

The Influence of Teacher Creativity and Learning Facilities on Student Learning Achievement in Accounting Subject

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ABSTRACT

The aim of this research is to determine the influence of teacher creativity and learning facilities on student accounting learning achievement in Vocational High Schools. This research used a quantitative causality method with a sample of 40 students at Matzna Karim Jombang Vocational School. Based on the results of the multiple regression test, it was partially obtained that there was an influence between teacher creativity in accounting learning and learning achievement with the score obtained being $0.001 < 0.005$. And there is also a partial influence between learning facilities and learning achievement with a value of $0.000 < 0.05$. Simultaneously, the variables teacher creativity and learning facilities influence learning achievement. And the results of the R square determinant test show that it is 86.6%, which is classified as strong, meaning that the variables of teacher creativity and learning facilities are very significant and have an influence on learning achievement.

Keywords: Teacher creativity, learning facilities, learning achievement

INTRODUCTION

An important step in implementing the activity program is assessment. Likewise, one of the tasks that must be completed in the field of education is assessment (Hariyanti, 2010). The field of educational assessment is quite broad. This can be related to learning

achievement, educational policies, and teaching programs. Because teachers are at the forefront of contractual relationships and educational communication with students, assessment is their duty and responsibility in the learning process (Salim, 2020).

Professional teaching is required of teachers, but becoming a professional teacher is not an easy task (Lestari, 2013). The general consensus among people is that a professional teacher must have creativity and interesting achievements. Until now, activities have usually been assigned to specific things, such as works of art, cultural artefacts, and popular media such as advertising and films (Pratami, 2020).

The discipline of creativity studies expanded to encompass much of education and teaching as research in the field of creativity advanced (Harris, 2018). In addition, the process skills approach also often includes the use of innovative learning models (Hisbullah, 2020). This shows that fostering creativity in the classroom is considered a very important component. Additionally, current research also shows that children can learn and be taught creativity (Marcos et al., 2020). It goes without saying that educators who foster and teach creativity to their students must be creators. Teachers must have a strong background in creative theory and research, as well as a variety of management and instructional techniques

that bridge theory and practice, to do this (Heriyansyah, 2020).

To create a learning atmosphere that makes students happy and effective, a teacher must be able to provide ways of delivering material to students using various existing learning models (Motiwalla, 2007). What has been conveyed by several previous experts is the type of effective learning which includes NHT, JIGSAW, Talking Stick, and Cooperative Learning (guess the word), then in a process like this students will be more enthusiastic about learning and of course also develop a mindset for students itself (Latif, 2020).

The topic of learning achievement is very broad. To improve student achievement, educational administrators have worked in various ways to increase the quantity and quality of education (Harris, 2011). This has led to adjustments being made to the way classes are organized, the teaching methods used, the learning process, and teaching and learning strategies (Wahyuningsih, 2020). In essence, learning achievement is a reflection of the efforts made in learning. Better learning efforts will result in better achievement. Just like learning facilities are very important in the learning process. Because, if the facilities are optimal, it will certainly help students' development in teaching learning process. For example, laboratories, libraries, sports facilities, internet and other facilities at schools

A private vocational high school called SMK Matzna Karim Jombang is located in Jombang, East Java. The National School Principal Number (NPSN) of Matzna Karim Diwek Vocational School is 20574436. This institution offers its students a variety of educational support services. Learning support activities include extracurricular activities, student organizations (OSIS), learning communities, athletic teams, and libraries. Matzna Karim Jombang Vocational School has several study programs such as computer network engineering and Accounting. However, apart from that, some of the students' learning achievements in the Accounting major are less than satisfactory.

Students continue to believe that accounting classes are challenging and boring. This is one element that contributes to inefficient instruction and subpar academic performance on the part of students. In addition, students become bored because the teacher's approach does not suit the subject matter and their circumstances. Therefore, educators must be able to use practical techniques to create a productive learning environment (Ahmadi, 2017).

Based on the description of the article above, we can see that creativity from a teacher is needed in the teaching strategies that will be used with students to ensure that they learn effectively and efficiently and that they do not become bored or start talking to themselves when the teacher teaches accounting (Ridaul, 2011). Educators must be more active by providing modern methods, especially with increasingly developing technological advances, so a teacher must always be up to date with news and content on social media, especially in the field of learning (Waluyo, 2013).

According to the Ministry of Research, Technology and Higher Education, it is appropriate for lecturers and teachers in the era of industrial revolution 5.0 to follow developments in learning technology (Abdullah, 2018). However, if a teacher does not use this technology, he will undoubtedly be unable to compete with his students, and vice versa. The problem in this research is how teacher creativity in learning and learning facilities influence learning achievement in accounting subjects in vocational high schools. In this case, teacher creativity in teaching can be seen from the innovations used in teaching and learning activities. Meanwhile, learning facilities are how the facilities and infrastructure in the school can support teaching and learning activities.

