
THE EFFECT OF STUDENT MOTIVATION AND PARTICIPATION ON THE ACHIEVEMENT OF ACCOUNTING LEARNING IN CLASS III SOCIAL SCIENCE STUDENTS

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ABSTRACT

The purpose of this study was to analyze and determine the effect of motivation on learning achievement, student participation in learning achievement, and learning motivation, and participation in student academic achievement. The population is 69 students comes from class III IPS at junior high school, Canosa. The sample of the research is 63 students. It is a correlational study in a quantitative approach. The data collection using observation, questionnaires, and documentation. The instrument of data collection is Scale Likert. The results showed that learning motivation and student participation simultaneously had a significant effect on accounting learning achievement in class III students majoring in social studies at Ensino Secundario Canossa in the 2012 academic year, with a value of F-count 14, 295 and a correlation value of 0.628. It means that the variables of motivation and participation are higher in influencing accounting learning achievement. But for the partial test, the motivation variable itself does not affect because $t \text{ count} = 1.50 < t \text{ table} = 1.68$ with a significant value of the t-test of 0.141. Meanwhile, the participation variable has a significant effect on accounting learning achievement because the t-count is $3.757 > t \text{ table} = 1.68$ was a significant value of t-test of 0.001. So, the most dominant influence on accounting learning achievement in grade 12 students of the Social Studies Department at Ensino Secundario Canossa Dili in the academic year 2012 is the participation variable. The evidenced by the highest coefficient of determination (r^2) is the motivation (X_2) of 0.394 and the highest partial correlation value of 0.628.

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INTRODUCTION

The government of Timor Leste has made efforts to make improvements so that the quality of education will increase, including improving the curriculum, upgrading teachers and improving textbooks, and adding teaching aids. However, the quality of education achieved has not been as expected. Government improvement will be meaningless without the support of teachers, parents, and the community. They have to involve in improving the quality of education. Talking about the quality of education is an integral part of learning activities. The expected result of learning activities is good learning achievement. Everyone must have high learning achievement, both parents and students, especially teachers. To achieve optimal learning achievement did not separate from the conditions in which students are likely to learn effectively and be able to develop their exploration power. Obtaining good learning achievement is not easy. There are many factors influence include teachers, parents, and students.

Concerning achievement motivation in accounting subjects, students who have high achievement motivation will study accounting for longer than students with low achievement motivation (da Costa et al., 2019). Students who are motivated with accounting achievements have the desire and hope to succeed if they experience failure, they will try hard to achieve success. Therefore, students who have high accounting achievement motivation tend to experience success in doing accounting tasks at school. Students participated in learning by being active in the teaching and learning process, attention when the teacher explains in class. What is an obstacle in being able to communicate reciprocally in learning?

In the world of education, learning achievement is crucial. It is the subject of discussion and problems between teachers. It is quite reasonable because the learning achievement achieved by students includes the challenges of educational evaluation. Thus, learning achievement can reflect the ability of students to learn a subject. Teaching accounting in schools is essential because accounting lessons can equip students with accounting knowledge in everyday life to the family, community, and company (Bisnis et al., 2016). The results of the preliminary survey showed that most of class III social studies students Ensino Secundario Canossa considered accounting as a difficult subject to learn. The teaching and learning process of accounting requires the ability of teachers to use varied and easy to understand teaching methods. It can generate motivation and discipline in learning to account, which in turn will lead to student participation in accounting learning (Brill et al., 2018).

From these facts, students who have achievement motivation, learning discipline, and participation in learning in accounting subjects will have better learning achievement, compared to those who lack or do not have the motivation, discipline, and participation in learning. From the survey conducted by the researcher, it shows that the average value of student achievement in class XI IPS Ensino Secundario Canossa semester I in accounting subjects is 69 in the category and has met the standard of learning completeness (SKB), namely 63. However, accounting learning achievement is sufficient. It is still considered not meeting the target set by the school, which is at least 70. It is possible because they lack achievement motivation and student participation in learning.

