The Effect Of Accounting Study Club And Online-Based Mentoring On Student Academic Achievement With Motivation As An Intervening Variable: An Analysis Of Accounting Student Behavior During The Covid-19 Pandemic

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Abstract

This study aims to examine the effect of the Accounting Study Club and Online-Based Mentoring on the Academic Achievement of the Accounting Study Program FEB Unimal Students with Motivation as an Intervening Variable During the Covid-19 Pandemic. The sample in this study was 60 students of FEB Unimal accounting study program. In sampling, the authors use the technique of Non Probability Sampling or Saturated Sample (census), which is a sampling method if all members of the population are used as samples. The data obtained from the results of distributing questionnaires. This study uses primary data of 60 observations with multiple linear regression estimation and path analysis of intervening variables. The results of the study found that the Accounting Study Club and Motivation variables had a positive and significant effect, while Online-Based Mentoring had no influence on the Academic Achievement variable. In addition, it was also found that the Motivation variable mediates the Accounting Study Club variable on the Academic Achievement variable and Motivation mediates the Online-Based Mentoring variable on the Academic Achievement variable.

Keywords : Accounting Study Club, Online Based Mentoring, Motivation, Academic Achievements

INTRODUCTION

As an educational institution, higher education is one of the important educational facilities in the process of transferring values and knowledge that takes place between educators, namely senior students and students as students, so that from this process it is hoped that they will be able to produce superior individuals and be able to contribute significant for the progress of the nation and state. One indication of the achievement of educational success is the increase in student achievement in lectures. According to Suryabrata (2006), states that "Learning achievement is the result achieved from an exercise, an experience that must be supported by awareness". Based on the facts that occurred in the accounting department of the Malikussaleh University (Unimal) which has been surveyed that the student achievement of accounting students on average is still below the achievement standard / GPA below 3.50.

An extracurricular study group that focuses on improving student achievement on campus, especially at the Malikussaleh University Accounting Study Program, which is named the Accounting study club. Accounting study club which is a forum for accounting students who want to develop

their abilities in the field of accounting. Students who enter the Accounting study club room are students who really have the ability in the academic field of accounting, who are selected through a series of selection processes, whether they are written tests, interviews, or presentation tests or debate tests. Accounting study club is held every month to share Accounting courses. In addition, members of the Accounting study club will be prospective students who will be sent as representatives of the competition (Delegation). The function of the Accounting study club can also assist in the smooth running of field work programs, namely discussions and provision of tutors.

The samples taken were accounting students at Malikussaleh University. The number of students who took part in the Accounting Study Club program was 58 students with 2 students as mentors. Based on the results of the pre-survey, there were 30 students from the class of 2020 who took part in the Accounting Study Club program with an average GPA above 3.50, there were only a few students who had an IP below a grade of 3.50. Class of 2019 students totaled 9 people who had an average first semester GPA above 3.50 and some experienced an increase in the 2nd semester after joining the Accounting Study Club program. Furthermore, the 2018 batch of students, which amounted to 18 students with first semester GPAs were all above 3.50, there were only 3 students who were below 3.50. However, the IP value increased in semester 2 after joining the Accounting Study Club program. From this explanation, it can be concluded that the Accounting Study Club program is said to be successful with 2 mentors from the 2017 class.

The decline in the GPA of students was caused by the ineffectiveness of the teaching and learning process in the lecture hall, the decrease in the value of each student was also indicated by the online teaching and learning process caused by the issue of the corona virus (covid-19). At the end of 2019 until the beginning of 2020 the world was hit by a virus outbreak called Covid-19 which made restrictions on socializing between individuals and other individuals which also had an impact on the teaching and learning process. Face-to-face lectures that are usually carried out by each student are replaced with online learning processes. Things that can be done related to overcoming so that students do not miss the material, senior students form an online-based Accounting Study Club, as well as seniors and fellow class mates who discuss using online social media such as the Zoom application. , WhatsApp groups and also Google ClassRoom.

If senior students provide their knowledge and students need the knowledge provided by senior students, thus harmony will be created between senior students and students. With this harmony, student learning activity will increase. Active in learning can improve student achievement. If student learning activity decreases, student achievement will also decrease. For some senior students at Malikussaleh University, especially in the accounting study program, senior students do not memorize the names of their students or even forget that they are students. So that the harmony between student students and senior students is not well established.

