

MODEL OUTCOME LEARNING ACCOUNTING TAXATION (CASE STUDY OF STUDENTS IN ACCOUNTING STUDY PROGRAM, BANDAR LAMPUNG UNIVERSITY)

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Abstract

Higher education is useful to be able to develop human resources and has become one of the main focuses in developed countries around the world. Due to the increasing development of today's times, undergraduate graduates are strived to become more qualified and have more knowledge, including insight into tax accounting. The purpose of this study is to find out the factors that affect learning outcomes. The existence of this research was carried out for the method used is a quantitative method with an explanatory research approach that uses as many as 81 samples of students from the class of 2020 and 2021 accounting study programs, Faculty of Economics and Business. The technique for data analysis used in this study is multiple linear regression and using SPSS software to process it. The results of the research obtained showed a positive and significant influence on the variables of understanding taxation and the intensity of assignment on tax accounting learning outcomes. Then the role of motivation in moderating each variable can strengthen the relationship.

Keywords: Understanding, Intensity, Motivation, Learning Outcomes, Behavioristic

Education at this time is quite prioritized or considered to play an important role by the surrounding community for someone, especially in Indonesia at this time at the college level. Education that will be passed at the college level can help someone to develop better interpersonal skills and expand / multiply their horizons. Because the development of the times that always continues to increase will make undergraduate graduates strive to be more qualified and have more knowledge, including insight into tax accounting. Tax accounting is a specification in the field of taxation which aims to determine the amount of tax payable based on the Company's financial statements (Agoes & Trisnawati, 2019). In the field of taxation for the necessary labor needs will continue to increase every year, but this field is still much less interested among graduate students today. Tax accounting is still considered difficult by students because it combines two elements, namely accounting and tax regulations (Aristianti & Listiadi, 2019). Because of calculations in taxation and regulations that change every year. That way many students in working on taxation courses are not serious and affect their learning outcomes.

Learning outcomes can be seen from the gains obtained from learning activities characterized by high results or low results. According to (Suprijono, 2009; Mariahyati, Sudjana, Abdurrahman in Jihad, Asep, 2013; Susanto & Fatullah, Parvati et al., 2018; Apriliana & Listiadi, 2021) Learning outcomes are the result of learning abilities obtained after participating in learning activities. The learning outcomes obtained by students can be influenced due to internal and external factors. Internal factors themselves that are thought to affect the learning outcomes of tax accounting are understanding taxation. Understanding taxation is a person's understanding of tax regulations and laws

in terms of paying taxes, reporting tax returns, and so on (Asterina & Septiani, 2019). Tax accounting courses at the Faculty of Economics and Business, Bandar Lampung University are given to students in semester 2 and semester 3. Where in semester 2 is the taxation course and in semester 3 is the corporate taxation course. Judging from the results of research according to (Ervina & Rohayati, 2016) Understanding Taxation has a positive influence and there is a significant influence on the learning outcomes of Tax Accounting, while according to (Aristianti & Listiadi, 2019) said that there is no influence on the learning outcomes of tax accounting.

In addition to internal factors, there are also external factors that can affect learning outcomes, namely the intensity of assignment. The intensity of assignment is a process in which to increase the knowledge of a student in order to get better learning results. Assignments given intensely will be able to help students to get satisfactory learning results. The high intensity of assignment makes learning achievement good (Mahutga et al., 2018). Therefore, insight into the mechanisms that influence students' homework behavior can help improve student achievement according to (Trautwein & Lüdtke, 2009). Results of data analysis according to (Ervina 2016; Parni et al., 2020; Aristianti & Listiadi, 2019; Parni & Listiadi, 2020) said that the intensity of assignment has a significant the learning outcomes of tax accounting, while according to it is contrary to the results of their research which states that the intensity of continuous or high assignment has no influence on student learning achievement. (Sara Lowe et al., 2015)

In learning when a learner has a strong drive or so-called learning motivation, it can stimulate individuals to study hard so that it will have an impact on their learning outcomes. So that if a student has a strong learning motivation, the ability to absorb students themselves will easily understand taxation courses and will have an impact on their learning outcomes. This can make researchers interested in conducting research on the relationship of motivation in moderating the understanding and intensity of assignment to learning outcomes. Based on what has been described above, the objectives of this study are: To determine the effect of Understanding Taxation, Intensity of Task Assignment on Learning Outcomes; to determine the role of moderation in the relationship between Understanding Taxation, Intensity of Task Assignment to Learning Outcomes.

