ANALYSIS OF THE ROLE OF LEARNING MOTIVATION IN MODERATING THE INFLUENCE OF SELF-EFFICACY AND SELF-REGULATED LEARNING ON ACCOUNTING COMPUTER LEARNING OUTCOMES

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ABSTRACT

The purpose of this research to know and analyze the role of learning motivation in moderating the influence of self-efficacy and self-regulated learning on accounting computer learning outcome. Affordable population in this research amounted to 142 students of class XI Financial Accounting and Institution at SMK Negeri 50 & 46 Jakarta, with a sample of 105 students. This research using quantitative research with survey method. Data collection using questionnaires and documentation. Data processing using application of SPSS v. 25 with Moderated Regression Analysis (MRA) model. The result of this research show that self-regulated learning has a positive and significant influence on accounting computer learning outcome. But, self-efficacy has no significant influence on accounting computer learning outcome. So, learning motivation can't moderate the influence of self-efficacy on accounting computer learning outcome. However, learning motivation can moderate the influence of self-regulated learning on accounting computer learning outcome. Thus, the role of learning motivation in moderating the influence of self-efficacy and self-regulated learning are a consideration for teachers to develop student learning outcome in accounting computer learning.

Keyword: Self-Efficacy, Self-Regulated Learning, Learning Motivation, Learning Outcome

ABSTRAK

Tujuan penelitian ini untuk mengetahui dan menganalisis peran motivasi belajar dalam memoderasi pengaruh *self-efficacy* dan kemandirian belajar terhadap hasil belajar komputer akuntansi. Populasi terjangkau dalam penelitian ini berjumlah 142 siswa kelas XI Akuntansi dan Keuangan Lembaga SMK Negeri 50 & 46 Jakarta, dengan sampel penelitian sebanyak 105 siswa. Penelitian ini menggunakan penelitian kuantitatif dengan metode survei. Pengumpulan data menggunakan kuesioner dan dokumentasi. Pengolahan data menggunakan aplikasi SPSS v.25 dengan model *Moderated Regression Analysis* (MRA). Hasil penelitian ini menunjukkan bahwa kemandirian belajar berpengaruh positif dan signifikan terhadap hasil belajar komputer akuntansi. Namun, *self-efficacy* tidak berpengaruh signifikan terhadap hasil belajar komputer akuntansi. Sehingga, motivasi belajar tidak dapat memoderasi pengaruh *self-efficacy* terhadap hasil belajar komputer akuntansi. Namun, motivasi belajar memoderasi pengaruh kemandirian belajar terhadap hasil belajar komputer akuntansi. Dengan demikian, peran motivasi belajar dalam memoderasi pengaruh *self-efficacy* dan

kemandirian belajar dapat menjadi pertimbangan bagi guru untuk mengembangkan hasil belajar siswa pada pembelajaran komputer akuntansi.

Kata kunci: *Self-Efficacy*, **Kemandirian Belajar, Motivasi Belajar, Hasil Belajar**

INTRODUCTION

Education is an activity that guides every human being in acquiring knowledge, skills and many other things in order to achieve success in the future. Quality of education can be measured from the success or attainment of student learning achievement (Valentin & Hadi, 2018). Student learning success can be seen from student learning outcome while at school. Learning outcome refer to improving an achievement and changes in student behavior that are obtained after participating in learning activities at school (Sari & Zamroni, 2019).

Based on the data of Kemendikbud, (2019), the results of PISA Indonesia in 2018 showed that the average score of the ability for reading was 371 point, mathematic 379 point and science 396 point. While, ASEAN countries have an average score of the ability for reading amounted to 413 point, mathematic 431 point and science 433 point. That results indicated that the acquisition of PISA Indonesia in 2018 was lower than the average score of ASEAN countries which have similar educational characteristics to Indonesia. In addition, PISA Indonesia in 2018 focused on two provinces, namely DKI Jakarta and DIY. Where, the results report of PISA 2018 obtained that the PISA 2018 result for the DKI Jakarta province is lower than the DIY province. This clearly attracted the attention of researcher to carry out research in the province of DKI Jakarta.

