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The Influence of Students' Learning Styles and Students' Learning Motivation on the Academic Achievement of Class XI Accounting Students of SMK Negeri 3 Sampit in the 2025/2026 Academic Year

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Abstract
The purpose of this study is to determine the influence of learning styles and learning motivation on students' academic achievement by knowing the relationship between these variables. It is hoped that it can provide an overview of the factors that influence students' academic achievement and become a consideration for teachers in designing more effective learning strategies. This study uses a quantitative research design; the ex-post facto method with a correlational approach. Quantitative research focuses on a systematic explanation of the facts obtained when the research was conducted. The results of data analysis proved that (1) there was no influence of learning styles on the academic achievement of class XI accounting students at SMK Negeri 3 Sampit. (2) there was no influence of learning motivation on the academic achievement of class XI accounting students at SMK Negeri 3 Sampit. (3) There is no influence of learning style and learning motivation together on the academic achievement of class XI accounting students at SMK Negeri 3 Sampit. From the results, it can be concluded that there is no influence of learning style (X1) on the academic achievement of class XI accounting students at SMK Negeri 3 Sampit in the 2025/2026 academic year, and there is no influence of learning motivation (X2) on the academic achievement of class XI accounting students at SMK Negeri 3 Sampit in the 2025/2026 academic year. And there is no influence of learning style and learning motivation (X2) on the academic achievement of class XI accounting students at SMK Negeri 3 Sampit in the 2025/2026 academic year.

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1. INTRODUCTION

Academic achievement is a student's grades over a certain period. According to Sobur, "Academic achievement is a change in behavioral skills or abilities that can increase over a period of time that is not caused by the growth process, but is caused by the learning process" (Eva Revita Sari, 2018).

Student academic achievement is influenced by several factors, both internal and external. Internal factors originate from within the student, such as interest in learning, motivation, intelligence, and learning style. External factors include the family environment, school environment, teacher teaching methods, and available learning facilities. It can be concluded that learning style and motivation are two important factors that play a role in determining student learning success.

Based on the results of initial observations on the academic achievement of class XI accounting students at SMK Negeri-3 Sampit, it shows that student academic

achievement still shows mixed results. Some students are able to achieve good academic achievement by getting high grades in subjects, but there are still many students who have low academic achievement. This can be seen from the results of daily test scores, assignments, and semester exam results that have not reached the minimum completion standards set by the school. Student academic achievement is not only influenced by intellectual abilities alone, but is also influenced by various other factors, such as student learning styles and learning motivation.

Learning styles are the approaches students use to acquire, process, and understand information during the learning process (Pane, 2021). Each student has a unique learning style, such as visual, auditory, or kinesthetic. These differences in learning styles result in each student having a unique way of understanding course material. If students are able to identify their preferred learning style, the learning process will be more effective and can help improve academic achievement.

Besides learning style, learning motivation is also a crucial factor influencing student academic achievement. Learning motivation is a drive that arises from within and outside the student, inspiring enthusiasm for learning and achieving desired goals. Students with high learning motivation tend to be more diligent in their studies, actively participate in the learning process, and have a strong desire to achieve better results. Conversely, students with low learning motivation tend to be less enthusiastic about learning and less likely to achieve optimal academic performance.

The learning motivation possessed by students in every learning activity plays a very important role in improving student learning outcomes in certain subjects. Students who are highly motivated in learning are likely to achieve high learning outcomes as well, meaning that the higher the motivation, the more effort they make, the higher the learning achievement they will get. Therefore, in the teaching process, motivation is very necessary because there are still students who lack motivation in learning, such as a lack of attention during the learning process, not doing well on assignments, and a low desire to achieve.

Learning motivation is divided into two main types, namely intrinsic motivation and extrinsic motivation. Intrinsic motivation is a drive that comes from within the student, such as the desire to learn, curiosity, and satisfaction in understanding the subject matter. Meanwhile, extrinsic motivation is a drive that comes from outside the student, such as rewards, praise, grades, or pressure from the surrounding environment. In relation to the large influence of learning motivation, teachers must make maximum efforts to motivate students to learn (Isval Maulana, Tegar, and Ma'mun Hanif, 2025). Intrinsic motivation tends to produce deeper and more sustainable learning engagement because students learn based on their own awareness and will. Conversely, extrinsic motivation often functions as an initial stimulus that can encourage students to start learning. Research shows that the combination of intrinsic and extrinsic motivation can significantly improve student academic success. However, in reality, many students still have low learning motivation, both intrinsic and extrinsic. This can be seen from a lack of interest in learning, low activeness in learning, and a lack of effort in completing assignments. Several studies have also shown that although students possess both types of motivation, the level of dominance of intrinsic motivation is often more influential on student learning engagement than extrinsic motivation (Rubayt Rifqi, Ali Maksum, Andhega Wijaya, Yuni Fitriyah Ningsih, 2024). Students are still found to study only when there is an assignment or exam, indicating the dominance of extrinsic motivation. On the other hand, students' intrinsic motivation is still relatively low, as evidenced by a lack of initiative to study independently and a low curiosity about the subject matter. This condition impacts suboptimal student

