

ABSTRAK

Sherina Lutfi Ramadhani. 2025. *Peran Mediasi Motivasi Belajar Dalam Pengaruh Dukungan Orang Tua Dan Lingkungan Sekolah Terhadap Hasil Belajar Administrasi Pajak*. Skripsi. Program Studi Pendidikan Akuntansi, FKIP, Universitas PGRI Madiun. Pembimbing (I) Dr. Elva Nuraina, S. E., M. Si , (II) Dr. Nur Wahyuning Sulistyowati, S. E., M. Pd

Hasil belajar administrasi pajak yang baik dapat meningkatkan pemahaman siswa mengenai perpajakan. Penelitian ini bertujuan untuk menganalisis pengaruh dukungan orang tua dan lingkungan sekolah terhadap hasil belajar administrasi pajak siswa, serta menguji peran mediasi motivasi belajar dalam hubungan tersebut. Penelitian ini menggunakan pendekatan kuantitatif dengan desain eksplanatori. Sampel penelitian adalah 96 siswa kelas XI Akuntansi di SMKN 2 Jiwan, yang dipilih melalui teknik purposive sampling. Instrumen penelitian berupa kuesioner dengan skala Likert, dan data dianalisis menggunakan aplikasi SmartPLS4. Hasil analisis menunjukkan bahwa dukungan orang tua dan lingkungan sekolah berpengaruh positif dan signifikan terhadap hasil belajar administrasi pajak. Motivasi belajar juga terbukti memiliki pengaruh signifikan terhadap hasil belajar. Selain itu, motivasi belajar memediasi secara signifikan hubungan antara dukungan orang tua dan hasil belajar, serta antara lingkungan sekolah dan hasil belajar. Nilai R-square menunjukkan bahwa variabel dukungan orang tua, lingkungan sekolah, dan motivasi belajar mampu menjelaskan 82,6% variabel hasil belajar administrasi pajak. Temuan ini menegaskan pentingnya keterlibatan orang tua dan lingkungan sekolah yang kondusif serta peningkatan motivasi belajar dalam upaya meningkatkan capaian akademik siswa.

Kata kunci: Dukungan orang tua, lingkungan sekolah, motivasi belajar, hasil belajar, administrasi pajak.

ABSTRAK (Bahasa Inggris)

Sherina Lutfi Ramadhani. 2025. The Mediating Role of Learning Motivation in the Influence of Parental Support and School Environment on Tax Administration Learning Outcomes. Skripsi. Program Studi Pendidikan Akuntansi, FKIP, Universitas PGRI Madiun. Pembimbing (I) Dr. Elva Nuraina, S. E., M. Si , (II) Dr. Nur Wahyuning Sulistyowati, S. E., M. Pd

Good tax administration learning outcomes can improve students' understanding of taxation. This study aims to analyze the influence of parental support and the school environment on students' tax administration learning outcomes, and to examine the mediating role of learning motivation in this relationship. This study used a quantitative approach with an explanatory design. The sample was 96 11th-grade Accounting students at SMKN 2 Jiwan, selected through a purposive sampling technique. The research instrument was a questionnaire with a Likert scale, and the data were analyzed using the SmartPLS4 application. The analysis results showed that parental support and the school environment had a positive and significant effect on tax administration learning outcomes. Learning motivation was also shown to have a significant influence on learning outcomes. In addition, learning motivation significantly mediated the relationship between parental support and learning outcomes, as well as between the school environment and learning outcomes. The R-square value showed that the variables of parental support, school environment, and learning motivation were able to explain 82.6% of the tax administration learning outcome variable. These findings emphasize the importance of parental involvement and a conducive school environment, as well as increasing learning motivation in efforts to improve student academic achievement.

Keywords: Parental support, school environment, learning motivation, learning outcomes, tax administration.