Based on previous research conducted by Romi (2018) the effect of study clubs (study groups) and student activity in the learning process on student achievement in accounting students, faculty of teaching and education, Muhammadiyah University Surakarta in the 2017/2018 academic year where the research results show that the Study Club has a positive and positive effect. significant effect on the learning achievement of accounting students, faculty of teacher training and education at Muhammadiyah University of Surakarta in the 2017/2018 academic year.

Likewise, research conducted by Hasma (2012) with the title of his thesis the effect of study club activities (study groups) in schools on student learning outcomes in economic subjects at Madrasah Aliyah Negeri 1 Pekanbaru where the results of his research that Study Club has a positive but not significant effect on the results student learning.

Mentoring is part of developing a work performance culture which is caused by three reasons, namely forming a sense of unity within the organization, increasing a sense of membership, and improving interpersonal relationships within the organization (Cahyono, 2005). The mentoring program is an academic effort carried out by the Faculty of Economics and Business, Malikussaleh University with the aim of providing academic supplies for new students to make it easier for students to attend lectures.

The courses being mentored for students from the 2017 to 2019 batches are Accounting courses because at the time this mentoring program will be implemented, students are formally programming Accounting courses as well. The technical implementation of this mentoring program is regulated by a system of empowering upper semester students as mentors appointed by the study program. This study tries to analyze the extent of the relationship between the success of FEB Unimal Accounting Study Program students from the 2017 to 2019 batches in getting the value of Accounting courses with mentoring programs that have been provided by certain parties and have been followed with the aim of getting a high GPA in the next semester.

Based on previous research conducted by Rohana and Zaki (2009) with the title of research on the relationship of mentoring with the success of Islamic economics students in accounting courses with the results that mentoring has a positive and significant effect on student success. Meanwhile, according to Christina (2016)

with the title research on the impact of mentoring on the success of start-up businesses: a case study on start-up businesses in Indonesia where the research results have a positive but not significant effect.

But in reality, students who are less active in learning in the classroom can improve their learning achievement through study club tutoring and there are even some students who have high academic achievement. This shows that the study club has an effect on student learning activities in achieving achievement. Based on the above background, the following problems can be formulated: Accounting Study Club has an effect on academic achievement, Online-Based Mentoring has an effect on Academic Achievement, does Motivation affect Academic Achievement in Accounting Study Program students, Faculty of Economics and Business, Malikussaleh University, does accounting study club affect achievement academic performance through motivation, does online-based mentoring affect academic achievement through motivation during the 2019 COVID-19 pandemic?

LITERATURE REVIEW

Expectancy Theory

Expectancy Theory in Vroom's Expectancy theory is a person's belief that the amount of effort or effort he makes will lead to an increase in performance which will then get greater results. In other words , the higher a person's effort or effort, the higher his performance.

In the educational process, achievement is limited to learning achievement or academic achievement. Djamarah (2002) defines academic achievement as the results obtained in the form of impressions that result in changes in the individual as the end result of learning activities. While the definition of academic achievement according to Azwar (2002) is

evidence of improvement or achievement obtained by a student as a statement of whether there is progress or success in educational programs. Furthermore, according to Suryabrata (2006) academic achievement is the last learning result achieved by students within a certain period of time, which in school students' academic achievement is usually expressed in the form of certain numbers or symbols.

Types of Academic Achievement

According to Bloom et al in (Oemar Hamalik, 2009), categorizing achievement is divided into three domains, namely:

1. Cognitive domain, includes knowledge, understanding, application, analysis, synthesis, and evaluation abilities.
2. Affective domain, includes acceptance behavior, welcome, assessment, organization and characterization.
3. The psychomotor domain includes motor skills in the form of perception, readiness, guided movements, accustomed movements, complex movements, adjustment of movement patterns and creativity.