LITERATURE REVIEW

Motivation

Motivation is a change in energy in a person characterized by the emergence of feelings and preceded by a response to a goal (Obschonka & Fisch, 2018). It is an internal process that activates, guides, and maintains a person's behavior continuously (Anni, 2005). In this sense, the intensity and direction of motivation can vary. It becomes an essential condition of learning. Learning outcomes will be optimal if there is motivation. It becomes a stone corner to obtain success (Sardiman, 2003). It means motivation determines the intensity of learning efforts for students. Achievement motivation is essential for one tends to strive for success or choose an activity-oriented goal of success or failure (Yandle, 2011).

It is not surprising that students with high motivation to achieve tend to be successful in doing tasks in school. However, it is not clear whether high achievement motivation makes students successful in school or other factors that lead to high achievement motivation (McGarrah, 2015; Da Costa, 2018). They support each other. Students, not experience success in achieving will tend to lose motivation. Achievement motivation is the desire to gain success and participate actively in an activity (Anni, 2005). The success achieved is seen as the fruit of the personal ability to do a task.

Psychologists use the word motivation by linking learning to describe a process that can generate and encourage behavior, provide direction or behavioral goals, provide opportunities for the same attitudes, and lead to behavior choices. According to Syafruddin et al. (2013) that achievement motivation is a drive related to achievement (da Costa et al., 2019), namely mastering, manipulating, managing the environment and physically to overcome obstacles and maintain a high quality of learning, competing through efforts to exceed past actions, and outrank other people's actions.

Individuals who have achievement motivation prefer tasks that demand responsibility. It means the achievement is not due to help from others but because of the results of his hard work. Besides, individuals also have a strong urge to know the results of learning. Furthermore, the results of the evaluation of the individual can correct their mistakes and encourage them to perform better by using new methods.

Achievement motivation is a motive that encourages individuals to succeed in competitions with several measures of excellence (Haditono, 1989). The measurement referred to can be his previous achievements or the achievements of others. In learning activities, motivation to force within students that causes learning activities ensures the continuity of learning activities and provides direction for learning activities, so the desired by the learning subject is achieved. The ability that a person has in various activities is a standard of excellence, where an activity can fail or succeed. Achievement motivation can also be interpreted as a struggle to increase achievement as high as possible.

The factors that can influence achievement motivation are (1) ideals aspirations ideals or aspirations are a target to be achieved. It defines as a goal set in an activity that has meaning for This aspiration can be positive and negative. (2) Learning ability This ability includes several psychological aspects contained in students, such as observation, attention, memory, thinking power, and fantasy. In

this learning ability, the level of student thinking development becomes a measure. So, students who have high learning ability are usually more motivated in learning. (3) The physical and psychological conditions of students greatly influence the motivational factors (Saputra et al., 2018). So, the teacher must be more careful in looking at the physical and psychological aspects of the students because of these aspects. If they experience disturbance can reduce or even eliminate student motivation. (4) Environmental conditions are elements that come from outside the student. The factors come from the family, school, or community environment. (5) The factors that exist in the learning process are dynamic between weak and strong conditional conditions. (6) The teacher's efforts to teach students (Teachers prepare themselves in teaching students starting from mastering the material, how to convey it, attract students' attention, and evaluate learning outcomes).

The level of achievement motivation is influenced by several factors, including (1) situational factors, (2) group norms, (3) set goals, (4) desired expectations, (5) risks arising as a result of the achievements obtained, (6) ideals that underlies, (7) attitudes towards life and the environment, (8) high self-esteem, (9) fear of success and a tendency to avoid success, (10) experiences, and (11) abilities contained in individuals or basic potential owned.

Participation

Participation in the mental and emotional involvement of a person in a group situation that encourages him to contribute to the group to achieve goals and responsibility for the business concerned. Participation in the participation of a person both mentally and emotionally to contribute to the decision-making process, especially regarding issues where the personal involvement of the person concerned carries out his / her responsibility to do this (Winardi, 2002; Ozbas, 2016). Student participation in learning is often interpreted as student involvement in planning, implementing, and evaluating learning (Mulyasa, 2004; Gamble & Bates, 2011).