Based on data information of accounting computer learning outcome from student class XI Financial Accounting and Institution (AKL) State Vocational High School at sub-district of Jatinegara, East Jakarta related to daily test scores (UH) before remedial for the 2022/2023 academic years, known as 119 students not yet reached the KKM (Minimum Completeness Criteria) that have been set and as many as 23 students have reached a score above the KKM. The result of learning indicate that the majority students have not been able to reached the completeness target in accounting computer subject that set by the school.

The low of learning outcome caused by 1) internal factor, includes motivation, interest, talent, concentration & serenity and 2) external factor, includes how parents educate children, the relationship between families, the atmosphere of house, teaching method & socialize friends (Aisyah et al., 2017). The first factor that is thought to have an impact on student learning outcomes is self-efficacy. Suryani, Seto, et al., (2020) said that one of the factors that influence the attainment of student learning outcomes is self-efficacy. Self-efficacy is defined as the belief in one's self to achieve the academic success through the ability to face various tasks and obstacles that come (Valentin & Hadi, 2018). Student self-efficacy have a role in improving learning outcome (Firmansyah et al., 2018). Inversely proportional to Nurcahyanty & Rochmawati, (2021) research which states computer self-efficacy is indeed important to accounting computer learning, but not growing the results of student learning.

The second factor that is thought to have an impact on student learning outcomes is self-regulated learning. The low of student self-regulated learning can be a factor that is considered to weaken the quality of learning and influence the less than optimal student learning outcomes. Student learning independence can be seen from their habits in learning from making plans to carrying out learning (Sari & Zamroni, 2019). Suryani, Pendy, et al., (2020) research conclude that self-regulated learning significantly correlated to learning outcome. The result of that study contrast with Jariya & Rochmawati, (2022) that concluded self-regulated learning doesn't affect to accounting learning outcome.

The third factor that is thought to have an impact on student learning outcomes is learning motivation. Motivation can be a guide and move students in learning. The high

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learning motivation has a positive impact on high learning outcome (Pratiwi et al., 2021), so there is a significant effect between learning motivation and learning outcome (Ningtiyas & Surjanti, 2021). Aifiando & Hakim, (2021) stated that learning motivation as a moderating variable affects sharia accounting learning outcomes.

Next, Apriliana & Listiadi, (2021) proves learning motivation as a moderating variable can strengthen the influence of self-efficacy on tax accounting learning outcome. But, Nurcahyanty & Rochmawati, (2021) found no moderating role of learning motivation for the existence of computer self-efficacy on accounting computer learning outcome. In addition, this study found the moderating role of learning motivation that strengthens influence of self-regulated learning on accounting computer learning outcome. Inversely proportional to Jariya & Rochmawati, (2022) shows that the absence of a moderating role of learning motivation in the influence of self-regulated learning on learning outcome manufacturing accounting practicum.

Based on the various previous studies and some data that described above, the researcher interests in conducting research on "The Role of Learning Motivation in Moderating the Influence of Self-Efficacy and Self-Regulated Learning on Accounting Computer Learning Outcome of Vocational High School Students" as an update of various studies that have been done before.

LITERATURE REVIEW
Learning Outcome
Rosyid, (2020) in his book concluded that a process of the evaluation or attainment of student success after participating in learning process is called learning outcome. The attainment of learning success is influenced by two factors, namely internal and external factor. Internal factor come from within a person who is learning and external factor come from outside a person. According to Slameto, (2015), the internal factors are grouped into three factors, including: 1) physical or biological factor, 2) spiritual or psychological factor & 3) fatigue factor. While, the external factors are grouped into four factors, including (Parnawi, 2019): 1) family environmental factor, 2) school environmental factor, 3) community environmental factor & 4) factor of time. According to Ricardo & Meilani, (2017), indicators of learning outcome, include cognitive domain, affective domain & psychomotor domain.

Self-Efficacy
Self-efficacy is an individual's belief in his ability to complete various task and problem faced to achieve certain goals (Sihaloho et al., 2018). According to Chairunnisa et al., (2021), students who have high self-efficacy will always be optimistic about their abilities, even when doing the difficult task. On the other hand, students who don't have self-efficacy will always hesitate in doing the easier or difficult task. Indicators for self-efficacy is magnitude/level, strength dan generality.

