



THE INFLUENCE OF FAMILY ENVIRONMENT AND LEARNING STYLE ON TAX ADMINISTRATION LEARNING OUTCOMES AT SMKN 17 JAKARTA

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Abstract

This study aims to determine the effect of the family environment and learning styles on learning outcomes in the subject of Tax Administration at 17 Jakarta Vocational High Schools. This research was conducted on students of 17 Vocational High Schools Jakarta. The population of this research was 85 students of class XI and XII of 17 Jakarta State Vocational High School majoring in Financial Accounting and Institutions. The sampling technique used strata random sampling in order to obtain a sample of 85 students. The data analysis technique used is multiple regression test, requirements test, hypothesis test, and determinant coefficient. The multiple regression test states that the family environment and learning styles have a positive effect on learning outcomes. The requirements test performed showed the results, namely the data were normally distributed and linear. Based on the results of hypothesis testing, it can be concluded that all hypotheses are accepted. The determinant coefficient in this study is 11.1%, which indicates that the family environment and learning style affect learning outcomes while the rest is influenced by other factors not examined. This research was conducted during the pandemic so that the independence of students in learning is high, because in this case students are motivated to learn more independently through various online lessons that can be accessed easily via students' smartphones. This makes students more flexible in obtaining various materials and training needed.

Keywords:

Family Environment, Learning Style, Learning Outcomes

Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh lingkungan keluarga dan gaya belajar terhadap hasil belajar pada mata pelajaran Administrasi Perpajakan di SMK Negeri 17 Jakarta. Penelitian ini dilakukan pada siswa SMK 17 Jakarta. Populasi dalam penelitian ini adalah 85 siswa kelas XI dan XII SMK Negeri 17 Jakarta jurusan Akuntansi Keuangan dan Institusi. Teknik pengambilan sampel menggunakan strata random sampling sehingga diperoleh sampel sebanyak 85 siswa. Teknik analisis data yang digunakan adalah uji regresi berganda, uji syarat, uji hipotesis, dan

koefisien determinan. Uji regresi berganda menyatakan bahwa lingkungan keluarga dan gaya belajar berpengaruh positif terhadap hasil belajar. Uji persyaratan yang dilakukan menunjukkan hasil yaitu data berdistribusi normal dan linier. Berdasarkan hasil pengujian hipotesis, maka dapat disimpulkan bahwa semua hipotesis diterima. Koefisien determinan dalam penelitian ini adalah 11,1% yang menunjukkan bahwa lingkungan keluarga dan gaya belajar mempengaruhi hasil belajar sedangkan sisanya dipengaruhi oleh faktor

lain yang tidak diteliti. Penelitian ini dilakukan pada masa pandemi agar kemandirian siswa dalam belajar tinggi, karena dalam hal ini siswa termotivasi untuk belajar lebih mandiri melalui berbagai pembelajaran online yang dapat diakses dengan mudah melalui smartphone siswa. Hal ini membuat siswa lebih fleksibel dalam memperoleh berbagai materi dan pelatihan yang dibutuhkan.

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PRELIMINARY

Education in a country runs well and is of good quality, will produce quality, competent, and competitive human resources, so that a country will not lose to other countries and can keep up with the times. However, education in a country that is not good and not quality will result in weak human resources and unable to compete with other countries, so that the development of a country will be hampered or left behind with other countries and can be easily suppressed by the times.

Learning outcomes greatly affect the quality of students, so learning outcomes must be improved to create quality human resources who are competent and qualified. So that it can contribute to building the nation into a nation with dignity and can be recognized by other countries because it can compete with other countries in terms of economics, politics and socio-culture.

So that in the current era where technology is increasingly sophisticated and there is an Asia Pacific economy where it is easy access for outsiders in Indonesia to get a job, so that Indonesian people have to increase their human resources so that it is easy to compete with foreigners. However, it cannot be denied that the quality of human resources in Indonesia is still very low.

The quality of human resources in Indonesia is still very low compared to other Asian countries. The education that someone gets also plays a role in the low level of human resources. Because education in Indonesia is still low, many Indonesian children drop out of school or do not attend school at all. Not only parents who cannot afford to pay for it, but the desire of children who do not want to go to school is still widely encountered.

Learning Outcomes

Learning outcomes according to (Susanto, 2013) defined as the level of student success in learning subject matter at school which is expressed in scores obtained from the test results to recognize a number of certain subject matter.

On the other hand (Sudjanah, 2009) learning outcomes are abilities that students have after receiving their learning experiences. So from these two theories it can be concluded that learning outcomes are measuring the ability of students to study the learning material obtained by using the tests given so that they get a score in the assessment. Furthermore according to (Abdurrahman, 2010) learning outcomes are abilities that children get after going through learning activities.