2. Theoretical Background

According to (Mursyidi, 2020) this theory studies behavioral changes shown by humans as a result of stimulus and response interactions. This theory is a theory of Gage and Berliner which states that there is a change in behavior experienced by a person. This theory emphasizes that behavior is formed as a result of learning that adds knowledge.

2.1 Learning Outcomes

Learning outcomes are a goal of the end of learning activities that have been carried out previously according to (Mardetini et al., 2023). Good learning outcomes mean evidence of the success a learner has achieved during the learning process. Good learning outcomes will easily lead students to achieve good grades.

2.2 Understanding Taxation

Understanding taxation is not only understanding about paying taxes but understanding tax regulations, tax calculations and others related to taxation. According to (Dianastiti et al., 2020) students who initially have a sufficient understanding of taxation and when given back the same material during lecture activities, two things will

occur such as being more motivated because they are ready to carry out learning or vice versa.

2.3 Task Assignment Intensity

The intensity of assignment is a challenge that is constantly given by the instructor or what is often called the teacher. According to (Djamarah, Syaiful, & Zain, 2002: 96) states that the method of giving assignments is the presentation of teaching materials where a teacher gives assignments or tasks focused on helping students continue their learning activities intensely. Assignment is a good enough method to improve the ability to understand learning after following the learning process. In research conducted by (Fadilla et al., 2020) that assignments have an impact on learning outcomes, where these factors are the most dominant in external factors.

2.4 Learning Motivation

Motivation is something that can affect learning outcomes (Palittin et al., 2019). Motivation can be obtained from anywhere. High motivation will help a student to get optimal learning outcomes. According to (Li et al., 2020) learning motivation refers to students' willingness to learn and involvement in courses, which can affect the determination of direction and emphasis in the learning process.

2.5 Research Framework

Based on the composition of the description of the background and problem formulation that has been made, the research framework and hypotheses can be described as follows:

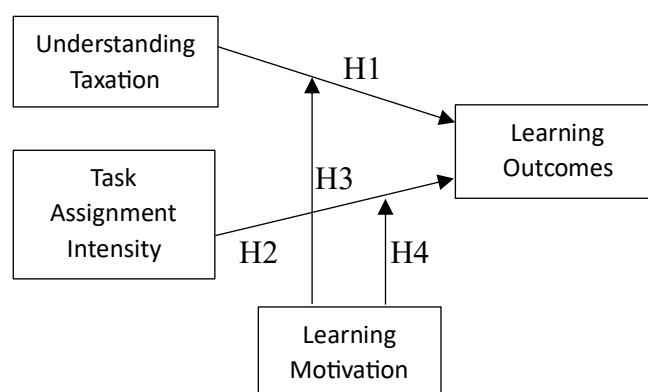


Figure 1. Research Framework

2.6 Hypothesis

2.6.1 Effect Understanding Taxation on Outcome Learning Accounting Taxation

Learning outcomes are indicators of the success of a course or academic program according to (Mahajan & Singh, 2017). The learning outcomes obtained by students can be influenced by two factors, namely internal and external factors. Internal factors that affect the learning outcomes of tax accounting are understanding taxation. Understanding taxation includes an understanding of tax regulations, tax calculations, tax payments, and others related to taxes. Students who can understand taxation courses will be able to help the students themselves to get high learning outcomes. When students have high motivation, they will be able to help students easily understand what will be learned and make it easier for them to obtain good learning results. Students can get the motivation