Self-Regulated Learning
Self-regulated learning means self-will to learn either before or after learning and without prompting others (Habibah & Trisnawati, 2022). Some characteristics of self-regulated learning, among others: students can solve problems in learning independently, have responsibility for every deed done, not easily influenced and depend on others and have a hard work (Suciati, 2016). Sutrisno & Yusri, (2021), revealed that self-regulated learning has several indicators, among others: 1) no depend on the others, 2) self-confident, 3) discipline, 4) responsible, 5) own initiative and 6) able to control myself.

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Learning Motivation

Learning motivation is a desire that arouses, encourages, channels and directs a person's attitudes and behavior to learn (Salsabila, et al. 2020). Some of the characteristics of someone who has a motivation are persevering in completing the task, tenacious in facing the obstacles, easily bored with something mechanical and routine, likes to work individually, happy to defend an opinion, shows an interest in issue and likes to solve various problems (Sardiman, 2018). Learning motivation can be measured with intrinsic motivation which includes a) willingness to learn and b) encouragement and need to learn and extrinsic motivation include a) interesting learning activity & b) learning appreciation and learning environment (Tampubolon et al., 2021).

Theoretical Framework
The Influence of Self-Efficacy on Learning Outcome

Self-efficacy correlated positively and significantly to learning outcomes (Suryani, Pendy, et al., 2020). The research of Sihaloho et al., (2018) revealed that the high of student self-efficacy will improve their result of learning. So, there is a positive and significant influence between self-efficacy and learning outcome. This is line with Kustyarini, (2020); Pratiwi et al., (2021) & Chairunnisa et al., (2021). Different with Nurkholis et al., (2018) & Sasmi et al., (2022) which revealed that self-efficacy didn't affect the result or achievement of learning. Thus, can be formulated:
H1: There is an influence of self-efficacy on learning outcome.

The Influence of Self-Regulated Learning on Learning Outcome

Self-regulated learning plays an important role in the learning process. Sari & Zamroni, (2019) said that high independent learning of student would make their learning outcomes better and increase, so that independent learning has a positive and significant influence on student learning outcome. This is in line with the research of Nurcahyanty & Rochmawati, (2021) & Habibah & Trisnawati, (2022). Different with the research of Jariya & Rochmawati, (2022) which shows that self-regulated learning doesn't have a positive effect on the manufacturing accounting practicum learning outcome. Thus, can be formulated:
H2: There is an influence of self-regulated learning on learning outcome.

The Influence of Self-Efficacy on Learning Outcome Moderated Learning Motivation

Learning motivation has positive and significant implications for student learning outcomes (Ricardo & Meilani, 2017). In addition to motivation, self-efficacy is a motive in learning because of self-confidence in one's abilities, so that one always tries to be better (Redjeki & Muawanah, 2022). In the research of Apriliana & Listiadi, (2021) concluded that the moderation of learning motivation strengthens the effect of self-efficacy on the tax accounting learning outcome. The maximum result of learning will be achieved even though student self-efficacy is low, namely through increasing learning motivation. Thus, can be formulated:
H3: Learning motivation can moderate the influence of self-efficacy on learning outcome.

The Influence of Self-Regulated Learning on Learning Outcome Moderated Learning Motivation

Self-regulated learning and learning motivation are equally important in supporting learning. Ningtiyas & Surjanti, (2021) said that there was a significant influence between learning motivation and learning independence on the learning outcome of economic simultaneously. Different from Jariya & Rochmawati, (2022) which shows that there is no

role of learning motivation on the effect of self-regulated learning on the manufacturing accounting practicum learning outcome. Thus, can be formulated:

H4: Learning motivation can moderate the influence of self-regulated learning on learning outcome.