LITERATURE REVIEW

Teacher Creativity

In fact, creative thinking is the basis of creativity. Many psychologists were interested in creativity between 1960 and

1970 (Talajan, 2012: 10). Some psychologists define creativity more broadly, defining it as a productive endeavor that is specific to each person and is meaningful for teachers who seek to foster creativity for the benefit of their students and the profession at large. These experts disagree, they believe that creativity should only be defined as the creation of ideas that have never been discovered by humans (Sidek et al., 2020).

Learning Process

According to Sudarwan (1995), the learning process involves two human components that interact with each other, namely the teacher who educates and the students who are the topic of interaction. Students and teachers will interact during the teaching and learning process (PBM) (Trevallion & Nischang, 2021). Students are one of the human components that play a central role in this process, while teachers are one of the human components in the teaching and learning process that contribute to efforts to create prospective human resources in the field of development (Nemrawi et al., 2020) .

Learning Facilities

Learning infrastructure and facilities are learning facilities. School buildings, study rooms, sports fields, art studios, prayer rooms, and sports equipment are examples of infrastructure. Textbooks, reading materials, school laboratory equipment, and other learning resources are examples of learning facilities (David, 2019). Sufficient study space will support and increase students' cognitive capacity during the PBM process, which will also have an impact on the level of learning achievement gained by students (Basak Erkamaz et al., 2023).

Learning achievement

Learning achievement is the result obtained as a consequence of completed learning activities (Ibáñez et al., 2020). However, many people think that learning is actively seeking new information. "The results achieved by someone in their learning efforts as stated in the report card" is how Puerwanto

(1986:28) defines learning achievement. The evaluation results will show the student's learning goals. Evaluation results can show whether students have learned at a high level or not (Müller, 2021).

MATERIALS & METHODS

Design of research

The researchers looked at the relationship between students' academic progress in accounting subjects and teacher creativity in the learning environment using multiple linear regression tests, which is a quantitative approach. This research was conducted at Matzna Karim Vocational School, Jombang. All 124 students from three classes from class X-I to X-3 at SMK Matzna Karim Jombang were the population for this study. Meanwhile, 40 students from class X-3 of SMK Matzna Karim Jombang were the samples in this research. The sampling technique is random sampling.

Research variables

Variables are defined by Sutrisno in Putri (2011:50) as varying symptoms. Variables in this research include Teacher Creativity in the Learning Process (X1), Learning Facilities (X2) and Learning Achievement (Y).

Data Collection Methods and Instruments

Data collection methods used in this research
1) Observation method, this method is used with the aim of obtaining a comprehensive understanding of the state of the teaching and learning process in the classroom, student conditions, school organizational structure, and other things that are related to the researcher, the researcher carried out a review and direct observation
2) Tests, it is by giving test questions in the form of accounting subject exams. A test is a series of questions or questions given to respondents to fill in the data provided by the researcher regarding the title or discussion related to the researcher's conduct. The test here is carried out to determine students' learning achievements in taking accounting subjects.
3) Survey, this method involves

distributing questionnaires to samples to collect complete information regarding a problem being researched. A questionnaire containing a questionnaire was used to collect data, where class X-3, Accounting Department at Matzna Karim Vocational School, Jombang, is an example. The questionnaire asked about the impact of teacher creativity on accounting class teaching as well as the learning environment. The primary data used to analyze the findings of this research are questionnaire answers.

Data analysis technique

The dependent variable in this research is learning achievement, and the independent variable (variable X) is teacher creativity in the learning process and learning facilities. In this research, multiple linear regression was applied to describe the relationship between these two variables. With two independent variables, the regression equation looks like this:

$$Y = a + b_1 X_1 + b_2 X_2$$

Information:

Y : Dependent variable

X1 dan X2 : Independent variable

a : Intercept

b1 dan b2 : Constanta

By calculating the existing components, after calculating the components in the equation you will know how big the regression line equation is.

1. The Determination Coefficient is calculated using the formula:

$$R^2 = \frac{a_1 \sum X_1 Y + a_2 \sum X_2 Y}{\sum Y^2}$$

2. Where the Variance of the regression coefficient is calculated by the formula:

$$Va_{.1} = \frac{\sigma^2 \sum X_2^2}{\sum X_1^2 \sum X_2^2 - (\sum X_1 X_2)^2}$$

Where

$$\sigma^2 = \frac{\sum e^2}{n - k} = \frac{(1 - R) \sum y^2}{n - k}$$

Dan K= Number of Variables =2

RESULTS

Multiple Linear Regression

Table 1. Coefficientsa Analysis^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-2.665	3.762		.708	.483
Teacher Creativity	.638	.152	.560	3.544	.001
Learning Facilities	1.012	.141	.980	7.174	.000

a. Dependent Variable: Learning achievement

Interpretation:

Based on the output data results that have been tested through the SPSS Statistics program, the multiple linear regression equation $Y = 2,665 + 638 X_1 + 1,012 X_2$. From the table above, it can be seen that Ho is accepted if sig>0.05 and Ho is rejected if sig <0.05. Based on the table above, the significant value of the variable X1 <0.05 is 0.001, which means Ha is accepted and Ho is rejected. This means that there is a partial

influence between teacher creativity in learning (X1) and student learning achievement (Y).