Academic Achievement Indicator

According to Benjamin Bloom in (Agus, Suprijono, 2010) said the indicators of learning/academic achievement are as follows:

1. Knowledge is a person's ability to recall or recognize names, formulas, terms and ideas without expecting the ability to use them.
2. Comprehension is the level of ability that expects students to be able to understand the meaning or concepts, situations, and facts they know.
3. Application
4. Analysis is a person's ability to detail or describe a material or condition according to smaller parts and is able

to understand the relationship between parts or factors with other factors.

5. Synthesis (synthesis) is a process that combines parts or elements logically, so that a new pattern is formed. Analysis is defined as breaking integrity into parts.
6. Evaluation (evaluation) is giving a decision about the value of something that may be seen in terms of goals, ideas, ways of working and someone's method to be used in providing a value.

Accounting Study Club

Group is a social unit, which consists of several individuals as members of a group where these individuals have a certain status or role and in the social unit a set of norms that govern group behavior applies. According to Witherington (2003), in the book educational psychology, learning is a change in personality that reveals itself a new pattern of reactions in the form of skills, attitudes, habits, intelligence or understanding.

According to Abdullah (2011) the indicators of the accounting study club are as follows:

1. Increase confidence in students' abilities
2. Develop students' ability to socialize
3. Create more effective behavior
4. Improve communication skills both verbally and nominally
5. Improve student learning outcomes

Definition of Mentoring

The definition of mentoring according to the popular scientific dictionary in Wirjono (2011) is an advisor (who is trusted), mentor, guide, caregiver. The advantage derived from the mentoring process according to Hunt and Michael (1983) in Wirjono (2011) is to develop organizational values and norms as well as facilitate the development

of managerial talent in a professional manner as well as educate the less experienced. The definition of mentoring according to Kreitner and Kinicki (2005) is a process of forming and maintaining an intensive relationship between seniors and juniors. According to David (2002) Mentoring is "a process that is more directed to the desire to share knowledge, especially to someone who does not have experience so as to increase the relationship of trust between others.

Motivation

The next variable is motivation. According to Sukmadinata (2003), the term motivation can be interpreted as a force that drives individual activities.

According to Siagian (2008) the definition can be stated that the indicators of motivation are as follows:

1. Driving Force, the spirit given by the company to its employees to motivate employees so that their performance in the company becomes better. The driving force can take many forms. One of them is a reward to employees or in the form of bonuses.
2. Willingness The encouragement or desire in every human being to form and realize themselves, in the sense of: developing all their talents and abilities, and increasing the standard of living.
3. Willingness Sincerity in every job demands given by the company to achieve the goals and expectations that the company expects of its employees.
4. Building Expertise The ability to do something about a role it has. This ability can be used properly according to the employee's job description.

5. Forming Skills The ability to use reason, thoughts, ideas and creativity in doing, changing or making something more meaningful so as to produce a value from the work.
6. Responsibility A person's awareness of behavior or actions, both intentional and unintentional. Responsibility also means acting as an embodiment of awareness of obligations.
7. Obligations Something that must be carried out by everyone to complete every task that has been given to each individual / organization in the company.
8. Purpose The initial action of making a plan so that when it is implemented it can lead in line with the goals and targets that have been previously announced.

Relationship Between Variables

The relationship of variables to analyze the effect of Accounting Study Club on Academic Achievement of Students of Accounting Study Program, Faculty of Economics and Business, Malikussaleh University, influence of Mentoring on Academic Achievement of Students of Accounting Study Program, Faculty of Economics and Business, Malikussaleh University.

conceptual framework

In order to clearly understand the flow of this research, a clear conceptual framework is needed. The conceptual framework is a tentative conclusion from a theoretical review that reflects the relationship between the variables being studied. According to Sugiyono (2016) the conceptual framework is a model that explains that the relationship between a theory and important factors is known in a particular problem.
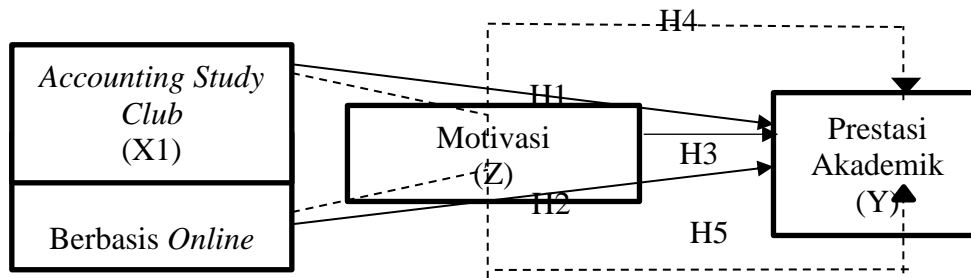
Figure 1 Conceptual Framework

Based on the framework above, the writer tries to formulate a hypothesis which is a temporary conclusion from the research as follows:

H1 : Accounting study club has an effect on academic achievement .