METHOD

This research using quantitative research with survey method. Affordable population in this research amounted to 142 students of class XI financial accounting and institution at SMK Negeri 50 & 46 Jakarta. The research sample was determined by the Slovin formula with an error limit 5%, so that the total sample was 105 students. Data collection techniques sourced from primary data and secondary data. Primary data using questionnaires for variables of self-efficacy (X1), self-regulated learning (X2) and learning motivation (Z). Secondary data using documentation in the form of mid-semester assessment for accounting computer class XI for the 2022/2023 academic year. Data analysis techniques used, including validity test, reliability, normality, linearity, multicollinearity, heteroscedasticity, moderated regression analysis, F test, t test and coefficient of determination test. The following is the constellation of this research:
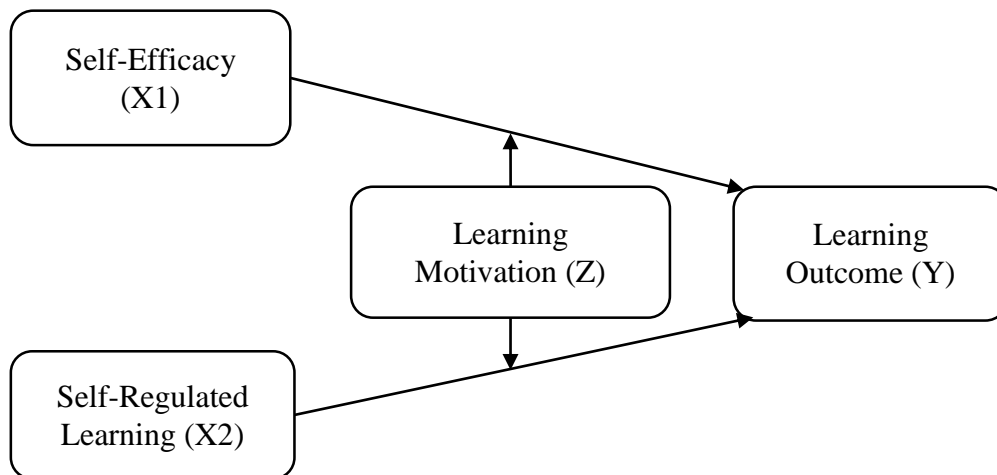

Figure 1. Research Constellation

Description:
X1   = Independent Variable
X2   = Independent Variable
Y   = Dependent Variable
Z   = Moderating Variable
⟶   = Direction of Influence

RESULTS AND DISCUSSION
Normality Test

Table 1. Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		105
Normal Parameters[a,b]	Mean	0,0000000
	Std. Deviation	8,08214527
Most Extreme Differences	Absolute	0,070
	Positive	0,042
	Negative	-0,070
Test Statistic		0,070
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 1. the significance value is $0,200 > 0,05$. It means that the data of learning outcome variable was normally distributed.
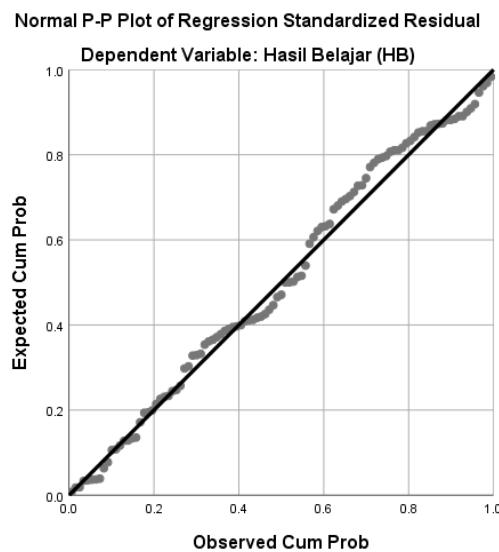

Figure 2. Normal Probability Plot

Based on Figure 2. the points on the graph of normal probability plot spread and follow the diagonal line, so that can be concluded that the data is normally distributed and the regression model meets the normality requirements.

Linearity Test

Table 2. Linearity Test of Self-Efficacy with Learning Outcome

			Sum of Squares	df	Mean Square	F	Sig.
ANOVA Table							
Hasil Belajar (HB) * Self-Efficacy (SE)	Between Groups	(Combined)	2407,634	28	85,987	1,206	0,257
		Linearity	264,171	1	264,171	3,705	0,058
		Deviation from Linearity	2143,463	27	79,388	1,113	0,348
	Within Groups		5418,914	76	71,301		
	Total		7826,548	104			

Based on Table 2. the significance value of Deviation from Linearity amounted to 0,348 > 0,05. It shows that there is a linear relationship between variables of self-efficacy and learning outcome.