learning outcomes. Therefore, learning motivation is one of the keys to success in achieving learning objectives. Learning motivation must be awakened within students so that students are motivated to learn (Yogi, Popi & Hidayani, 2024).

In the learning process at school, students are still found to have less than optimal academic performance. This can be caused by various factors that influence the student's learning process, both internal and external. Internal factors include learning motivation and student readiness to receive learning. Meanwhile, external factors include learning styles, family environment, school environment, teaching methods used by teachers, and the student's social environment. If these factors do not support optimal student learning, it can impact low academic achievement. Therefore, it is important to pay attention to various factors that influence the learning process to improve student academic achievement (Slameto, 2020).

It's important to understand how learning styles and motivation influence student academic achievement. Understanding the relationship between these variables will hopefully provide insight into the factors that influence student academic achievement and provide teachers with valuable considerations when designing more effective learning strategies.

2. RESEARCH METHODS

This research uses a quantitative research design. The method used in this research is the descriptive method. *Afterward,* with a correlational approach. According to (Ma'ruf Abdullah, 2019: 168), a quantitative research design is a research design designed to provide a systematic overview of scientific information originating from research subjects or objects. Quantitative research focuses on a systematic explanation of the facts obtained during the research. According to (Topo Suhartoyo, 2019: 12), the method is explained *afterwards a*s a study conducted to examine an event that has already occurred and then look back to determine the factors that may have caused the event. In this study, the relationship between independent variables and dependent variables, as well as between independent variables and related variables, has occurred naturally, and the study with a *setting* wants to trace back, if possible, what the causative factor was.

3. RESULTS AND DISCUSSION

A. Description of the Research Location and Respondents

1. Research Place

The research will be conducted at State Vocational School-3 Sampit, located at Jalan Ir. H. Juanda, Telaga Baru Village, Mentawa Baru District, Ketapang, East Kotawaringin Regency, Central Kalimantan Province.

2. Research Respondents

Respondents in this study were 68 students of Class XI Accounting at SMK Negeri 3 Sampit in the 2025/2026 Academic Year. Data on student learning style variables were obtained from test data, and learning motivation was obtained from questionnaires, while academic achievement was obtained from documentation data, namely student grades. The following is the data on the number of students in class XI Accounting at SMK Negeri-3 Sampit in the 2025/2026 Academic Year.

Table 4.1
Research Subjects

No	Class	Male Students	Female students	Number of students

1	**XI Room 1**	**8**	**25**	**33**
2	**XI Room 2**	**11**	**23**	**34**
Amount				**67**

Source: T.U Section of State Vocational School 3 Sampit

B. Description of Research Data

The research data were obtained from data processing with the help of a computer program. *Statistical Product and Service Solution version 24* (SPSS). It is known that the Influence of Student Learning Styles and Student Learning Motivation on the Academic Achievement of Class XI Accounting Students of SMK Negeri 3 Sampit in the 2025/2026 Academic Year is as follows.

Table 4.2

Descriptive Statistics							
	N	Minimum	Maximum	Sum	Mean	Std. Deviation	Variance
Learning Style	67	10	24	1021	15,24	3,631	13,185
Motivation to learn	67	55	87	4302	64,21	4,882	23,834
Student Academic Achievement	67	51	69	3802	56,75	4,102	16,829
Valid N (listwise)	67						

The learning style of 67 respondents has a minimum result of 10, a maximum of 24, a total of 1021, an average of 15.24, a standard deviation of 3.631, variance of 13.185. The learning motivation of 67 respondents has a minimum result of 55, maximum 87, total 4302, average 64.21, standard deviation 4.882, variance 23.834. The academic achievement of 67 respondents has a minimum result of 51, maximum 69, total 3802, average 56.75, standard deviation 4.102, variance 16.829.