The researcher participates in student participation that is a manifestation of student behavior in real terms in learning activities. It is the totality of a student's mental and emotional involvement to encourage them to contribute and be responsible for achieving a goal, namely achieving satisfactory learning achievement. To get a clear picture of involvement will explain the types of participation (Takahashi, 2018).

The types of participation are: (1) Participation in the form of thought psychological participation is a type of activity involved in activities to achieve goals. (2) Participation in the form of energy (physical participation) is the participation of individuals or groups with the opportunity, involving themselves in an activity with a specific purpose. (3) Participation in the form of energy, thoughts, and psychological. This participation is broader besides including physical and non-physical activities simultaneously. (4) Participation in expertise (participation with skills is a form of involvement from people or groups. Those who have skills usually also have an educational background formal and non-formal expertise. 5) Participation in the form of material participation, the participation of people or groups by providing items they own to help carry out these activities. (6)

Participation through paying the money this participation only contributes money to activities. The possibility of this participation occurs because the person or group cannot directly participate in the activity. Based on the above opinion, It concluded that participation. In this case, the individual or group does not appear active, including goods or money.

Student participation in learning is a form of mental and emotional involvement. Besides, participation is a form of behavior that is determined by five factors such as (Karatas, 2015): (1) Knowledge / cognitive, new knowledge about themes, facts, rules, and translation skills. (2) Situational conditions, such as physical environment, social environment, psychosocial and social factors. (3) Social habits, such as living habits and environment. (4) Needs, including the need for Approach (to get closer), Avoid (avoid), individual needs. (5) Attitudes, including views/feelings, willingness to react, social interactions, interests, and concerns. To encourage student participation are in various ways, including asking questions and responding to student responses positively, using structured experiences, and using a variety of methods that involve more students. Students become subjects as well as objects in learning. As a subject, students are individuals who carry out the teaching and learning process. As an object, student learning activities to achieve behavioral changes in learning subjects. For this reason, students need active participation in learning activities.

The active participation of learning subjects in the learning process is influenced by the ability factor that is related to the material to be studied. Student participation in learning is not dichotomous, meaning that there is or is no participation, but is a continuum, meaning that participation ranges from the lowest to the highest (Darsono, 2000). Teachers who interact closely with students can cause the teaching and learning process to be better and smoother. Once that, students feel close to the teacher, so students will actively participate in learning. Student participation in the learning process is essential because the teacher shows different reactions to those who do not participate (Garvey, 2011).

Mulyasa (2004) explained as follows: (1) There is emotional and mental involvement of students. (2) the willingness of students to contribute to achieving goals. (3) in learning activities, there are very beneficial things. From the various opinions of the experts above researcher summarized, regarding the meaning of participation, the types of involving, and the prerequisites for participation, then the indicator in this study is that students have contributed in the form of opinions, suggestions, personnel and are responsible for learning as well as students who have communication skills. Reciprocal

Learning Achievement

Achievement is the result achieved when doing a task or activity. According to Tu'u (2004), learning achievement is the mastery of knowledge or skills developed by subjects, usually indicated by test scores or scores given by the teacher. In line with that, learning Bloom in Darsono (2000) formulated as a change in behavior that includes three domains, namely cognitive, affective, and psychomotor.

Every student who carries out learning activities ultimately wants to know the results. The result of this learning activity is learning achievement. Achievement is an

integral part of the learning process. Achievement is a tangible skill that is measured. Learning is a process of changing new behavior as a result of one's own experiences in interaction with the environment. Learning achievement can be said to be the result of new skills from the learning process of someone who has good achievement in learning, meaning that he gets new skills results from what he learns (Suryabrata, 2001).

Learning is a school process in students obtaining a change in behavior in the form of knowledge, attitudes by learning objectives. Every time you complete a learning process, you want to know how to obtain success in the learning process. It means the extent to which changes as indicated in the learning objectives (Kudari, 2016). Learning achievement at school determined through assessments, both test, and non-test. The results of this measurement will reflect a person's ability to absorb lessons. It is what people often refer to as learning achievement. Value is the final formulation given by the teacher regarding the progress of student learning during a period (Suryabrata, 2001). Students with high report cards are high learning achievement. Students with low report cards are low learning achievement.