Table 3. Linearity Test of Self-Regulated Learning with Learning Outcome

			Sum of Squares	df	Mean Square	F	Sig.
ANOVA Table							
Hasil Belajar (HB) * Kemandirian Belajar (KB)	Between Groups	(Combined)	2936,009	33	88,970	1,292	0,183
		Linearity	429,350	1	429,350	6,233	0,015
		Deviation from Linearity	2506,660	32	78,333	1,137	0,320
	Within Groups		4890,538	71	68,881		
	Total		7826,548	104			

Based on Table 3. the significance value of Deviation from Linearity amounted to 0,320 > 0,05. It shows that there is a linear relationship between variables of self-regulated learning and learning outcome.

Table 4. Linearity Test of Learning Motivation with Learning Outcome

			Sum of Squares	Df	Mean Square	F	Sig.
ANOVA Table							
Hasil Belajar (HB) * Motivasi Belajar (MB)	Between Groups	(Combined)	1254,241	29	43,250	0,494	0,982
		Linearity	1,335	1	1,335	0,015	0,902
		Deviation from Linearity	1252,906	28	44,747	0,511	0,976
	Within Groups		6572,307	75	87,631		
	Total		7826,548	104			

Based on Table 4. the significance value of Deviation from Linearity amounted to 0,976 > 0,05. It shows that there is a linear relationship between learning motivation as moderating variable and learning outcome as dependent variable.

Multicollinearity Test

Table 5. Multicollinearity Test

			Coefficients[a]					
		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
Model		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	76,842	5,826		13,190	0,000		
	Self-Efficacy (SE)	0,242	0,182	0,196	1,328	0,187	0,393	2,542
	Kemandirian Belajar (KB)	0,385	0,148	0,386	2,612	0,010	0,393	2,544
	Motivasi Belajar (MB)	-0,410	0,137	-0,422	-2,990	0,004	0,432	2,314

a. Dependent Variable: Hasil Belajar (HB)

Based on Table 5. the tolerance values on variables of self-efficacy amounted to 0,393; self-regulated learning 0,393 and learning motivation 0,432. Next, VIF values on all three variables < 10, namely self-efficacy is 2,542; self-regulated learning 2,544 and learning motivation 2,314. So, it can be concluded that the VIF value < 10 and tolerance value > 0,1, thus indicating that there is no multicollinearity in the regression model used in this research.
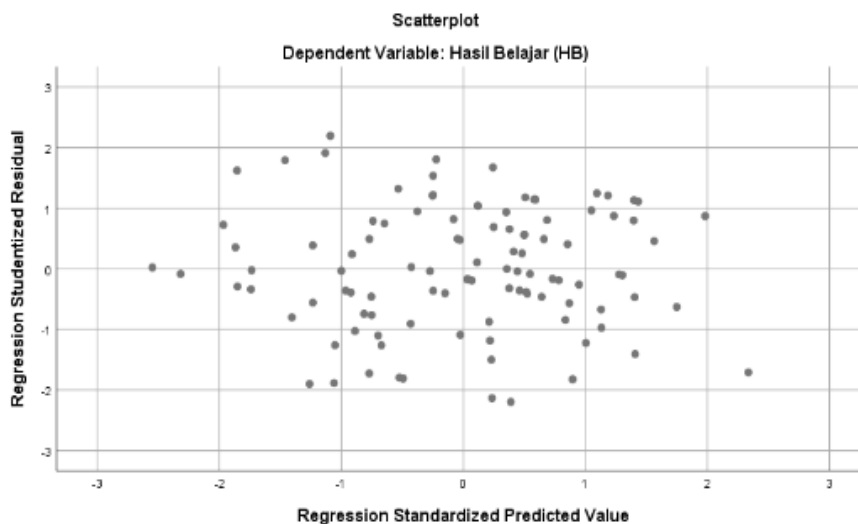
Heteroscedasticity Test

Figure 3. Scatterplot

Based on Figure 3. the scatterplot points spread randomly above and below of the 0 line, not gather or form a certain pattern. So, it can be concluded that the regression model in this research does not indicate heteroscedasticity.

Table 6. Heteroscedasticity Test

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	9,877	3,260		3,030	0,003
	Self-Efficacy (SE)	0,065	0,102	0,099	0,635	0,527
	Kemandirian Belajar (KB)	0,006	0,083	0,012	0,078	0,938
	Motivasi Belajar (MB)	-0,114	0,077	-0,223	-1,490	0,139

a. Dependent Variable: ABS_RES

Based on Table 6. each variable has a significance value > 0,05. This result test reinforces the scatterplot result on Figure 3. and prove there is no symptom of heteroscedasticity on this research model.