Table 4.3
Learning style variable item scores

No	Indicator	Answer			Amount
		Visual	Auditory	Kinesthetic	
1	Students understand more easily through pictures, diagrams, or colors.	25	7	35	67
2	Students enjoy reading and viewing written materials.	16	11	40	67
3	Students understand more easily through oral explanations.	30	27	77	134
4	Students enjoy discussing or listening to the teacher's explanation.	14	20	33	67
5	Students easily remember the information they hear	21	10	36	67
6	Students learn through hands-on practice	17	13	37	67

7	Students actively move while studying	22	40	5	67
8	Students understand better by doing than just seeing/hearing.	-	-	67	67
Total		**145**	**128**	**330**	**603**
Presentation (%)		**24,05 %**	**21,22%**	**54,73%**	**100%**

Table 4.4
Student learning motivation variable item scores

No	Indicator	Answer				Amount
		SS	S	TS	STS	
1	Diligent in doing assignments	49	60	23	2	134
2	Not easily give up	35	67	23	9	134
3	Finding solutions in difficult times	53	53	17	10	134
4	Keep trying even if you fail	22	34	8	3	67
5	Interested in the material	49	69	12	4	134
6	Enjoy following the lesson	11	43	11	2	67
7	Focus while learning	37	57	28	12	134
8	Actively listen to the teacher	8	40	8	11	67
9	Learn at your own pace	47	47	31	9	134
10	Learning as a necessity	18	33	13	4	67
11	Have a learning target	44	56	23	11	134
12	Learn for the future	24	31	10	2	67
13	Happy to get good grades	37	22	6	2	67
14	Motivated by praise	19	27	12	9	67
Total		**453**	**639**	**225**	**90**	**1407**
Percentage (%)		**32,20%**	**45,41%**	**15,99%**	**6,40%**	**100%**

C. Results of Research Data Analysis

1. Classical Assumption Test

a. Normality Test

The testing method used is *Kolmogorov-Smirnov,* with the provision that the data is normally distributed if the significance is greater than 0.05 (sig>0.05).

Table 4.5
Normality Test Results

One-Sample Kolmogorov-Smirnov Test			
		Learning Style	Motivation to learn
N		67	67
	Mean	15,24	64,21

Normal Parameters[a,b]	Std. Deviation	3,631	4,882
Most Extreme Differences	Absolute	,104	,088
	Positive	,104	,088
	Negative	-,075	-,061
Test Statistic		,104	,088
Asymp. Sig. (2-tailed)		,067	,200
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 the *output* above, it is known that the significance value of learning style is 0.067, which is greater than 0.05 (sig>0.05), so the data is normally distributed. The learning motivation data obtained a significance of 0.200, which is greater than 0.05 (sig>0.05), so the data is normally distributed.

b. Multicollinearity Test

This multicollinearity test aims to determine whether a correlation exists between independent variables in the regression model. A good regression model should not correlate with independent variables, meaning these variables are not orthogonal (Ghozali 2021:91). The results of the multicollinearity test are shown in the following table:

TABLE 4.6
Multicollinearity Test of Learning Style and Learning Motivation Data

Coefficients[a]			
Model		Collinearity Statistics	
		Tolerance	VIF
1	Learning Style	,999	1,001
	Motivation to learn	,999	1,001
a. Dependent Variable: Student Academic Achievement			

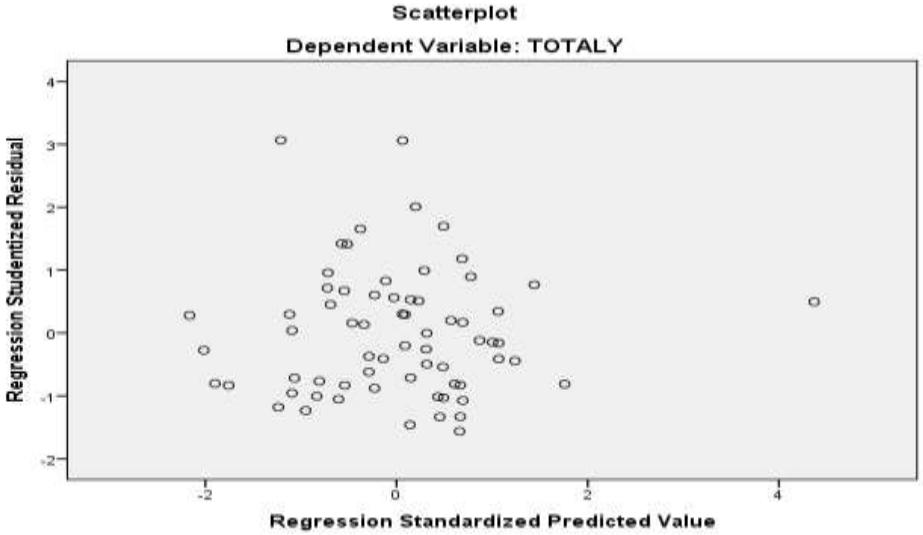
Based on the table, it shows that the multicollinearity test of the relationship between the learning style variables (X1) = 1.009 and learning motivation (X2) = 1.009, because the VIF value < 10 means that there is no multicollinearity and concludes that the multicollinearity test is fulfilled.