H2 : Mentoring online -based effect on academic achievement .

H3 : Motivation has an effect on academic achievement .

H4 : Motivation mediates the effect of accounting study club on achievement academic.

H5 : Motivation mediates the effect of online -based mentoring on achievement academic.

METHOD APPROACH

Types of research

This study explains and sees how far the influence of Accounting Study Club and Mentoring on Academic Achievement of Accounting Study Program Students, Faculty of Economics and Business, Malikussaleh University with a confounding variable, namely motivation as an intervening variable, meaning that the variable that relates the influence of the independent variable to the dependent variable .

Population and Sample

Population

According to Sugiyono (2014) explaining that the population is a generalization area consisting of objects or subjects that have certain qualities and characteristics determined by researchers to be studied and then drawn conclusions. In this study, the population was all students of the Accounting Study Program, Faculty of Economics and Business, Malikussaleh University .

In this study, the population was all students of the Accounting Study Program, Faculty of Economics and Business, Malikussaleh University . The population in this study were all accounting students from the 2017 to 2020 class who were active in the accounting study club and mentoring, the data was obtained from the Eduvation (accounting study club) with the following details: Accounting students class 2017 with a total of 2 students As a Mentor , the class of 2018 to 20-20 has 6 0 students . So, the total population in this study was 60 students from the 2017 to 2020 batch of students.

Sample

The sample is part of the population that has relatively the same characteristics and is considered to be representative of the population. The sample is part of the number and characteristics possessed by a population to be studied. Determination of the sample in this research is done with the type of Non Probability Sampling . Non Probability Sampling is not chosen

randomly. Not all elements or elements of the population have the same opportunity to be selected as samples. According to Sugiyono, (2015). Non-probability sampling is a technique that does not provide equal opportunities/opportunities for each element or member of the population to be selected as a sample. The selected non-probability sampling technique is saturated sampling (census), which is a sampling method when all members of the population are used as samples.

Based on the sampling method above, the number of samples used in this study amounted to 60 students. The reason the researchers limited the sample to only students from the 2017 to 2020 batches was because so that researchers could see changes in GPA, of course, in upper semester students. That is, between semester 1, semester 2, semester 3, semester 4, semester 5 and semester 6. Meanwhile, if the researcher takes research on new students or first semester students, it is because there is still no comparison of the GPA obtained. Meanwhile, if the sample is taken below the class of 2016 2015 onwards, then the sample obtained cannot meet the data. Because most of the students in that semester have graduated or are rarely in the campus environment. So the researchers chose the 2017 2018, 2019 and 2020 batch samples as the object of this study .

RESULTS AND DISCUSSION

Results
The results of this study will discuss the Effect of Accounting Study Club and Online - Based Mentoring on Academic Achievement of Accounting Study Program FEB Unimal Students With Motivation as an Intervening Variable During the Covid-19 Pandemic. In this study using SPSS 26 software .

1. Multiple Linear Regression Analysis

Table 1 Results of Multiple Regression Analysis Equation 1

Coefficients [a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	6.644	1.503		4.420	.000
total.x1	.559	.119	.564	4.674	.000
total.x2	.353	.144	.295	2.448	.017

a. Dependent Variable: total.y

The equations that can be arranged in this study are as follows:
equation :
$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + e$$
Based on the table in above, it can be seen that the constant value (α) is 6.644 and the regression coefficient for the Accounting Study Club (X1) is 0.559 , the Online - Based Mentoring variable (X2) is 0.353. The values of these constants and regression coefficients (α and) are included in the following multiple regression equation :
$$Y = \beta_0 + \beta_1 X_1 + \beta_2 X_2 + e$$
So that it becomes:
$$Y = 6.644 + 0.559\,X1 + 0.353\,X2 + e$$