Moderated Regression Analysis (MRA)

Table 7. Moderated Regression Analysis

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients		
		B	Std. Error	Beta	t	Sig.
1	(Constant)	50,107	8,932		5,610	0,000
	Self-Efficacy (SE)	-1,448	0,875	-1,175	-1,655	0,101
	Kemandirian Belajar (KB)	2,182	0,713	2,187	3,060	0,003
	Self-Efficacy (SE)*Motivasi Belajar (MB)	0,029	0,015	2,364	1,936	0,056
	Kemandirian Belajar (KB)*Motivasi Belajar (MB)	-0,030	0,012	-3,176	-2,570	0,012

a. Dependent Variable: Hasil Belajar (HB)

Based on Table 7. constant value (α) amounted to 50,107, self-efficacy (SE) coefficient -1,448, self-regulated learning (KB) coefficient 2,182, interaction coefficient of self-efficacy (SE)*learning motivation (MB) 0,029 and interaction coefficient of self-regulated learning (KB)*learning motivation (MB) -0,030, so that the regression equation can be formulated as follows:

$$HB = 50,107 - 1,448SE + 2,182KB + 0,029SE.MB - 0,030KB.MB + e$$

F Test

Table 8. F Test

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1277,011	4	319,253	4,874	.001^b
	Residual	6549,537	100	65,495		
	Total	7826,548	104			

a. Dependent Variable: Hasil Belajar (HB)
b. Predictors: (Constant), Kemandirian Belajar (KB)*Motivasi Belajar (MB), Self-Efficacy (SE), Kemandirian Belajar (KB), Self-Efficacy (SE)*Motivasi Belajar (MB)

Based on Table 8. the significance value amounted to $0,001 < 0,05$ and F_{count} value is $4,874 > 2,463$ (F_{table}). It proves that simultaneously, there is an influence of self-efficacy and self-regulated learning on accounting computer learning outcome with learning motivation as moderating variable.

t Test

Based on Table 7. it can be explained that:

1) t_{count} value obtained for self-efficacy variable is $-1,655 < t_{table}$ (1,983), significance value $0,101 > 0,05$. So, it can be concluded that H1 which states there is an influence of self-efficacy on learning outcome is rejected (H1 is rejected).

2) t_{count} value obtained for self-regulated learning variable is $3,060 > t_{table}$ (1,983), significance value $0,003 < 0,05$. So, it can be concluded that H2 which states there is an influence of self-regulated learning on learning outcome is accepted (H2 is accepted).

3) t_{count} value obtained for interaction variable of self-efficacy with learning motivation amounted to $1,936 < t_{table}$ (1,983), significance value $0,056 > 0,05$. So, it can be concluded that H3 which states learning motivation can moderate the influence of self-efficacy on learning outcome is rejected (H3 is rejected).

4) t_{count} value obtained for interaction variable of self-regulated learning with learning motivation amounted to $-2,570 > t_{table}$ (1,983), significance value $0,012 < 0,05$. So, it can be concluded that H4 which states learning motivation can moderate the influence of self-regulated learning on learning outcome is accepted (H4 is accepted).

Coefficient of Determination Test

Table 9. Coefficient of Determination Test

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.404[a]	0,163	0,130	8,0929

a. Predictors: (Constant), Kemandirian Belajar (KB)*Motivasi Belajar (MB), Self-Efficacy (SE), Kemandirian Belajar (KB), Self-Efficacy (SE)*Motivasi Belajar (MB)
b. Dependent Variable: Hasil Belajar (HB)

Based on Table 10. the R Square value is 0,163. This proves that a percentage of 16,3% can explain the variation in the influence of self-efficacy and self-regulated learning on learning outcome with learning motivation as moderating variable, while the remaining of 83,7% is explain by other variables outside the constellation of this research.