itself from various places anywhere such as from social media, the surrounding environment, and others. According to (Desywidowati et al., n.d, 2013) if a student has directed motivation will be able to help cause good behavior so as to get satisfactory learning results. So, learning outcomes can also be determined by the learning motivation possessed. Judging from the results of research according to (Ervina & Rohayati, 2016) Understanding Taxation has a positive and significant effect on the learning outcomes of Tax Accounting, while according to (Aristianti & Listiadi, 2019) said that understanding taxation does not affect the learning outcomes of tax accounting. Based on the description above, the hypothesis of this study:

H1: The Effect of Understanding Taxation on Learning Outcomes

H2: Moderation on the relationship of Understanding Taxation to Learning Outcomes.

2.6.2 Effect Intensity Assignment Task on Outcome Learning Accounting Taxation

According to (Endriani & Syukur, 2015) School assignments include assignments in the form of exercises given by teachers to students in order to explore the learning provided. The intensity of assignment is the work on tasks that are intense or continuous that always increase. With frequent work on assignments given by lecturers, it will make the students themselves get optimal learning results or center. Doing tasks is not just doing tasks but requires motivation so that they can do smoothly. Motivated students can help to do tasks that they consider quite difficult. Learning activation is for the whole as a driving force for students to carry out learning activities and to ensure a continuity in these learning activities and which provides direction in learning activities, it will obtain a desired goal that the learning subject can achieve (Sardiman, 2016: 75). Research results (Widyaningsih, 2011; Mufidah, 2013) showed that the intensity of assignment has a significant effect on learning outcomes. In research (Sara Lowe et al., 2015) this is contrary to the results of her research which states that the intensity of continuous or high assignments has no effect on student achievement. Based on the description above, the hypothesis of this study:

H3: The Effect of Task Intensity on Learning Outcomes.

H4: Moderation on the relationship of Task Intensity to Learning Outcomes.

3. Methods

In this study, the type of research used in this study is quantitative research with an explanatory research approach. According to (Sugiyono 2017: 6) explanatory research is a research method that intends to explain the position of the variables studied and the influence between one variable and another. The population in this study is 81 students of the accounting study program, Faculty of Economics and Business, Bandar Lampung University, batch 2020 and 2021 and who have taken taxation courses and corporate taxation courses. The sample technique used in this study was purposive sampling. Data sources include primary data through questionnaire distribution techniques. Before conducting multiple linear analysis to be able to determine the accuracy of the model, it is necessary to test several classical assumptions, namely, test normality, test multicollinearity, test heteroscedasticity. This multiple linear regression analysis is carried out because it can determine the effect of learning outcomes as a dependent variable on independent. From these variables, a multiple regression equation (multiple regression) is formed, namely:

$$Y = -\alpha - \beta_1 X_1 + \beta_2 X_2 - \beta_3 X_3 - \beta_3 X_1 * X_3 - \beta_4 X_2 * X_3 + e$$

4. Results and Discussion

4.1 Descriptive Statistical Analysis

This test is performed to describe each variable.

Table 1. Descriptive Statistical Analysis

	N	Minimum	Maximum	Mean	Std. Deviation
Understanding Taxation	81	18	45	33,00	5,160
Intensity Assignment Tasks	81	10	25	19,94	3,689
Motivation Learning	81	18	45	33,63	5,412
Outcome Learning	81	18	42	32,41	5,392
Valid N (Listwise)	81				

Source: Output SPSS

It can be seen in table above that the value of standard deviation \leq mean then the variables in this study have a varied spread.

