
**The Role of Learning Motivation as a Mediating Variable in the Influence of
Critical Thinking Ability on Income Statement Preparation Skills**

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Abstract

Critical thinking skills have been widely examined in relation to students' learning outcomes, particularly in learning activities that require analysis and problem-solving. This study aims to analyze the effect of critical thinking skills on income statement preparation skills and to examine the mediating role of learning motivation among eleventh-grade students in the Accounting specialization program. This study employed a quantitative approach using a survey method with an explanatory research design. The explanatory design was chosen because the study sought to explain the causal relationship between critical thinking skills and income statement preparation skills, with learning motivation serving as a mediating variable. The results of the partial test (t-test) indicated that the regression coefficient for income statement preparation skills increased by 0.861. The significance value obtained was less than 0.05 (Sig. < 0.001), indicating that critical thinking skills have a significant effect on income statement preparation skills. In Regression Model 1, critical thinking skills had a positive and significant effect on income statement preparation skills, contributing 67% of the explained variance. In Regression Model 2, the correlation coefficient ($R = 0.015$) indicated a very weak relationship between critical thinking skills and learning motivation. The coefficient of determination ($R^2 = 0.000$) showed that critical thinking skills explained 0% of the variance in learning motivation. In other words, critical thinking skills had virtually no effect on learning motivation. In Regression Model 3, the model summary showed an R value of 0.821, indicating a very strong relationship between critical thinking skills and learning motivation in predicting income statement preparation skills. The R^2 value of 0.674 indicated that 67.4% of the variance in income statement preparation skills was explained jointly by critical thinking skills and learning motivation, while the remaining 32.6% was attributable to other factors beyond the scope of this study.

Keywords: Learning Motivation, Critical Thinking Skills, Income Statement Preparation Skills

INTRODUCTION

Vocational education at Vocational High Schools (Sekolah Menengah Kejuruan/SMK) plays an essential role in preparing human resources who are ready to enter the industrial workforce with specialized skills. According to Law No. 20 of 2003 on the National Education System, vocational education is designed to prepare students to work in specific occupational fields, produce graduates whose competencies are relevant to labor market demands, and develop their potential in adopting science, technology, and the arts. Vocational education also aims to enhance students' knowledge, intellectual capacity, character, morality, and practical skills (Hendra Jaya, n.d.). One of the study programs offered at SMKs is Accounting. Many students choose this major for various reasons, one of which is its promising career prospects. Before completing their vocational education, accounting students are expected to meet the Accounting Technician competency standards, which include two primary competency clusters: the ability to prepare financial statements based on SAK ETAP (Financial Accounting Standards for Entities Without Public Accountability) and proficiency in operating computerized accounting applications (Sulastris et al., 2023).

Accounting students are primarily prepared to master financial statement preparation skills. Financial statements consist of the statement of financial position (balance sheet), income statement, statement of cash flows, statement of changes in equity, and notes to the financial statements. This study focuses specifically on the preparation of the income statement as its primary object of investigation. This focus was selected because the income statement is one of the most fundamental financial reports and is frequently studied due to its direct role in measuring an entity's financial performance over a particular accounting period. The income statement reflects the success of an entity's operational performance by presenting the results of its operating activities during the reporting period (Yessi & Wahidahwati, 2021). Thus, the income statement provides information regarding an entity's revenues and expenses, enabling users to determine whether the entity has generated a profit or incurred a loss. Preparing this report requires individuals to identify, classify, and present accounts systematically in accordance with applicable accounting principles. However, many students still experience difficulties when solving accounting problems. One of the most common challenges faced by vocational accounting students is understanding and interpreting source documents or transaction evidence (Marieta Ariani et al., 2024).

Preliminary classroom observations conducted during accounting instruction at an SMK revealed that many students were unable to correctly identify and analyze the accounts involved in transactions or accurately record account balances in the income statement, thereby affecting the accuracy of profit or loss calculations. This condition highlights the importance of critical thinking skills in the preparation of income statements. According to Dyah Ayu (2024), accounting requires critical thinking because it demands a thorough understanding of accounting theories and concepts. Students with strong critical thinking skills are generally more careful in processing financial information, capable of evaluating alternative solutions, and less likely to accept information without careful analysis.