Table 2 Results of Multiple Regression Analysis Equation 2

Coefficients ᵃ

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	3,477	1,459		2,383	.021
total.x1	.384	.109	.387	3,512	.001
total.x2	.144	.132	.120	1.093	.279
total.z	.309	.067	.451	4.639	.000

a. Dependent Variable: total.y

The equations that can be arranged in this study are as follows:

equation :

$$Y = {}_0 + {}_1X_1 + {}_2X_2 + {}_3Z + e$$

Based on the table in above, it can be seen that the constant value (α) is 3.477 and the regression coefficient for the Accounting Study Club (X1) is 0.384 , the Online - Based Mentoring variable (X2) is 0.144, the Motivation variable (Z) is 0.309. The values of these constants and regression coefficients (α and) are included in the following multiple regression equation:

$$Y = {}_0 + {}_1X_1 + {}_2X_2 + 3\_Z + e$$

So that it becomes :

$$Y = 3.477 + 0.384 X1 + 0.144 X2 + 0.309 Z + e$$

2. Hypothesis Test

a. Partial Hypothesis Testing (t Test)

According to (Ghozali, 2009) the t-test statistic basically shows how far the influence of one independent variable individually in explaining the dependent variation. This test is carried out with the following conditions:

a) If the significance value (Sig). < 5% (0.05), then the hypothesis is accepted

b) If the significance value (Sig). > 5% (0.05), then the hypothesis is rejected.

Based on the results of the calculations in table 4.9, the magnitude of the t-table number is provided that t-table = t (a; nk) or (0.05; 60-3) = t (0.05; 57) so that

the value is 1.672. Then it can be seen the influence of each of the following variables.

Variable Accounting Study Club (X1) obtained the value of t count as 3.512 . This means t count > t table (3,512 > 1,672), while the significance level obtained is 0.001, which means the significance level is smaller than 0.05 (0.001 < 0.05) so it can be said that H1 is accepted . That is, the Accounting Study Club has an effect on Academic Achievement. The direction of the positive regression coefficient means that Accounting Study Club has a significant influence on Academic Achievement.

Variable Online - Based Mentoring (X2) obtained the value of t count as 1.093. This means t count < t tab el (1.093 < 1.672), while the significance level obtained is 0.279 , which means that the significance level is greater than 0.05 (0.279 > 0.05) so it can be said that H2 is not accepted. That is, Online - Based Mentoring has no effect on Academic Achievement. The direction of the regression coefficient is positive but Online - Based Mentoring does not have a significant effect on Academic Achievement.

Motivation variable (Z) obtained the value of t count as 4.639. This means t count > t tab el (4,639 > 1,672), while the significance level obtained is 0,000 , which means that the significance level is less than 0 , 05 (0.000 < 0 , 05) so it can be said that H3 is accepted. That is, motivation has an effect on academic achievement. The

direction of the positive regression coefficient means that motivation has a significant influence on academic achievement.

b. Simultaneous Hypothesis Testing (F Test)

The F test was conducted to determine the effect of the independent variable on the dependent variable simultaneously . The results of the F test can be seen in table 4.1 0 below :

Table 3 F . Test Results

ANOVAa

	Model	Sum of Squares	df	Mean Square	F	Sig.
1	Regression	665,676	3	221,892	57,459	.000 [b]
	Residual	216,258	56	3,862		
	Total	881,933	59			

a. Dependent Variable: total.y

b. Predictors: (Constant), total.z, total.x2, total.x1

The magnitude of the F table number with the provisions df 1 = k-1, df 2 = nk, then it can be seen in the F table the value of df 1 = 3-1 = 2 , df 2 = 60-3 = 57, then the table F value is 3, 16. Based on Table 4.1 0 di above it can be seen that the value of F calculate s equal to 57.459 which means F count > F table (57,459 > 3 ,16 . Thus, it means that the Accounting Study Club (X1) variable simultaneously , Online Based Mentoring (X2), Motivation (Z) simultaneous and significant effect on Academic Achievement (Y).

