

***THE EFFECT OF VISUAL MEDIA USE IN ACCOUNTING
LEARNING ON LEARNING MOTIVATION AND
UNDERSTANDING OF STUDENTS OF BENGKALIS STATE
POLYTECHNIC***

Author Name : MISSIYAH
Student Of Number : 5304211365
Supervisor : Rosmida, S.E., M.Si.,CGGA, BFA

ABSTRACT

The purpose of this study is to determine the effect of using visual media in accounting learning on students' learning motivation and understanding. This research employed a quantitative approach using multivariate multiple linear regression analysis. Data were collected through the distribution of questionnaires to students from four cohorts, namely semesters 1, 3, 5, and 7 at Politeknik Negeri Bengkalis who had taken accounting courses. The total number of respondents was 156 students selected using a saturated sampling technique, in which the entire population was used as the sample due to its manageable size. Data analysis was carried out using SPSS version 26. The results of hypothesis testing showed that the use of visual media had a positive and significant effect on learning motivation, with a significance value of $0.000 < 0.05$, a t-value of 10.364, and a beta coefficient of 0.641, indicating a strong influence. Meanwhile, the effect of visual media on students' understanding was also significant, with a significance value of $0.000 < 0.05$ and a t-value of 10.074.

Keywords: *Visual Media, Accounting Learning, Learning Motivation, Student Understanding, SPSS 26*