Next, the variable X2 < 0.05 is 0.000, then Ho is rejected and Ha is accepted, which means that the learning facilities variable (X2) partially influences student learning achievement (Y).

The results of the second test, it is simulant testing, can be shown in table 4.2 below

Table 2. Annova^b

ANOVA ^b						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	154.760	2	77.380	119.219	.000 ^a
	Residual	24.015	37	.649		
	Total	178.775	39			
a. Predictors: (Constant), Learning Facilities, Teacher Creativity						
b. Dependent Variable: Learning achievement						

Interpretation:

Based on the statistical output results, it is shown in the Annova b table that the Sig value is obtained. (significant) of 0.000 where $p < 0.05$. Thus, it can be said that the hypothesis proposed is correct, namely that

learning achievement is significantly influenced by a combination of factors such as teacher creativity and learning facilities.

1. Determinant Coefficient Test

Table 3. Model Summary^b

Model Summary ^b						Change Statistics				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate		R Square Change	F Change	df1	df2	Sig. F Change
1	.930 ^a	.866	.858	.80564		.866	119.219	2	37	.000
a. Predictors: (Constant), Learning Facilities, , Teacher Creativity										
b. Dependent Variable: Learning achievement										

Interpretation:

Based on the statistical output results using the SPSS test, the Model Summary table b shows the R-square is 0.866 (86.6%). The result is the square of the "R" correlation value, or $0.930 \times 0.930 = 0.866$, corresponding to an R Square value of 0.866. The learning achievement variable (Y) is simultaneously (together) influenced by the variables of teacher creativity in the learning process (X1) and learning facilities (X2) by 86.6%. Meanwhile, factors not included in the test had an influence on the remainder ($100\% - 86.6\% = 13.4\%$).

learning process, a teacher's job description must include not only imparting knowledge to students, but also acting as an organizer, motivator, and planner to ensure that they learn effectively (Pratami, 2020). The teacher's next task is to evaluate the entire teaching and learning process. Therefore, teachers must understand that there is never a situation where the components of organizing, implementing and assessing the teaching and learning process can be separated. Because successful teachers must be planners, motivators, organizers and assessors (Hisbullah, 2020).

DISCUSSION

The Influence of Teacher Creativity in the Learning Process

The reason why teaching is a difficult activity is because teachers have to integrate integrated professional, sociocultural and personnel components into the ongoing teaching and learning process. Because it combines elements of science, technology, art, value decisions, and skills in the teaching and learning process at once, this is called something complex (Hariyanti, 2010). In line with the evolution of the teaching and

The Influence of Learning Facilities on Learning Achievement

Learning infrastructure and facilities are learning facilities. This is considered infrastructure and facilities because these educational resources are important to assist students and teachers in learning (Waluyo, 2013). These educational resources include the school building "Aula", study halls, fields for sports, a house of worship, art studios, and laboratories for computer science, biology, and English. Educational resources at Matzna Karim Vocational School

Jombang. It is very important for this vocational school to have adequate learning facilities to encourage children's academic success because happy students are better able to develop and excel in school. Learning achievement and learning activities are closely related because learning activities are a process and learning achievement is the final product of the learning process. For this reason, learning facilities are very necessary in the teaching and learning process in order to improve student achievement in learning (Prianto, 2017).

CONCLUSION

The results of the analysis and discussion show that the variables of teacher creativity in the learning process and learning facilities have a significant effect on student learning achievement in accounting subjects at Matzna Karim Vocational School, Jombang. The partial results show that teacher creativity has a significant influence on student achievement during the learning process because the teacher's creative approach makes it easier for students to understand the material presented, especially in the case of the methods offered which are quite contemporary (Winda, 2021). Meanwhile, the variable of learning facilities on student learning achievement also has a very good influence, because having adequate facilities, especially for practical subjects, will have a developmental impact on students' cognitive level so that they will not get bored and talk to themselves if they are given material that supports these facilities. . With the new method being conveyed to students, this can influence the level of student learning achievement to be very good and so on, because so far teachers only provide material such as lectures or other things, one of which is quizzes (Musfah, 2011).

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