3. Coefficient of Determination Test (R^2)

The coefficient of determination aims to measure the ability of the model to explain variations in the dependent variable. The result of the coefficient of determination d can be seen in the table below below :

Table 4 Coefficient of Determination Test Results

Model Summary [b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.869 [a]	0.755	0.742	1,965	1,768

a. Predictors: (Constant), total.z, total.x2, total.x1

b. Dependent Variable: total.y

The value of the coefficient of determination can be seen in the Adjusted R Square which is worth 0.742. This shows that the ability of the independent variables (Accounting Study Club, Online - Based Mentoring , and Motivation) in explaining the variation of the dependent variable (Academic Achievement) is 74%, while the remaining 26% is caused by other variables not included in this study. . The value of the

coefficient of determination is quite good (more than 50%). It means that the ability of the independent variable in explaining the dependent variable in this study is quite good.

4. Path Analysis Results

Testing this research using path analysis (path analysis). Path analysis is an extension of multiple linear regression analysis. Regression analysis was performed twice. The first regression analysis was to determine the strength of the relationship of the independent variable to the dependent variable directly without any intervening variables. The second regression analysis was to determine the strength of the relationship of the independent variable to the dependent variable, followed by the intervening variable to test the indirect effect.

Based on table 4.8, the unstandardized coefficients beta value of the Accounting Study Club variable (X 1) of 0.559 is the path value or P1 path. The value of unstandardized coefficients beta of the Online Based Mentoring (X2) variable of 0.353 is the path value or P 2 path .

Based on table 4.9, the unstandardized coefficients beta value of the Accounting Study Club variable (X 1) of 0.384 is the path value or P3 path. The value of the unstandardized coefficients beta of the Online - Based Mentoring variable (X2) of 0.144 is the path value or P4 path. The value of unstandardized coefficients beta of the Motivation variable (Z) of 0.309 is the path value or P5 path. The interpretation of the path analysis results can be seen in Figure 4.3 below :
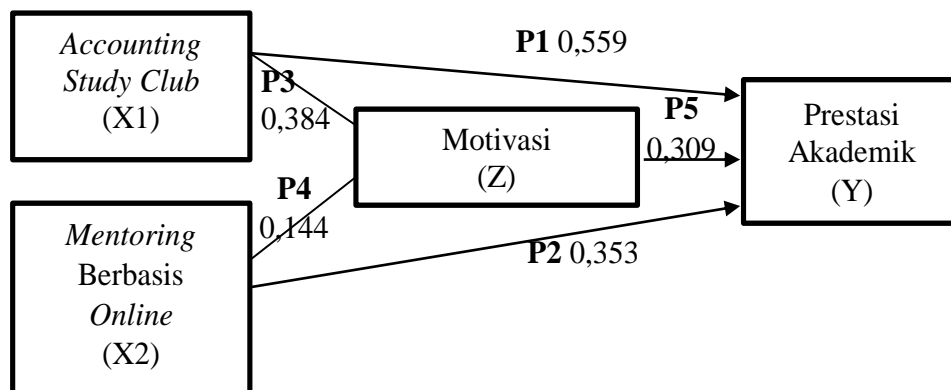

Figure 2 Path Analysis Test Results

Based on Figure 4.3, it can be seen :

1. Effect of Accounting Study Club (X1) on Academic Achievement (Y)
    Direct Effect (P1) = 0.559
    Indirect effect (P3) = (0, 384)*(0,309) = 0,811

    Based on the calculation results above, it is known that the direct influence value is 0.559 and the indirect effect is 0.811, which means that the indirect influence value is greater than the direct influence value. These results indicate that

the Accounting Study Club (X1) indirectly through Motivation (Z) has an influence on Academic Achievement (Y) or in other words the Motivational variable (Z) mediates the effect of the Accounting Study Club (X1) variable on the Academic Achievement variable. (Y). Thus H4 is accepted.

2. The Effect of Online - Based Mentoring (X2) on Academic Achievement (Y)
    Direct Effect (P1) = 0.353

Indirect effect (P3) = (0, 144)*(0,309) = 0,404

Based on the results of the calculations above, it is known that the direct influence value is 0.353 and the indirect effect is 0.404, which means that the indirect effect value is greater than the direct influence value. These results indicate that indirectly Online - Based Mentoring (X2) through Motivation (Z) has an influence on Academic Achievement (Y) or in other words the Motivational variable (Z) mediates the effect of Online - Based

Mentoring (X2) on Academic Achievement (Y).). Thus H5 is accepted.