METHODS

This research has been carried out in Ensino Secundario Canossa Comoro Dili, Timor Leste. The sample in this study was 47 people from the class III social studies. The data collection technique used observation, questionnaires, and documentation. The analysis model used is quantitative analysis techniques. The regression analysis used is multiple regression. The general form of multiple regression with three independent variables, according to is $Y = a + b_1X_1 + b_2X_2$. To determine the multiple Liner equation, the predictors b_1 and b_2 can be found with the formula (Akdon & Riduwan, 2009) as follows

$$b_1 = \frac{(\sum x_2^2) \cdot (\sum x_1 y) - (\sum x_1 x_2) \cdot (\sum x_2 y)}{(\sum x_1^2) \cdot (\sum x_2^2) - (\sum x_1 x_2)^2}$$

$$b_2 = \frac{(\sum x_1^2) \cdot (\sum x_2 y) - (\sum x_1 x_2) \cdot (\sum x_1 y)}{(\sum x_1^2) \cdot (\sum x_2^2) - (\sum x_1 x_2)^2}$$

$$a = \frac{\sum Y}{n} - b_1 \cdot \left(\frac{\sum X_1}{n} \right) - b_2 \cdot \left(\frac{\sum X_2}{n} \right)$$

Helping the data analysis is accurate, data processing is carried out through the SPSS (Statistical Product and Service Solution) program.

1. To Determine Partial Correlation Coefficient

a. The partial correlation coefficient between X_1 and Y , if X_2 is controlled, it can be used, the formula is as follows: Formula:

$$r_{y12} = \frac{r_{y1} - r_{y2} r_{y12}}{\sqrt{(1 - r_{y2}^2)(1 - r_{12}^2)}}$$

Then the meaning test has used the formula:

$$t = \frac{r_{y12}\sqrt{n-3}}{\sqrt{1-r_{y12}^2}}$$

b. To determine the partial correlation coefficient between X2 and Y, if X1 is controlled, the formula used is:

$$r_{y12} = \frac{r_{y2} - r_{y1}r_{12}}{\sqrt{(1-r_{y1}^2)(1-r_{12}^2)}}$$

Test the significance using a formula:

$$t = \frac{r_{y21}\sqrt{n-3}}{\sqrt{1-r_{y21}^2}}$$

2. Correlation test

Multiple correlation analysis techniques is a technical analysis used to determine the magnitude of the relationship between two independent variables and one dependent variable, with the following formula:

$$R_{X1,X2,Y} = \frac{\sqrt{r_{X1,Y}^2 + r_{X2,Y}^2 - 2(r_{X1,Y})(r_{X2,Y})(r_{X1,X2})}}{1 - r_{X1,X2}^2}$$

3. Test Hipotesis

T-test statistical test is used to test the regression coefficient simultaneously. If the null hypothesis is rejected, it means that what is tested affects the dependent variable. Conversely, if the null hypothesis is accepted, the independent variable tested does not affect the dependent variable. If the null hypothesis is rejected, it means at least one independent variable has affected the dependent variable (Shen et al., 2011). Conversely, if the null hypothesis is accepted, it means the independent variables are not proved. The t-test hypothesis can use the regression coefficient significance test with the following formula:

$$t_{hitung} = \frac{r\sqrt{n-2}}{\sqrt{1-r^2}}$$

4. F test

The f-test is to test the significance of the regression coefficient together or simultaneously with the following formula:

$$F_{hitung} = \frac{\frac{R^2}{k}}{\frac{1-R^2}{n-k-1}}$$

5. Dominant Test

This dominant test was conducted by finding the partial correlation coefficient of each independent variable. This partial correlation coefficient is used to determine which independent variable has the most dominant influence on the dependent variable.