Although critical thinking skills are essential for analyzing accounting transactions, their effectiveness in improving income statement preparation skills may be influenced by students' psychological conditions, particularly their learning motivation. Learning motivation refers to an internal drive that encourages individuals to achieve their desired learning objectives (Sudarmono, 2022). In other words, learning motivation is the force that stimulates students' desire to attain expected learning outcomes. Students with high learning motivation tend to demonstrate greater perseverance, diligence, and active participation in classroom activities. Consequently, higher learning motivation is associated with improved academic achievement (Shufaira et al., 2022). Conversely, a lack of motivation may hinder the learning process because students often feel intimidated when confronted with challenging subjects (Sabaruddin, 2024). Students with low learning motivation tend to become bored easily, give up quickly when encountering difficulties, and show little effort in completing learning tasks. As a result, they fail to make optimal use of learning opportunities, leading to limited understanding of the subject matter and less satisfactory learning outcomes. Within the context of accounting education, this condition contributes to a decline in practical competencies, including the ability to prepare income statements. Students often complete assignments hastily without reviewing their work carefully, resulting in more frequent errors in calculations and account classifications. Over time, this situation may hinder the development of the professional competencies expected of students enrolled in accounting vocational programs. Therefore, learning motivation is an essential factor in accounting education.

Critical thinking skills have been extensively investigated in relation to students' academic achievement, particularly in learning environments that require analytical reasoning and problem-solving. Previous studies have demonstrated that critical thinking enhances accounting students' ability to identify, analyze, and evaluate information systematically (Simanjuntak et al., 2025). Similarly, learning motivation has been shown to contribute significantly to academic success because it encourages students to study more diligently and enthusiastically (Roselina Ramadhini Hasby et al., 2025). Nevertheless, studies specifically examining the mediating role of learning motivation in the relationship between critical thinking skills and income statement preparation skills among accounting students remain limited. Therefore, this study offers a novel contribution by testing a mediation model to explain the underlying mechanism linking these variables.

Based on the foregoing discussion, the objective of this study is to analyze the effect of critical thinking skills on income statement preparation skills and to examine the mediating role of learning motivation among eleventh-grade students enrolled in the Accounting vocational program.

REVIEW OF LITERATURE

Critical Thinking Skills

Critical thinking originates from the ancient Greek word *kritikos*, which means the ability to judge or distinguish. Etymologically, critical thinking refers to the ability to process and evaluate information rationally and accurately (Salsa et al., 2023). According to

Juliyantika and Batubara (2022), critical thinking is a thinking skill that involves students' cognitive abilities to understand and process information rationally.

Critical thinking skills are among the higher-order thinking skills that are highly essential in education, particularly in the twenty-first century. Critical thinking is not merely the ability to memorize or recall information; rather, it involves an individual's capacity to analyze, evaluate, and draw logical conclusions based on available facts or evidence. Through critical thinking, students become more proficient in identifying problems and developing appropriate solutions to challenges encountered both in academic settings and in everyday life (Endra et al., 2024).

Based on the definitions of critical thinking presented above, it is necessary to elaborate on its indicators to operationally explain its dimensions. According to Ennis (1993), as cited in Risa Alkurnia (2019), the indicators of critical thinking include:

1. Providing simple explanations.
2. Developing basic skills.
3. Drawing conclusions.
4. Providing further explanations.
5. Managing strategies.

Learning Motivation

Learning motivation is one of the psychological factors that plays a crucial role in the learning process. Motivation is a condition in which an internal or external drive encourages an individual to achieve a particular goal. It may take the form of desires, aspirations, enthusiasm, or expectations for the future that stimulate behavioral changes toward desired outcomes. Learning motivation is the drive that encourages individuals to achieve their intended learning objectives (Sudarmono, 2022). Similarly, Arsyil Waritsman (2020) defines learning motivation as an internal factor that drives individuals to exert their best efforts in achieving their desired goals. Therefore, learning motivation can be understood as the internal drive that creates students' desire and willingness to achieve expected learning outcomes.