4.2 Validity Test Results and Reliability Test

Before researchers proceed to the hypothesis test stage, researchers conduct validity tests and reliability tests first. The results of the validity test obtained in this study on 81 samples then the instruments in this study are valid. Reliability test according to the opinion (Sugiyono 2018: 220) of instruments that can be declared reliable if the reliability coefficient is at least 0.6. If instrument is a measuring instrument that has a Cronbach value of $\text{Alpha} < 0.6$, then measuring instrument is called not reliable. The test results obtained reliability for all variables were obtained that all variables were reliable with a value of Cronbach's $\text{alpha} > 0.875$.

4.3 Classical Assumption Test Results

In this study for uji the classical assumptions used in this study consist of test normality, test multicollinearity and test heteroskedasticity. The results of the Normality Test obtained at the value of each ≥ 0.05 and interpreted as the data in this study are normally distributed. The results of the multicollinearity test are carried out to determine whether there is a correlation in the independent variable. From the tests that have been carried out that there is no correlation, such as the provisions of the multicollinearity test with a tolerance value of > 0.10 and a VIF of < 0.10 , there is no relationship that affects between these variables. The results of heteroskedasticity tests that will be carried out in this study to determine whether there are variance or residual inequalities in one observation to another. If the observation is fixed it is called homoskedasticity and if it is the opposite, it is called homoskedasticity. The heteroskedasticity test in this study used a glacier test by progressing absolute residuals. From the tests that have been carried out, the significance value > 0.05 which means there is no heteroskedasticity.

4.4 Analysis Regression Linear Multiple

The results that can be seen in regression analysis are the results of the coefficients for each independent variable according to (Riswan & Dunan, 2019: 46). This study uses quantitative data used to prove the above hypothesis. The results obtained using multiple linear regression models can be seen in the table below:

Table 2. Regression Linear Multiple

	Type	Unstandardized-Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constanta)	-14,850	12,473		-1,190	0,238
	Understanding Taxation	0,143	0,062	1,229	2,306	0,021
	Intensity-Assignment-Giving	0,132	0,051	0,078	2,588	0,012
		0,927	0,405	0,930	2,290	0,025
		0,872	0,231	0,834	3,775	0,000
		0,456	0,129	0,312	3,535	0,001

Source: Output SPSS

4.5 Test Coefficient Determination

Table 3. Model Summary

Model	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,635	0,610	3,366

Source: Output SPSS

In table above can be concluded at the value of the coefficient-determination (R^2) of 0.610. This means that the contribution of independent variables to learning outcomes is 61% and the remaining 39% is not revealed in this study.

4.6 Reviewer Hypothesis

4.6.1 Test Hypothesis (Partially Test)

It can be seen in table 2 of the test it can be concluded that:

- 1) For the variables understanding per invitation to accounting learning outcome taxation it can be seen that the path coefficient has a value of 0.1 43 and has a significant value of $0.0 21 \leq 0.05$ then the obtained a significant influence, so the hypothesis H1 is accepted.
- 2) For the effect of motivation as a moderation variable in the relationship of understanding taxation to learning outcomes, it can be seen that the path coefficient is 0.872 with a significant value of $0.000 \leq 0.05$, so that the H2 hypothesis is accepted.
- 3) For the intensity of giving task to tax accounting learning outcome, it can be seen that the path coefficient has a value of 0.132 with a significant value of $0.012 \leq 0.05$, a significant influence is obtained, so that the H3 hypothesis is accepted.
- 4) For the effect of learning motivation as a moderation variable in the relationship between the intensity of assignment on tax accounting learning outcomes, it can be seen that the path coefficient has a value of 0.456 with a significant value of $0.001 \leq 0.05$, a significant influence is obtained, so that the hypothesis H4 is accepted.

4.6.2 Effect Understanding Taxation on Outcome Learning Accounting Taxation

The results of the analysis above show that the understanding of taxation has a positive and significant effect on learning outcomes in accounting study program students of Bandar Lampung University who have a path coefficient of 0.120. With the results of the

study t calculate $\geq t$ table, which is $2.306 \geq 1.990$ for significant values of $0.000 \leq 0.05$. Then the first hypothesis was accepted. With more understanding that a student has, it can help achieve high learning outcomes. If the understanding of taxation owned by students is deeper or broader, it will be able to help students to be able to achieve the results of learning tax accounting that will be taken during their lectures. The results of this study are also in line with research that has been researched by (Ervina & Rohayati, 2016) that understanding taxation has a positive effect on learning outcomes.