After finding out the amount of the contribution of the independent variables together to the dependent variable, it is necessary to look for the coefficient of determination (R2) with the KP formula = $(r_{x1,x2,y})^2 \times 100\%$

Research result 1.

Multicollinearity Test to see whether there are multicollinearity symptoms. It is identified by looking at the VIF /Variance Inflation Factor. value of the independent variable around the number 1 and less than 10 ($VIF < 10$) for more details it can be seen in the following table

Table 1 value VIF independent variable

Independent variable	VIF	Conclusion
Motivation (X1)	1.309	free multicollinearity
Participation (X2)	1.309	free multicollinearity

The table showed the results of the multicollinearity calculation with the identification of the VIF value. It shows that there is no multicollinearity between the independent variables because of the VIF value < 10.2 .

6. Autocorrelation Test

The autocorrelation test is to see whether the members of the observations in the same independent variables are related to one another. If there is, the model is less accurate in predicting. Durbin Watson table values for DL and DU. For the Durbin Watson, table values can be seen in the following table

Table.2 value Durbin Watson

Model	Std. Error of the Estimate	Durbin-Watson
1	6.28849	2.080

The table showed that Durbin Watson's count is 2,080. With the value of $N = 74$ and $k = 2$. Then from the Durbin Watson table, the value of $dL = 1.28$ and $dU = 1.57$ is obtained. It was the DW test is in $DU < DW < 4 - DU$ ($1.28 < 1.080 < 2.43$). It showed there are no symptoms of autocorrelation. 2. Hypothesis Testing to prove this hypothesis, the F test is used to test the meaning of the regression coefficients simultaneously. Based on the results of the F test according to the calculation of SPSS for windows version 19.00 in the attachment, it showed in the following table:

Table. 3 Simultaneous Hypostasis Test

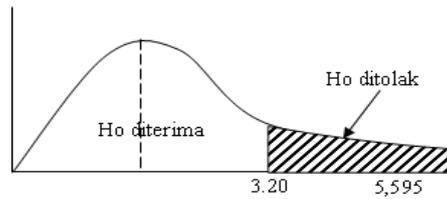
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1130.567	2	565.283	14.295	.000
	Residual	1739.986	44	39.545		
	Total	2870.553	46			

a predictors: (constant), motivation, student participation

b Dependent Variable: learning Achievement

The table shows that the value of F-count is 14.295 is a significant level of 0.007. From F-table to F_{α} , 2.74 obtained 3.20 is smaller than F-table (F-count = 14.295

$> F_{\alpha}$, $2.74 = 3.12$) and a significant value of $0.000 < 0.05$, it can be concluded that the motivation variable (X1), student participation (X2) simultaneously / simultaneously have a significant effect on learning achievement (Y). While the revenue area curve is as follows:



This showed that $F\text{-count} = 5,595 > F\text{table} = 3.20$. Then H_0 is rejected at the 95% level of confidence. It means significant, or the significant value of the F test is 0.007. It is smaller than a by 5% that H_0 is rejected means H_1 is accepted. This t-test is used to prove the truth of the second hypothesis that states that it is assumed that the motivation variable (X1) and student participation (X2) partially affect the learning achievement of Accounting (Y). Furthermore, the partiality of each variable can be seen from the t value obtained from the t-test in the following table:

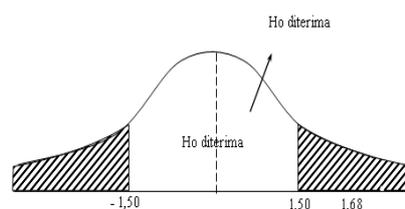
Tabel 4. T-test

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	4.427	9.046		0.489	0.627
	X1	0.251	0.168	0.201	1.500	0.141
	X2	0.848	0.226	0.505	3.757	0.001

The steps for testing this partial hypothesis are as follows:

a. Partial test between the motivation variable (X1) on learning achievement (Y).