Learning motivation functions as a driving force that energizes individuals to accomplish learning tasks. It encourages students to initiate learning activities, maintain concentration, and persist until they achieve success. Students with high learning motivation tend to demonstrate greater seriousness, perseverance, and active participation throughout the learning process.

The Role of Learning Motivation in Students' Learning Process

Learning motivation plays a vital role in students' learning process because it is one of the internal factors that determines the success of learning activities. Many students perceive learning merely as an obligation rather than as an opportunity to gain a deeper understanding of the subject matter. Motivation serves as a driving force that encourages students to engage in learning activities, directs their learning behavior, and sustains their efforts until they achieve their educational goals. The extent of students' effort in achieving learning objectives largely depends on their level of motivation. Students with higher

learning motivation generally demonstrate better academic achievement, as optimal learning outcomes are reflected in improved academic performance (Shufaira et al., 2022).

Income Statement Preparation Skills

Income statement preparation skills refer to an individual's ability to prepare and present financial information concerning an entity's revenues and expenses. This financial statement describes the amount of revenue earned and expenses incurred during a specific accounting period, enabling users to determine whether the entity has generated a profit or incurred a loss.

In general, an income statement consists of two primary elements: revenues and expenses. Revenue refers to all income generated from the sale of goods and services (Anggia Ramadhan & Radiyan Rahim, 2023). Expenses, on the other hand, represent the economic sacrifices incurred in generating that revenue. The difference between total revenues and total expenses determines the entity's financial performance. When total revenues exceed total expenses, the entity earns a profit; conversely, when total expenses exceed total revenues, the entity incurs a loss.

RESEARCH METHOD

This study employed a quantitative approach using a survey method with an explanatory research design. The explanatory design was selected because the study aimed to explain the causal relationship between critical thinking skills and income statement preparation skills, with learning motivation serving as a mediating variable. The quantitative approach was used to test the research hypotheses through statistical analysis, enabling the relationships among the variables to be examined objectively.

The study was conducted among eleventh-grade students enrolled in the Accounting Program at SMKN 1 Panji Situbondo. The population consisted of 120 students distributed across four classes. The sampling technique employed was purposive sampling, in which participants were selected based on specific criteria relevant to the objectives of the study. The criteria required that students had completed the instructional material on income statement preparation and were willing to complete the research instrument in its entirety. During the data collection period, not all members of the population were able to participate because of concurrent school activities. Consequently, a total of 60 students met the sampling criteria and completed the research instrument. This sample size was considered adequate for statistical analysis in the present study.

The data were analyzed using IBM SPSS Statistics Version 30. The analysis procedure included instrument validity and reliability tests, followed by classical assumption tests, consisting of normality, multicollinearity, and heteroscedasticity tests. Hypothesis testing was conducted using Path Analysis to examine both the direct and indirect effects among the research variables. The path analysis was performed through a series of linear regression analyses, including: (1) examining the effect of critical thinking skills on income statement preparation skills, (2) examining the effect of critical thinking skills on learning

motivation, and (3) examining the combined effects of critical thinking skills and learning motivation on income statement preparation skills.

RESULTS AND DISCUSSION

Validity Test

In this study, a validity test was conducted to determine whether the research questionnaire was valid. The validity test was performed using IBM SPSS Statistics (Statistical Package for the Social Sciences) with the Pearson Product–Moment Correlation method, in which each questionnaire item was tested by correlating the individual item score with the total score of its respective variable.

Table 1.
Validity Test Results for Variable X

Item	Pearson Correlation (r-value)	r-table	Interpretation
P01	0.830	0.254	Valid
P02	0.771	0.254	Valid
P03	0.786	0.254	Valid
P04	0.684	0.254	Valid
P05	0.769	0.254	Valid

Note: All items had Sig. < 0.001, which is lower than 0.05, indicating statistical significance.

Table 2.
Validity Test Results for Variable Y

Item	Pearson Correlation (r-value)	r-table	Interpretation
P01	0.926	0.254	Valid
P02	0.932	0.254	Valid
P03	0.966	0.254	Valid
P04	0.736	0.254	Valid
P05	0.771	0.254	Valid

Note: All items had Sig. < 0.001, which is lower than 0.05, indicating statistical significance.