c. Heteroscedasticity Test

This heteroscedasticity test is used to determine whether residual variables vary from one observation period to another. Predicting the presence or absence of heteroscedasticity in a model can be seen using the following scatterplot pattern:

Table 4.7

Heteroscedasticity Test



From the image above, it can be seen that there is no heteroscedasticity because there is no clear pattern and the points are spread above and below 0 on the Y-axis, so it can be said that the heteroscedasticity test is fulfilled.

d. Autocorrelation Test

The testing method used is the Durbin-Watson test (DW test) with the following provisions:

1). If d is smaller than dL or greater than (4-dL), then the null hypothesis is rejected, which means there is autocorrelation.
2). If d lies between dU and (4-dU), then the null hypothesis is accepted, which means there is no autocorrelation.
3). If d lies between dL and dU or between (4-dU) and (4-dL), then it does not produce a definite conclusion.

Table 4.8
Durbin-Watson Test Results

Model Summaryb					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,202a	,041	,011	4,080	1,033
a Predictors: (Constant), Learning Style, Learning Motivation					
b Dependent Variable: Academic Achievement					

Based on the output above, the DW value is 1.033. This value is compared with the 5% significance table value for the sample size n = 67 and the number of independent variables is 2 (k = 2). The Durbin-Watson value can be seen in the Durbin-Watson table (k, n) so (2, 67) so that the du value is obtained.=1.666 and dl=1.543. The value of (4-du) is2,967. Then the autocorrelation value between 1,666<1,543<2,967 so autocorrelation does not occur.

2. Multiple Regression Analysis

This test was conducted to determine how much influence the independent variables, namely learning style (X1) and learning motivation (X2), have on the related

variable, namely academic achievement (Y), in order to obtain accurate regression coefficient calculations in data processing using computer assistance. Based on the analysis calculated using SPSS.24.0 for Windows, it is as follows:

TABLE 4.9
Recapitulation of Multiple Regression Analysis Results

Coefficients[a]						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Say.
		B	Std. Error	Beta		
1	(Constant)	46,747	6,899		6,776	,000
	Learning Style	-,049	,138	-,043	-,351	,727
	Motivation to learn	,167	,103	,199	1,625	,109
a. Dependent Variable: Student Academic Achievement						

To see the relationship between two independent variables and one related variable, in this study the regression formula is as follows:

Y= a + b1 X1 +b2 X2 + e (sugiyono 2005 :250).

From the table above, we can get Y = 46.747 + 0.049 + 0.167 + e (standard error) 6.899 with the following explanation:

a. constant 46.747 indicates that learning outcomes will be constant if the influence of the learning style variables (X1) and learning motivation (X2) is considered non-existent. This is because learning style and learning motivation are self-satisfaction, while the regression coefficient value means that if the learning style variables (X1) and learning motivation (X2) are each increased by one unit, learning outcomes will increase successively by -0.049.
b. The learning style variable (X1) was tested to have a significant effect on students' academic achievement, shown by a significant value of 0.067, which is greater than a=0.05, while the regression coefficient of 0.049 indicates that the learning style variable influences students' academic achievement.
c. The learning motivation variable (X2) was tested to have a significant effect on students' academic achievement, shown by a significance value of 0.200, which is greater than a = 0.05. Meanwhile, the regression coefficient of 0.167 indicates that if learning motivation increases, students' academic achievement will increase.
d. From the coefficient values of the learning style variables (X1) and learning motivation (X2), the results show that the learning motivation variable has a larger coefficient value than the learning style variable. This means that the learning motivation variable has a stronger influence on student academic achievement compared to learning style.

3. Hypothesis testing

a. Uji t (Persial)

The t-test is used to determine the partial contribution of each independent variable to the related variable, using a test of each regression coefficient of the independent variable to see whether it has a significant influence or not on the related variable.