Meanwhile, according to (Purwanto, 2011) learning outcomes are changes that cause humans to change their attitudes and behavior. So it can be concluded from the two theories that the learning outcomes are changes in children's attitudes and behavior so that the child's ability to learn can be seen.

Dimensions of Learning Outcomes

According to (Wahab, 2015) types of learning outcomes include three domains or aspects, namely cognitive domain, affective domain, psychomotor domain.

Then obey (Purwanto, 2011) the domain of learning outcomes is psychological behavior that will be changed in the educational process. Psychiatric behavior is divided into three domains: cognitive, affective, and psychomotor.

Meanwhile, according to (Haryati, 2009) The Education Unit Level Curriculum in conducting learning applies a mastery learning approach. Meanwhile, the assessment applies a continuation assessment system that includes three aspects, namely: cognitive aspects, psychomotor aspects, and affective.

It can be concluded from the above theory that the type of learning outcome is an assessment carried out for students who have three domains or aspects, namely, the

cognitive domain, the psychomotor domain, and the affective domain.

Factors Affecting Learning Outcomes

Below is stated the factors that determine the achievement of learning outcomes (Dalyono, 2005). It can be concluded that the learning outcomes are:

- a) Internal factors (which originate within)
 1. Health
 2. Intelligence and talent
 3. Interest and motivation
 4. How to learn
- b) External factors (which come from outside the self)
 - 1) Family
 - 2) School
 - 3) Society
 - 4) Surrounding environment

Lingkungan Keluarga

According to (Sukmadinata, 2011) The family is a small form of society consisting of several individuals who are bound by an offspring, namely the unity between father, mother, and child, which is a small unit of community units. Meanwhile, according to (Uhbiyati & Ahmadi, 2015) The family is a small form of society consisting of several individuals who are bound by an offspring, namely the unity between father, mother, and child which is a small unit of community units.

According to (Santrock, 2014) although children grow up in diverse families, in almost every family parents play an important role in supporting and encouraging children's academic achievement and attitudes towards school. According to (Hasbullah, 2017) The family environment is the first educational environment, because it is in this family that the children first receive education and guidance. So it can be concluded from the two theories that the family environment is the first educational environment that is received by children and families have a role to support and encourage children to excel in school.

There are also factors that can affect the family environment, according to (Syah, 2014) the social environment that more influences learning activities is the parents and the students' families. Parental characteristics, family management practices, family descriptions, and family demographics can all have a good or bad impact on learning activities and student outcomes. For example: wrong habits adopted by parents in family management practices, such as negligence of parents in monitoring children's activities, can have an even worse impact.

Meanwhile, according to (Purwanto, 2013) A child from a good family, has good intelligence, goes to a school where the teachers and equipment are good, not necessarily able to learn well. There are still factors that can affect learning outcomes. For example, because the distance between home and school is too far, it requires a vehicle that is long enough to be tiring. Many children are also unable to enhance their learning, due to the absence of opportunities due to busy work every day, negative and negative environmental influences and factors beyond their ability.

Faktor Keluarga

According to (Slameto, 2015) students who learn will receive influence from the family in the form of:

- 1) The way parents educate
- 2) Relationships between family members
- 3) Home atmosphere
- 4) The economic situation of the family

- 5) Understanding parents
- 6) Cultural background

Meanwhile, according to (Ahmadi & Supriyono, 2013) students learning will receive influence from the family, namely:

- 1) Parental Factors
 - a. Method of educating children
 - b. Parent and child relationship
 - c. Example / guidance from parents
- 2) Home / family atmosphere
- 3) The economic situation of the family
 - a. Poor / poor economy
 - b. The economy is excess / rich

Learning Styles

Students who attend school have a goal to learn and gain knowledge in school. In schools the learning and teaching process occurs, where students are required to understand the learning material they receive. The ability of each student to absorb learning material is different, as well as the way each student learns differently. Students' abilities and learning styles can also be called learning styles.

A person's learning style is a combination of how he absorbs and then organizes and manages information (DePorter & Henacki, 2004). Individual learning style or personal learning style is the most dominant learning model preference and is in tune with a person's brain manual (Windura, 2009). From these two theories, it can be concluded that learning style is a way for someone to absorb and organize the information they get so that one's brain can manage the information.

Learning styles are a process of behavior, appreciation, and the tendency for a student to learn or acquire knowledge in a separate way (Susilo, 2009). According to (Ghufron & Risnawita, 2014) Learning styles are complex ways in which students perceive and feel most effective and efficient at processing, storing and recalling what they have learned. From the two theories, it can be concluded that the learning style is a student's way of learning or obtaining student material in accordance with the student's way of making it easy to understand so that the student understands for himself.