Table 3.
Validity Test Results for Variable Z

Item	Pearson Correlation (r-value)	r-table	Interpretation
P01	0.821	0.254	Valid
P02	0.784	0.254	Valid
P03	0.774	0.254	Valid
P04	0.779	0.254	Valid

P05	0.719	0.254	Valid
P06	0.639	0.254	Valid
P07	0.821	0.254	Valid
P08	0.855	0.254	Valid
P09	0.855	0.254	Valid
P10	0.815	0.254	Valid
P11	0.718	0.254	Valid
P12	0.602	0.254	Valid
P13	0.744	0.254	Valid
P14	0.741	0.254	Valid
P15	0.816	0.254	Valid

Note: All items had Sig. < 0.001, which is lower than 0.05, indicating statistical significance.

Based on the results of the validity test using the Pearson Product–Moment Correlation, all questionnaire items for each variable demonstrated significance values (Sig. (2-tailed)) below 0.05, specifically 0.000. This indicates a significant correlation between each item score and the total score of its corresponding variable, meaning that all indicators adequately represent the constructs being measured. Therefore, the research instrument possesses satisfactory validity and can be used as an appropriate measurement tool for subsequent analyses.

Reliability Test

In this study, a reliability test was conducted using the Cronbach's Alpha (α) coefficient to assess the internal consistency of the questionnaire items.

Table 4.
Reliability Test Results

No	Variable	Cronbach's Alpha	Minimum Criterion	Interpretation
1	Critical Thinking Skills (X)	0.824	0.60	Reliable
2	Income Statement Preparation Skills (Y)	0.917	0.60	Reliable
3	Learning Motivation (Z)	0.949	0.60	Reliable

The reliability test results indicate that the Cronbach's Alpha values for all variables, Critical Thinking Skills, Income Statement Preparation Skills, and Learning Motivation are above the minimum acceptable threshold of 0.60. Therefore, all research instruments are considered reliable, indicating that the questionnaire items exhibit a high level of internal consistency and are suitable for data collection.

Normality Test

Table 5.
Normality Test Results (Raw Data)

Tests of Normality						
	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
TX	.223	60	<.001	.907	60	<.001
TY	.334	60	<.001	.629	60	<.001
TZ	.117	60	.039	.906	60	<.001

a. Lilliefors Significance Correction

Residual Normality

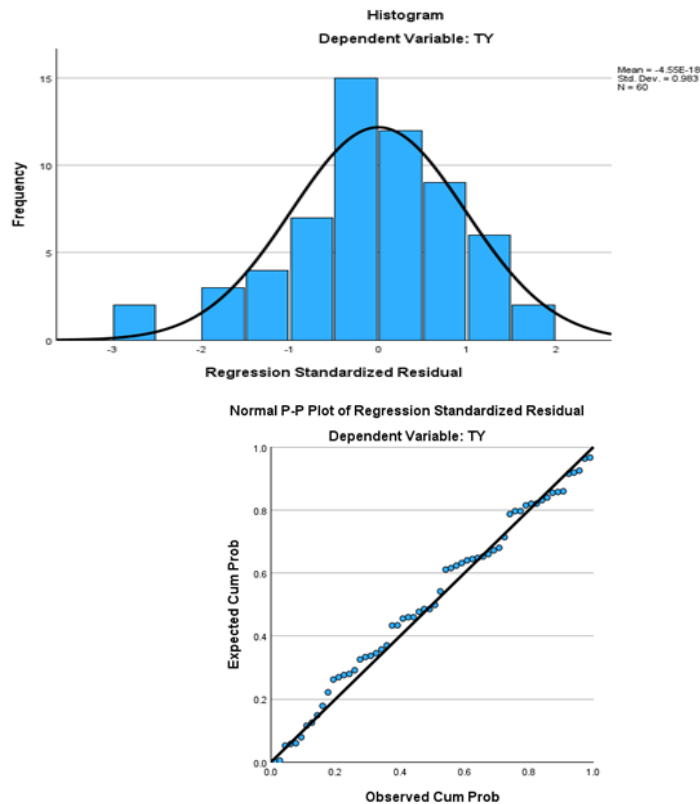


Figure 1.