5. Sobel Test Results

Sobel test was conducted to measure whether the intervening variable in this case is the motivation variable, can be used as an instrument to mediate the independent variable and the dependent variable by testing the effect of Accounting Study Club (X1), Online - Based Mentoring (X2) on Academic Achievement (Y) through Motivation (Z). The results of the calculations are as follows:

a. Effect of Accounting Study Club (X1) on Academic Achievement (Y) mediated by Motivation (Z)

$$Sat = \sqrt{b^2 sa^2 + a^2 sb^2 + sa^2 sb^2}$$

$$Sat = \sqrt{(0,309)^2(0,119)^2 + (0,559)^2(0,067)^2 + (0,119)^2(0,067)^2}$$

$$Sat = \sqrt{0,0013521064 + 0,0014027272 + 0,0000635687}$$

$$Sat = \sqrt{0,0028184023}$$

$$Sat = 0.0530$$

Based on SAB, the statistical t-value of the mediation effect can be calculated using the formula:

$$t = \frac{ab}{sab} = \frac{0,172}{0,0530} = 3.245$$

The t-table value is obtained from the t-table with an error rate (5%) and α57 degrees of freedom , which is 1.672 . Therefore, t count > t table (3,245 > 1.672) then it can be concluded that there is a mediating effect. This result also shows that

the Accounting Study Club indirectly have an influence on academic achievement mediated by motivation . In other words , motivation can mediate the influence of Accounting Study Club against Academic Achievement .

b. The Effect of Online - Based Mentoring (X2) on Academic Achievement (Y) mediated by Motivation (Z)

$$Sat = \sqrt{b^2 sa^2 + a^2 sb^2 + sa^2 sb^2}$$

$$Sat = \sqrt{(0,309)^2(0,144)^2 + (0,353)^2(0,067)^2 + (0,144)^2(0,067)^2}$$

$$Sat = \sqrt{0,001979894 + 0,0005593698 + 0,0000930839}$$

$$Sat = \sqrt{0,0026323477}$$

$$Sat = 0,0513$$

Based on SAB, the statistical t-value of the mediation effect can be calculated using the formula:

$$t = \frac{ab}{sab} = \frac{0,109}{0,0513} = 2,124$$

The t-table value is obtained from the t-table with an error rate (5%) and α57 degrees of freedom , which is 1.672 . Therefore t count > t table (2 ,124 > 1.672) then it can be concluded that there is a mediating effect.

These results also indicate that online based mentoring indirectly has an influence on academic achievement mediated by motivation . In other words , motivation can mediate the influence of Online - Based

Mentoring towards Academic Achievement
.

Discussion

1. The Effect of Accounting Study Club on Academic Achievement

The test results statistically show that the Accounting Study Club effect on Academic Achievement . This shows that the hypothesis received. These results are in line with research conducted by Romi (2018) which states that Accounting Study Club has an effect on Academic Achievement .

Accounting Study Club is an accounting study group which is defined as the activity of a group of students , usually small in number, which is organized for the sake of studying accounting students . The success of this accounting study club requires cooperative activities from several individuals who are members of it . Learning with the accounting study club trains students to be independent, mature and have a high sense of loyalty to friends. This means that in the application of the accounting study club , students can teach or become tutors for their friends who are less intelligent or fall behind in learning . For those who are reluctant to ask the lecturer , they can ask directly without any fear of fellow friends. In addition, it is also strengthened by relevant research conducted by Romi (2018 . From this study, it was concluded that there was a positive relationship between student involvement in accounting study club on the academic achievement of accounting students who are members of it. There is a tendency that more or more students are involved in accounting study club , the better the learning achievement.

2. The Effect of Online - Based Mentoring on Academic Achievement

Statistical test results show that Online - Based Mentoring has no effect on Academic Achievement and has a positive relationship but Online - Based Mentoring does not have a significant effect on Academic Achievement so the hypothesis is not accepted.