4.6.3 The Effect of Understanding Taxation on Tax Accounting Learning Outcome with Learning Motivation as Variable Moderation

The results of the analysis above that learning motivation in moderating the relationship of understanding taxation to learning outcomes has a positive and significant effect so that it can strengthen the relationship. With a path coefficient value of 0.872 and t , calculate the table $\geq t$ which is worth $3.775 \geq 1.990$ whose significant value is $0.000 \leq$ an alpha value of 0.05. Then the second hypothesis is accepted. With high motivation to learn, from that motivation will arise a high intention to carry out learning so that what is conveyed by the lecturer can be easily understood and will have an impact on the learning outcomes that will be obtained. In accordance with research (Fadjar & Bambang, 2020), motivation is a moderating variable because it can strengthen the relationship between the influence of understanding taxation on student academic achievement.

4.6.4 Influencer Intensity Assignment Task Against Outcome Learning Accounting Taxation

The result of the analysis above is that the intensity of assignments has a positive and significant effect on learning outcomes in accounting study program student of Bandar Lampung University who has a path coefficient of 0.132. With the results of the study t calculate $\geq t$ table which is valued at $2.588 \geq 1.990$ for a significant value of $0.000 \leq$ an alpha value of 0.05. Then the third hypothesis was accepted. Assignment is an activity that will help a student to get optimal learning outcomes. According to (Djamarah, Syaiful, & Zain, 2002: 96) who has said that for intensity assignment is one method presentation of material where the teacher gives specific task so that students do learning activities. If the assignments given by lecturers to students are given intensely, it can help students to be diligent or study more often so as not to forget easily and it can help students to get optimal learning results. The results of this study are also in line with study that has been conducted by (Ervina 2016; Parni et al., 2020; Aristianti & Listiadi, 2019; Parni & Listiadi, 2020) said that the intensity assignment had a significant effect on the learning outcomes of tax accounting.

4.6.5 The effect of task assignment intensity on tax accounting learning outcomes with learning motivation as a moderation variable

The results of the analysis above that in moderating the relationship of intensity of assignment to learning outcomes has a positive and significant effect so as to strengthen the relationship. With a path coefficient value of 0.456 and t , calculate the table $\geq t$ which is worth $3.535 \geq 1.990$ whose significant value is $0.000 \leq$ an alpha value of 0.05. So, the fourth hypothesis is accepted. The more motivated a person is, the more he will be able to help that person to achieve what he will achieve as well as in terms of learning. High motivation to learn will be able to change a student who was previously less enthusiastic to be more enthusiastic so that the achievement of the desired learning results will be

easily and more optimally. In accordance with research (Aristianti & Listiadi, 2019), learning motivation can moderate in terms of strengthening the intensity of assignments to the achievement of tax accounting learning outcomes.

5. Conclusion

Based on the results of research that has been carried out in the analysis of data and test hypothesis, conclusions can be drawn that: the variables of understanding-taxation have a positive and significant effect on learning outcomes; learning motivation variable as variable moderation has a significant effect and can strengthen the relationship between understanding taxation of learning outcomes; Variable intensity assignment has a positive effect on learning outcomes; The variable of learning motivation as a moderation variable can strengthen relationship between the intensity of assignment with outcome learning.

Based on the results obtained in this study, several suggestions can be proposed for further researchers:

- 1) For researchers who will research then can add research objects, because this research only focuses on one batch of students to be used as research objects.
- 2) It is recommended to researchers who will continue to be able to change the independent variable or can change the independent variable so that it can be wider for the reach of further research. Possible factors can influence-the results of learning are such as the presence of, support person closest, communication, and other.

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