Normality Regression Standardized Residual

Based on Figure 1, the P–P Plot of Regression Standardized Residual shows that the data points are distributed around the diagonal line and closely follow its direction. This indicates that the residuals are normally distributed, suggesting that the regression model satisfies the normality assumption.

Multicollinearity Test

Table 5.
Multicollinearity Test Results

Coefficients ^a								
Model	Unstandardized Coefficients			Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta				Tolerance	VIF
1	(Constant)	3.256	1.970		1.653	.104		
	TX	.862	.080	.820	10.838	<.001	1.000	1.000
	TZ	.019	.025	.060	.793	.431	1.000	1.000

a. Dependent Variable: TY

Based on the results of the multicollinearity test presented in the Coefficients table, the tolerance values for the Critical Thinking Skills and Learning Motivation variables were both 1.000, which are greater than the minimum threshold of 0.10. In addition, the Variance Inflation Factor (VIF) values for both variables were 1.000, which are below the maximum acceptable value of 10. Therefore, it can be concluded that no multicollinearity exists in the regression model, indicating that the model is appropriate for use in this study.

Heteroscedasticity Test

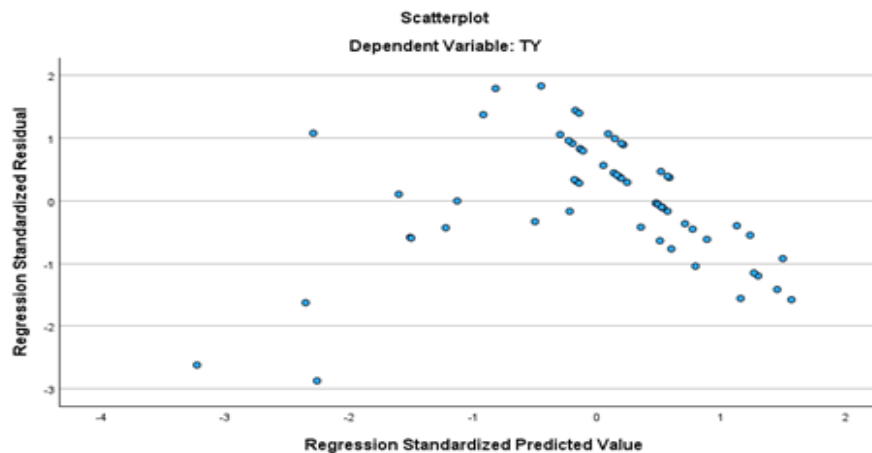


Figure 2.
Heteroscedasticity Test

The results of the heteroscedasticity test using the scatterplot indicate that the data points are randomly dispersed above and below the zero value on the Y-axis and do not form any specific pattern. Therefore, it can be concluded that heteroscedasticity is not present in the regression model.

Based on the scatterplot results, the data points are randomly distributed above and below the zero line without exhibiting any discernible pattern. This finding indicates that the regression model is free from heteroscedasticity, meaning that the assumption of

homoscedasticity has been satisfied and the regression model is appropriate for use in this study.

Path Analysis (Regression Analysis)

1. Regression 1 TX – TY

Table 6.
Coefficient of Determination TX – TY

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.819 ^a	.670	.665	1.78536

a. Predictors: (Constant), TX

Based on the Model Summary, the correlation coefficient (R) is 0.819, indicating a very strong relationship between critical thinking skills and income statement preparation skills. The R Square value is 0.670, which means that 67% of the variance in income statement preparation skills is explained by critical thinking skills, while the remaining 33% is attributable to other factors outside the scope of this study.

Table 7.
Simultaneous Significance Test (F-Test) TX – TY

ANOVA^a					
Model		Sum of Squares	df	Mean Square	F
1	Regression	376.058	1	376.058	117.979
	Residual	184.875	58	3.187	
	Total	560.933	59		

a. Dependent Variable: TY

b. Predictors: (Constant), TX

According to the ANOVA table, the significance value is Sig. < 0.001, which is lower than 0.05. This indicates that critical thinking skills have a statistically significant effect on income statement preparation skills. Therefore, the regression model is statistically significant and suitable for explaining the relationship between the variables.

