permatasari et al., 2022).

In context learning accounting, motivation Study play a role important Because eye lesson This demand understanding concepts, precision and consistent practice. Participants students who have motivation Study tall will more pushed For understand material in a way deep and practiced do questions accountancy in a way sustainable.

In a way empirical, findings study This is also supported by the results research by Hamdu and Agustina (Ningtiyas & Surjanti, 2021) which states that motivation Study influential positive and significant to results learning, including in the subject lesson accounting. With Thus, the increase motivation Study participant educate through interesting learning strategies, providing bait constructive feedback, as well as creation environment conducive learning expected can contribute to improvement results Study accountancy.

### **Discussion of the Role of Independence Study as Variables Moderation**

Analysis results regression moderation show that independence Study capable moderate influence *Self-efficacy* and motivation Study to results Study accountancy participant educate. So that can concluded that independence Study play a role as moderator variables in connection between *Self-efficacy* and motivation Study to results Study accountancy.

In a way conceptual, independence Study is ability participant educate For organize, direct and control the learning process in a way independent without excessive dependence on third parties others. Participants students who have level independence Study tall tend capable set objective learn, manage time learning, and evaluate results study in a way reflective. Therefore that, independence Study functioning as factor amplifier in optimize influence *Self-efficacy* and motivation Study to results Study.

In this regard with *Self Efficacy*, participants students who have belief self tall will more optimal to achieve results Study if supported by independence good study. Confidence to ability self will more effective when participant educate capable take initiative learn, search source Study additional, as well as endure face difficulty Study without depends entirely on the teacher. With thus, independence Study strengthen influence *Self-Efficacy* to results Study accountancy (Habibah & Trisnawati, 2022).

Next, in connection between motivation learning and results learning, independence learning also plays a role important. Motivation high learning will give impact maximum to results Study if participant educate own ability For manage the learning process in a way independent. Participants motivated and independent learners tend more consistent in learning, and more active in solve problem learning accountancy.

Research result This in line with theory Study independently put forward by Zimmerman who stated that success Study influenced by ability participant educate in control cognitive, motivational and behavioral processes itself. In addition, the findings this also supports Bandura's view is affirmative that *Self-Efficacy* will more impact if individual capable manage his actions in a way independent in reach objective.

In a way empirical, results study This supported by several study previously stated that independence Study play a role as strengthening variables influence internal factors of participants educate to results learning. Research conducted by Nugroho (2018), Pratiwi (Wulandari, 2022) shows that that independence Study can strengthen influence *Self Efficacy* and Motivation Study to performance or results Study participant educate, especially in the eyes demanding lessons understanding concepts and exercises sustainable like accountancy.

With thus, it can concluded that independence Study No only influential in a way direct to results learning, but also functioning as variables strengthening moderation influence *Self-efficacy* and motivation Study to results Study accountancy participant educate. Therefore that, the effort improvement results Study accountancy need directed No only on improvement *Self-efficacy* and motivation learning, but also on development independence Study participant educate through learning strategies and initiatives Study.

### **Implications of Research Results**

Based on results research and discussion that has been described, there are a number of implications that can be made into material consideration in the learning process accounting. First, teachers need to design capable learning strategies increase *Self-Efficacy* participant educate, such as give experience challenging learning. However in accordance with ability participant educate (Oweis, 2018).

Second, the increase motivation Study participant educate can be done through use method varied learning, giving strengthening positive, and creation atmosphere conducive learning. Third, independence Study participant educate need developed through giving tasks that encourage participant educate For Study in a way independent and responsible answer towards the learning process.

Implications the expected can give contribution positive for improvement quality learning accountancy as well as results Study participant educated, especially at SMK Negeri 1 Patumbak

## CONCLUSION

Based on results data analysis and discussion that has been described in chapter previously, then can be withdrawn a number of conclusion as following :

1. Self-efficacy (X1) shows t- count (2.409) > t- table (1.996) and the value significance at the level = 5% is (0.021) < 0.05. With thus, based on criteria testing hypothesis can be taken conclusion that Self-efficacy variable in general partial influential own influence positive and significant to results Study accountancy participant educate.
2. Motivation Study (X2) shows t- count (6.008) > t- table (1.996) and significance at level = 5% is (0.000) < 0.05. With thus, based on criteria testing hypothesis can be taken conclusion that variables Motivation Study in a way partial influential significant towards Learning Outcomes.
3. Self-Efficacy and Motivation Study in a way simultaneous influential significant to results Study accountancy participant educate. This is proven with mark F count 21.072 > F table 3.09 and Sig. value 0.000 < 0.05. So it can be concluded that Self-Efficacy and Motivation variables Study in a way together or simultaneous influential significant towards Learning Outcomes.
4. Independence Study capable moderate the influence of Self Efficacy on results Study accounting variables interaction between Self Efficacy with Independence Study own mark significance 0.007 < (0.05), then conclude variables Independence Study capable moderate Learning Outcome variables.

Independence Study capable moderate influence Motivation Study to results Study accounting variables interaction between Motivation Study with Independence Study own mark significance 0.000 (<0.05), then conclude variables Independence Study capable moderate Learning Outcome variables

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