Online - Based Mentoring has no effect on the academic achievement of accounting students, this can be caused by several factors such as monotonous learning . Monotonous learning tends not to have an impact on student academic achievement. This is because the method made in learning does not develop so that students lack enthusiasm in learning and in the end the value of academic achievement is not affected. In addition, another factor that causes online -based mentoring does not affect the academic achievement of accounting students, namely, students are very reluctant to record what has been conveyed by the mentor so that the material absorbed becomes less than optimal.

results contradict the research conducted by Fransisca Desiana Pranatasari (2017) which states that Mentoring effect on Academic Achievement .

3. The Effect of Motivation on Academic Achievement

The test results statistically show that motivation has a positive and significant effect on academic achievement of accounting students , so the hypothesis is accepted. Thus, if motivation increases, then academic achievement will increase .

With motivation, students will be encouraged to learn to achieve goals and objectives because they are sure and aware of the goodness about the interests and benefits of learning. For students , motivation is very important because it can move student behavior to the next level positive direction so that they are able to face all demands, difficulties and are able to take risks in their studies. According to M.

Dalyono (2 01 7) motivation can determine whether or not it is good in achieving goals so that the greater the motivation , the greater the learning success .

The high motivation to learn can be seen from the indicators that have a specific purpose. Students who have a specific goal to get high grades will try to learn to increase knowledge about the courses they are taking . Students who don't get bored easily have high learning motivation by having the initiative to make learning activities fun. Students are aware that learning is a necessity that must be done.

This research is in line with research conducted by Lu'lu' Ailiyazzahroh (2016). The conclusion of this study is that there is a positive and significant effect of learning motivation on academic achievement.

4. The Effect of Accounting Study Club on Academic Achievement Motivation as an Intervening Variable

Based on the results of statistical testing, it shows that the Accounting Study Club has an effect on Academic Achievement through Motivation as an intervening variable or in other words, Motivation mediates the effect of the Accounting Study Club on Academic Achievement .

Accounting Study Club and motivation have a close relationship. Accounting Study Club is an accounting study group specially organized for all students majoring in accounting whose learning activities are carried out outside class hours guided by several teaching staff. Learning activities in the accounting study club followed by motivation in each member will affect the academic achievement of each individual. Thus, the motivation to mediate the accounting study club with accounting student academic achievement .

5. The Effect of Online - Based Mentoring on Academic

Achievement With Motivation as an Intervening Variable

Based on the results of statistical testing, it shows that Online - Based Mentoring has an effect on Academic Achievement through Motivation as an intervening variable or in other words, Motivation mediates the influence of Online - Based Mentoring on Academic Achievement .

Online Based Mentoring and motivation have a close relationship. Online - Based Mentoring is a learning process in the form of a mutually supportive and supervisory relationship, in between two or more people where one person is considered to have more skills and abilities than the other who is called a mentor to be a teacher to mentoring participants in order to transfer knowledge and thoughts so that the competence of mentoring participants becomes more developed.

Learning activities in online -based mentoring followed by motivation in each member will affect the academic achievement of each individual. Thus, motivation mediates online -based mentoring with accounting student academic achievement .

CONCLUSION

Based on the research results from the tests that have been carried out regarding the Effect of the Accounting Study Club and Online - Based Mentoring on Academic Achievement of FEB Unimal Accounting Study Program Students With Motivation as an Intervening Variable During the Covid - 19 Pandemic , the following conclusions can be drawn :

1. The results of hypothesis testing are obtained that the Accounting Study Club variable has an effect on Student Academic Achievement and has a positive and significant relationship .

2. The results of hypothesis testing are obtained that the Online-Based Mentoring variable has no effect on Academic Achievement. The results

of hypothesis testing are obtained that the motivation variable has an effect on academic achievement and has a positive and significant relationship.

3. The results of hypothesis testing are obtained that the Accounting Study Club variable has an effect on academic achievement through motivation as an intervening variable or in other words, motivation mediates the effect of the accounting study club on academic achievement.

4. The results of hypothesis testing are obtained that the Online-Based Mentoring variable has an effect on Academic Achievement through Motivation as an intervening variable or in other words, Motivation mediates the effect of online-based mentoring on academic achievement

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