TABLE 4.10
t-Test Results (Partial)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	T	Say.
		B	Std. Error	Beta		
1	(Constant)	46,747	6,899		6,776	,000
	Learning Style	-,049	,138	-,043	-,351	,727
	Motivation to learn	,167	,103	,199	1,625	,109
a. Dependent Variable: Student Academic Achievement						

1). Based on partial data analysis, it was proven that there was no significant influence of learning styles (X1) on the academic achievement of accounting students in class XI of SMK Negeri 3 Sampit. This is shown by the t-value.$_{count}$ < $t_{table,}$ then Ho is accepted, and Ha is rejected. 0.351 < 1.998, and the significant value is 0.067 > 0.05; this means that there is no significant influence of the learning style variable on students' academic achievement. In other words, learning style is not a factor in improving students' academic achievement.

2). Based on the results of partial data analysis, it was proven that there was a significant influence of learning motivation (X2) on the academic achievement of accounting students in class XI of SMK Negeri 3 Sampit. This is indicated by the t value.$_{count}$< $t_{table,}$ then Ho is accepted, and Ha is rejected. 1.625 < 1.998 and the significance value is 0.200 > 0.05; this means that there is no significant influence of the learning motivation variable on students' academic achievement.

b. F Test (Simultaneous)

To see the simultaneous or joint influence of X1 and X2 on Y.

1). If F_{count} < $F_{table,}$ then H0 is rejected and Ha is accepted; this means there is a simultaneous influence.

TABLE 4.11
F Test Results (simultaneous)

ANOVA[a]						
Model		Sum of Squares	Df	Mean Square	F	Say.
1	Regression	45,536	2	22,768	1,368	,262[a]
	Residual	1065,150	64	16,643		
	Total	1110,687	66			
a. Dependent Variable: Student Academic Achievement						
b. Predictors: (Constant), Learning Style, Learning Motivation						

From the table, we can see the F value$_{count}$= 1.368, while for F_{table}(V1= k, V2= n- k- 1). k (independent variable) and n (number of respondents), so V1=2, V2=67- 2- 1= 64 = 3.140 (see the F table of the two-sided 5% test).

So, the result obtained is 1.368 < 3.140; the conclusion is F count < F table, so H0 is accepted, and Ha is rejected; this means there is no simultaneous influence.

4. Test the coefficient of determination

The coefficient of determination test is used to indicate how much influence there is between the two variables studied; then the coefficient of determination (R) is

calculated.[2]) assuming that other factors outside the variables are considered constant/fixed (*other things being equal*).

Table 4.12
Results of the Determination Coefficient Test

Model Summary[b]				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,202[a]	,041	,011	4,080
a. Predictors: (Constant), Learning Style, Learning Motivation				
b. Dependent Variable: Academic Achievement				

Based on the table above, the value of R = 0.011 is obtained, while the coefficient of determination (KD) = R^2 X 100%. So the coefficient of determination is 0.11%. Based on the Guilford guidelines, the percentage of the coefficient of determination is at 0% <4%, which means there is no influence. The results of the coefficient of determination analysis show that the percentage of the influence of the independent variables (learning styles and learning motivation) on the dependent variable (student academic achievement) in students of SMK Negeri 3 Sampit is 0%. Meanwhile, 100% is influenced by other variables that are not included or not discussed in this study.

D. Discussion of Research Results

Based on the results of the data analysis, it was proven that (1) there was no influence of learning styles on the academic achievement of class XI accounting students at SMK Negeri 3 Sampit. (2) there was no influence of learning motivation on the academic achievement of class XI accounting students at SMK Negeri 3 Sampit. (3) there was no influence of learning styles and learning motivation together on the academic achievement of class XI accounting students at SMK Negeri 3 Sampit.

As stated by Sudjana (2022), there are two factors influencing student academic achievement: internal and external factors. Internal factors originate from within the individual, including physical factors, psychological factors, and fatigue. External factors, which originate outside the individual, can be categorized into two categories: social environmental factors and non-social environmental factors.

In line with research conducted by Sari (2023) in a study entitled "The Influence of Learning Styles and Learning Motivation on Student Learning Outcomes." The results of the study showed (1) there was no positive and significant partial influence of learning style variables on student learning outcomes. (2) there was no positive and significant partial influence of learning motivation variables on learning outcomes. (3) there was no simultaneous influence of learning style and learning motivation variables on learning outcomes.

4. CONCLUSION

From the results it can be concluded that there is no influence of learning style (X1) on the academic achievement of students (Y) of class XI accounting at SMK Negeri 3 Sampit in the 2025/2026 academic year, and there is no influence of learning motivation (X2) on the academic achievement of students (Y) of class XI accounting at SMK Negeri 3 Sampit in the 2025/2026 academic year. And there is no influence of learning style and learning

motivation (X2) on the academic achievement of students (Y) of class XI accounting at SMK Negeri 3 Sampit in the 2025/2026 academic year.

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