The Influence of Self-Efficacy on Learning Outcome

Self-efficacy has no significant influence on learning outcome with sig. value is $0,101 > 0,05$ and t_{count} value amounted to $-1,655 < 1,983$ (t_{table}). Next, unstandardized coefficients B value amounted to $-1,448$ which indicates a negative influential. So, it can be concluded that H1 which states there is an influence of self-efficacy on learning outcome is rejected. The result of this study are in line with Nurkholis et al., (2018) & Nurcahyanty & Rochmawati, (2021) which shows that self-efficacy not effect on learning outcome. Furthermore, there is no effect between self-efficacy and academic achievement Dami & Loppies, (2018); Alafghani & Purwandari, (2019) and Sasmi et al., (2022). Inversely proportional with the research of Sihaloho et al., (2018) and Chairunnisa et al., (2021).

The Influence of Self-Regulated Learning on Learning Outcome

Self-regulated learning has a positive influence on learning outcome with unstandardized coefficients B value with amounted to 2,182. Next, sig. value is 0,003 < 0,05 and t_{count} value amounted to 3,060 > 1,983 (t_{table}). It means self-regulated learning has a significant influence on learning outcome. So, it can be concluded that H2 is accepted, that is, there is an influence of self-regulated learning on learning outcome. The result of this study are in line with Nurkholis et al., (2018); Sari & Zamroni, (2019); van Alten et al., (2020); Nurcahyanty & Rochmawati, (2021); Solichin et al., (2021); Ningtiyas & Surjanti, (2021) and Habibah & Trisnawati, (2022). Contrary with the research of Alafghani & Purwandari, (2019) and Jariya & Rochmawati, (2022).

The Influence of Self-Efficacy on Learning Outcome Moderated Learning Motivation

The role of learning motivation in moderating the influence of self-efficacy on learning outcome show that sig. value is 0,056 > 0,05 and t_{count} value amounted to 1,936 < 1,983 (t_{table}) which means not significant. Next, unstandardized coefficients B value amounted to 0,029 that means a positive value. So, it can be concluded that H3 which states learning motivation can moderate the influence of self-efficacy on learning outcome is rejected. The result of this study are in line with Nurcahyanty & Rochmawati, (2021) who found no role of learning motivation in moderating the influence of computer self-efficacy on accounting computer learning outcome. Contrast with the research of Apriliana & Listiadi, (2021).

The Influence of Self-Regulated Learning on Learning Outcome Moderated Learning Motivation

The role of learning motivation in moderating the influence of self-regulated learning have a negative influential on learning outcome with unstandardized coefficients B value amounted to -0,030. Next, sig. value amounted to 0,012 < 0,05 and t_{count} value amounted to -2,570 > 1,983 (t_{table}). It means significantly, learning motivation can moderate the influence of self-regulated learning on learning outcome. So, it can be concluded that H4 is accepted, namely learning motivation can moderate the influence of self-regulated learning on learning outcome. The result of this study are in line with Nurcahyanty & Rochmawati, (2021) that states learning motivation can moderate the influence of self-regulated learning on accounting computer learning outcome. Different with the research of Jariya & Rochmawati, (2022).

CONCLUSION AND RECOMMENDATION

Based on the result of the data analysis described above, it can be concluded that: (1) Self-efficacy has no significant influence on accounting computer learning outcome for students class XI at SMK Negeri 50 & 46 Jakarta; (2) Self-regulated learning has a positive and significant influence on accounting computer learning outcome for students class XI at SMK Negeri 50 & 46 Jakarta; (3) Learning motivation can't moderate the influence of self-efficacy on accounting computer learning outcome for students class XI at SMK Negeri 50 & 46 Jakarta and (4) Learning motivation can moderate the influence of self-regulated learning on accounting computer learning outcome for students class XI at SMK Negeri 50 & 46 Jakarta.

Based on the conclusions above, the researcher provides recommendations that are expected to be useful for further research, among others: (1) Further research be expected to modify the moderating variable that can affect students accounting computer learning

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outcome. Besides that, the further research expected to use other independent variables, such as interest, readiness, attention, learning style, learning methods, family, school and community environment that are thought to affect accounting computer learning outcome; (2) Further research be expected to broaden the scope of research, so that results can be represent various regions and provide wider benefits; (3) Questionnaires it's better to be carried out directly by visiting schools, so that data obtained is more effective and optimal; (4) Choosing schools that have the same characteristics in order to facilitate researcher in determining solutions of the problems that occur.

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