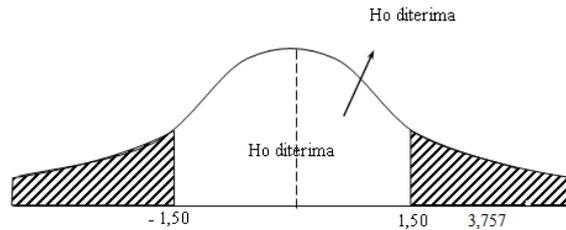
The table above shows that for the motivation variable (X1) on learning achievement (Y) with a value of $t\text{-table} = 1.68$. It is greater than the $t\text{-count} = 1.50$. With the following graphic:



The calculation showed that partially the motivation variable (X1) has no significant effect on the learning achievement variable (Y).

b. Partial test between the participation variable (X2) on learning achievement (Y).

The table shows the participation variable (X2) on learning achievement (Y) with a value of $t\text{-table} = 3.757$. It is greater than the $t\text{-count} = 1.50$. With the following graph:



The description above is concluded that the second hypothesis states that the motivation partially does not affect learning achievement in class III IPS students at Ensino Secundario Canossa. It is proven the participation affects achievement learning in class III IPS at Ensino Secundario Canossa accepted. So, the third hypothesis can be concluded that motivation and participation the most dominant has a significant effect on learning achievement in class III IPS students at Ensino Secundario Canossa is student participation.

Furthermore, multiple linear regression analysis is used to determine the relationship and influence of two or more independent variables on the dependent variable. Multiple linear regression analysis was used to decide the relationship model between learning motivation and participation in learning achievement. The following are the results and models of the relationship between the independent variables and the dependent variable based on the results of the analysis using SPSS version 19.00 for Windows software:

Table 5. Result of Analysis of Multiple Regression Coefficients

Model		Unstandardized Coefficients	
		B	Std. Error
1	(Constant)	4.427	9.046
	X1	.251	.168
	X2	.848	.226

Based on the results of the calculations, the multiple linear regression model is $Y = 4.427 + 0.251 X1 + 0.848X2$. The results of the calculation of the multiple linear regression above, the interpretation of the model, if the constant value of 4.427 indicates that, if the value of the independent variable consisting of learning motivation (X1) and student participation (X2) is 0 (zero), then the amount of learning achievement is amounting to 4,427. The value of the learning motivation coefficient (X1) is 0.251. Where the coefficient is positive, it explains that the effect of learning motivation on learning achievement is unidirectional, meaning that the higher the students learn motivation, the higher the learning achievement.

The value of this coefficient can be concluded that, if the motivation to learn increases by one unit, then the amount of achievement will increase by 0.251 units, assuming the other independent variables are constant (unchanged). The value of the participation coefficient (X2) is 0.848. It can be explained that the effect of participation in learning achievement is unidirectional, meaning that the higher the student's participation, the greater the student's learning achievement. The coefficient value in the model above explains if student participation increases by one

unit, learning achievement will also increase by 0.848. It was assuming other independent variables are constant.

The contribution of the two independent variables to the dependent variable was found out. It showed from the calculation of the adjusted R square value or the coefficient of determining learning motivation and participation in learning achievement.

Table 6 Goodness of Fittest
Model Summary

Model	R	R Square	Adjusted Square	R	Std. Error of the Estimate
1	.628	.394	.366		6.28849

a predictors: (constant), motivation, students participation

b Dependent Variable: Learning achievement

The table above shows that the R-value correlation coefficient is 0.628. It indicates a very close correlation between learning motivation and student participation and learning achievement. The R square value was 0.394 indicated that 39.4% of learning achievement is influenced by student motivation and participation. Meanwhile, the remaining 60.6% of accounting learning achievement at Ensino Secundario Canossa in the 2012 academic year was influenced by other factors beyond the model used.

DISCUSSION

The Effect of Learning Motivation on Learning Achievement

Based on the results of calculations with multiple linear regression analysis of the acquisition value. In the model regression equation, it is known that the motivation variable (X1) shows a positive regression coefficient (unidirectional) with a value of 0.251. This shows a positive direction or a unidirectional relationship between the learning motivation variable and learning achievement. This may imply that if the learning motivation increases. The learning achievement will increase, and on the other hand, the learning discipline decreases. The learning achievement will increase if variable X1 affects. It happened because the t-value of 1,500 is greater than the t-table of 1.99. It impacted a significant by 0.141. It means Ho is accepted by Ha is rejected. It showed that learning motivation has no significant influence on learning achievement.