Kinds of learning styles of human learners

1. Visual (learning by seeing)

A child who learns with a visual style tends to use his eyes / eyesight more in understanding the information he gets. According to (Thobroni, 2015) children who use visual learning styles have the following characteristics: Rapi dan teratur

- 1) Speak quickly
 - 2) Attention to appearance in dress / presentation
 - 3) Not easily distracted by noise
 - 4) Remember what is seen rather than heard
2. Auditory (Learning by Listening)

A child who learns to use the auditory style tends to use the ear more as a hearing aid. According to (DePorter & Henacki, 2004) children who use auditory learning styles have characteristics, namely:

- 1) Talking to yourself at work.
- 2) Learning by listening
- 3) Difficulty writing but great at oral activities
- 4) Easily distracted by commotion.
- 5) Move their lips and say the writing in the book while reading.

3. Kinesthetic (Learning by Moving, Working, and Touching)

Children who learn to use kinesthetic forces through moving, touching, and doing. Children who use kinesthetic forces tend to be more active in learning, because children with kinesthetic forces will not be able to just sit still for hours they prefer to do activities and explore their environment. According to (Mahmud, 2017) characteristics of children who use kinesthetic force, namely:

- 1) Speak slowly.
- 2) Learning with physical activity.
- 3) Touching people to get attention.
- 4) Stand up close when talking to people
- 5) Always physically oriented and move a lot

Hypothesis Formulation

From the explanation of the conceptual description and theory described in this study, the researcher formulated the research hypothesis as follows:

1. There is an influence of the family environment on learning outcomes
2. There is an influence of learning styles on learning outcomes
3. There is an influence on the family environment and learning styles

RESEARCH METHODOLOGY

This research was conducted at 17 Jakarta Vocational High School, which is located at Jalan G. Slipi, Kelurahan Slipi, Kecamatan Palmerah, West Jakarta. The reason the researcher chose this school to be a research was because it had problems that were in accordance with the problems that the researcher was going to research related to the family environment and learning styles on learning outcomes. With the time the research was carried out in July-August 2020.

In this study, researchers will use quantitative methods while in collecting data using a survey method, which in research using questionnaires and questionnaires using regression analysis. According to (Sugiyono, 2010) quantitative research methods can be interpreted as a research method based on the philosophy of positivism, which is used to research on certain populations or samples, sampling techniques are generally carried out randomly, data collection uses research instruments, data analysis is quantitative / statistical in order to test hypotheses. which have been set.

According to (Sugiyono, 2010) The survey method is used to obtain data from certain natural (not artificial) places, but research carries out treatment in data collection, for example by distributing questionnaires, tests, structured interviews, and so on. The reason the researcher uses the survey research method is to find out how much influence the family environment (X1) and learning style (X2) have on learning outcomes (Y). The distribution of the sample in this study is the number of students in each class, divided by the total population then multiplied by the number of samples. The details are as follows:

Sampel Details

No	Class	Population
1	XI AKL 1	36
2	XI AKL 2	36
3	XII AKL 2	36
	Total	108

The determination of the sample in this study refers to the Isaac and Michael tables that with a population of 108 people, the sample needed was 85 students, the error rate used was 5%.

RESEARCH RESULT AND DISCUSSION

Data collection technique

This research includes three variables, namely family environment (X1), learning style (X2) and learning outcomes (Y). Researchers use primary data for the family environment (X1) and learning styles (X2), questionnaires are distributed directly to respondents, and use secondary data for learning outcomes, data collection by means of documentation to obtain data that is already available in the form of notes.

Normality test

The results of the normality test using Kolmogorov-Sminov can be concluded that the data in this study are normally distributed. It can be proven that the significance level is $0.180 > 0.05$. Then it can be concluded that the data from the three variables are normally distributed and the data can be used in the next analysis.

Linearity Test

The test results found that the significance obtained at $0,012 < 0.05$ can be seen that the family environment data variable has a linear relationship with learning outcomes. The test results found that the significance of the data of $0,014 < 0.05$ can be seen that the learning style variable data has a linear relationship with learning outcomes.