Thus, it can be said that the achievement of accounting learning in grade III social studies at Ensino Secundario Canossa. It does not affect because this subject is a subject that must be mastered by students. So, students will feel this subject is essential to understanding. The student can organize it, students have a strong argument to obtain grades.

The Effect of Student Participation on Learning Achievement

In the results of statistical calculations showing the number of multiple linear regression coefficients from the acquisition value of the model regression equation, it is known that the participation shows a positive regression coefficient unidirectional value was 0.848. This indicates a positive direction. This means that if the more involved and participated students in various activities, including the teaching and learning process, the learning achievement of accounting is shown to increase. On the contrary, if student participation is not maximal, the learning achievement will decrease (Ghaith & Diab, 2008).

The participation partially has a significant effect on learning achievement. It because of t-count of 3, 757 is higher than t table = 1.99 with a significance value of 0.000, so that H_0 is rejected and H_a is accepted, or it can be said that student participation has a significant effect significant for accounting learning achievement. So, in the analysis of the research data, it was found that the influence of the learning environment on the learning achievement of accounting in class III IPS at Ensino Secundario Canossa was quite strong. The learning involves students in planning, implementing, evaluating, and learning. So, student participation is a form of real student behavior in learning activities. It is the totality of student involvement to encourage them to obtain satisfactory learning achievement.

The Influence of Student Motivation and Participation on Learning Achievement

The results of the analysis show that learning motivation and student participation simultaneously have a significant effect on learning achievement. This is indicated by the F-count value greater than F-table, namely 14, 295, while F-table is 3.12 (F-count 14, 295 > F-table 3.12). Because it has a probability value far below 0.05, which is equal to 0.000. The research hypothesis motivation and student participation simultaneously have a significant effect (Prowse & Delbridge, 2013) on accounting learning achievement in class III social studies students at Ensino Secundario Canossa.

This is evidenced by the R-value was 0.628. The adjusted R square price was 0.366. The R represents the magnitude of the correlation or relationship between motivation and student participation in accounting learning achievement. This means that the relationship between learning motivation and learning participation in accounting learning achievement in class III IPS students at Ensino Secundario Canossa in 2018 is higher and positive. The unidirectional nature (positive) explains that if learning motivation and participation increase, student learning achievement will also be significant.

CONCLUSION

Based on the results of the analysis and discussion above, the authors conclude that: learning motivation and student participation simultaneously have a significant effect on accounting learning achievement in class III students majoring in social studies at Ensino Secundario Canossa, with a value of F-count 14, 295 with a significance of 0.000. And the correlation value is 0.628. The motivation variable itself does not influence learning achievement. It because of the t-count < t table. The mark of the t-count was 1.50 < from t-table of 1.68. It means H_0 is accepted at the 95% significance level, or the significant value of the t-test is 0.141. This showed a higher

than 5%. This means H_0 is accepted by H_2 is rejected. Participation affects accounting learning achievement. It indicated in calculation obtained that the t-count is $3.757 >$ from t-table of 1.68. It means H_0 is rejected at the 95% significance level. The significant value of the t-test was 0.001. It means smaller than 5% that H_0 is rejected by H_1 is accepted. The partial correlation value of each variable is 1.50 for the motivation variable and 3.757 for the participation variable.

Between the learning motivation and student participation, the most dominant influence on accounting learning achievement in grade III students of the Social Studies Department at Ensino Secundario Canossa Dili is participation. This is evidenced by the highest coefficient of determination (r^2) is motivation. It showed by 0.394 the higher partial correlation value was 0.628. It is suggested school director leaders or educators always involve students in various activities, especially the teaching and learning process. The reason is to increase learning achievement. The suggestion was addressed to the government that holds scientific activities and always involves students in various scientific activities. This to open students' horizons to know the knowledge needed.

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