Multiple Regression Test

Researchers conducted a multiple regression test aimed at seeing whether there is a relationship between two independent variables on the dependent variable in a linear fashion. The following is the multiple regression test of this research:

Multiple Regression Test

		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
Model		B	Std. Error	Beta		
1	(Constant)	82,049	13,545		6,058	,000
	family environment	,345	,172	,213	2,007	,048
	Learning Styles	,151	,074	,218	2,050	,044
a. Dependent Variable: Learning Styles						

From the above data it can be found that the multiple regression equation obtained is as follows:

$$\hat{Y} = 82,049 + 0,3456X_1 + 0,151X_2$$

It shows that the constant α value is 82.049, which if the Family Environment and Learning Style are 0, then the Learning Outcomes will be worth 82.049. The value of the coefficient β_1 is 0.345, which means that if the family environment variable has increased by 1 value, the value of learning outcomes will decrease by 0.345 at a constant of 82.049, assuming the value of learning styles is constant. For the β_2 coefficient value of 0.151 which means that if the Learning Style variable has increased by 1 value, the value of Learning Outcomes will increase by 0.151 at a constant of 82.049, assuming the value of the Family Environment is fixed.

F test

F Test results show that the F count is 5,104. The F table is searched by using the F statistic table with a significance level of 0.05 with the formula degree of freedom $nk-1 = 85-2-1 = 82$. The F table value of 3.11 is obtained. The conclusion $5,104 > 3.11$ means that H_0 is rejected, meaning that the Family Environment and Learning Styles variables influence the Learning Outcome simultaneously.

T test

T Test Results show the results of the T Test. T tables are searched using a statistical T table with a significance level of 0.05 with the formula degree of freedom $nk-1 = 85-2-1=82$, obtained T count is 1,989. T calculate the family environment variable of $2,007 > 1,989$ H_0 is rejected, then the family environment of learning outcome has a significant effect. While the results of T arithmetic learning styles variable 2,050 of $> 1,989$ H_0 were rejected, then learning styles towards learning outcome has a significant effect.

DISCUSSION

Analysis of the Coefficient of Determination

The results of the study above found the results of the coefficient of determination of 0,111. So that the ability of independent variables family environment and learning styles explain the dependent variable simultaneously at 11,1%,

1. Influence Of Family Environment on Learning Outcome

Normality test for Family Environment variables shows Asymp. Sig. (2-tailed) of 0.108 ie > 0.05 , the family environment data in this study has normal data. Furthermore, the calculation of the T test was obtained by tcount of 2,007 and the statistical table with a significance of 0.05, degree of freedom = $nk-1$ or $85-2-1 = 82$, the table obtained by 1,989. Thus $T_{hitung} > T_{tabel}$ namely $2,007 > 1,989$, H_0 is rejected and the conclusion is that family environment towards learning outcome has a positive and significant influence.

2. Influence Of Learning Styles on Learning Outcome

Normality test for Learning Styles variables shows Asymp. Sig. (2-tailed) of 0.108 ie > 0.05 , the learning styles data in this study has data. Furthermore, the calculation of the T test was obtained by T_{hitung} of 2,050 and a statistical table with a significance of 0.05 with a degree of freedom = $nk-1$ or $85-2-1 = 82$, a table of 1,989. Thus $T_{count} > T_{table}$ ie $2,050 > 1,989$ then H_0 is rejected and the conclusion is found that the learning styles variable on learning outcome has a positive and significant effect.

3. Influence Of Family Environment and Learning Styles on Learning Outcome

The multiple regression test performed obtained $Y = 82,049 + 0,3456 X_1 + 0.151 X_2$. This can be interpreted if the Family Environment and Learning Styles value is 0, it means the learning outcomes has a score of 82,048. The coefficient score of X_1 is 0,345 meaning that if the Family Environment variable increases by 1, the learning outcomes has an increase of 0.345 on a constant of 82,048 with the assumption approach that the Family Environment coefficient value remains.

Next the learning styles coefficient score of 0,151 means that if the learning styles variable increases by 1, the learning outcomes has an increase of 0,151 on a constant of 82,049 with the assumption value approach of the Fixed learning styles coefficient.

Then, the result from Fcount is $5,104 > F_{tabrl}$ is 3,11 then H_0 is rejected. In conclusion, that Family Environment and learning styles simultaneously influence the Learning Styles.

Then the coefficient of determination test is performed, to find out how successful the

regression model is in predicting the value of the dependent variable. The result, an R² value of 0.111 or 11,1% was found. That is, that the independent variable, Family Environment and learning styles can explain 11,1% of the influence of the dependent variable, namely learning outcomes. The rest can be explained by other independent variables outside the Family Environment and learning styles.

CONCLUSION

Conclusion

There is a positive and significant influence between Family Environment on learning outcome. There is a positive and significant effect between learning styles on learning outcome. There is a positive influence between Family Environment and learning styles on learning outcome. This can be interpreted as the higher the Family Environment and learning styles of students the struggle for students will be higher, and if the Family Environment and learning styles of students is low, the grit will be low.

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