Table 8.
Partial Significance Test (t-Test) TX – TY

Coefficients^a				
Model		Unstandardized Coefficients	Standardized Coefficients	
		B	Std. Error	Beta
1	(Constant)	4.457	1.256	
	TX	.861	.079	.819

a. Dependent Variable: TY

Based on the Coefficients table, an increase of one unit in critical thinking skills results in an increase of 0.861 units in income statement preparation skills. The t-test yielded a significance value of Sig. < 0.001, which is lower than the significance level of 0.05. This indicates that critical thinking skills have a statistically significant effect on income statement preparation skills.

In conclusion, Regression Model 1 demonstrates that critical thinking skills have a positive and significant effect on income statement preparation skills. The coefficient of determination indicates that 67% of the variance in income statement preparation skills is explained by critical thinking skills.

2. Regression 2 TZ – TY

Table 9.
Coefficient of Determination TZ – TY

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.015 ^a	.000	-.017	9.59499

a. Predictors: (Constant), TX

Based on the table above, the correlation coefficient (R) is 0.015, indicating a very weak relationship between critical thinking skills and learning motivation. The R Square value is 0.000, meaning that critical thinking skills explain virtually 0% of the variance in learning motivation. In other words, critical thinking skills have almost no effect on learning motivation. Therefore, learning motivation is influenced by other factors beyond the scope of this study.

Table 10.
Simultaneous Significance Test (F-Test) TZ – TY

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.277	1	1.277	.014	.907 ^b
	Residual	5339.707	58	92.064		
	Total	5340.983	59			

a. Dependent Variable: TZ

b. Predictors: (Constant), TX

Based on the table above, the significance value (Sig.) is greater than 0.05, indicating that the regression model is not statistically significant. This means that critical thinking skills do not have a significant effect on learning motivation.

Table 11.
Partial Significance Test (t-Test) TZ – TY

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	61.765	6.750		9.151	<.001
	TX	-.050	.426	-.015	-.118	.907

a. Dependent Variable: TZ

Based on the table above, the significance value (Sig.) is 0.907, which is greater than 0.05. Therefore, critical thinking skills do not have a statistically significant effect on learning motivation.

3. Regression 3 TX, TZ to TY

Table 12.
Coefficient of Determination TX, TZ To TY

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.821 ^a	.674	.663	1.79110

a. Predictors: (Constant), TZ, TX

Based on the Model Summary table, the correlation coefficient (R) is 0.821, indicating a very strong relationship between critical thinking skills (X) and learning motivation (Z) with income statement preparation skills (Y). The R Square value is 0.674, which indicates that 67.4% of the variance in income statement preparation skills is jointly explained by critical thinking skills and learning motivation, while the remaining 32.6% is explained by other factors outside the scope of this study.

Table 13.
Simultaneous Significance Test (F-Test) TX, TZ To TY

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	378.075	2	189.038	58.926	<.001 ^b
	Residual	182.858	57	3.208		
	Total	560.933	59			

a. Dependent Variable: TY

b. Predictors: (Constant), TZ, TX

Based on the ANOVA table, the regression model is statistically significant because the significance value (Sig.) is 0.001, which is less than 0.05. This indicates that critical

thinking skills and learning motivation, when considered simultaneously, have a significant effect on income statement preparation skills.

Table 14.
Partial Significance Test (t-Test) TX, TZ To TY

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1	(Constant)	3.256	1.970		
	TX	.862	.080	.820	10.838
	TZ	.019	.025	.060	.793

a. Dependent Variable: TY

The Critical Thinking Skills (X) variable has a significance value of less than 0.05, indicating that critical thinking skills have a significant effect on income statement preparation skills. This means that the higher students' critical thinking skills, the better their ability to prepare income statements.

In contrast, the Learning Motivation (Z) variable has a significance value of greater than 0.05, indicating that learning motivation does not have a significant effect on income statement preparation skills. In other words, differences in students' levels of learning motivation do not significantly influence their ability to prepare income statements.

The Effect of Critical Thinking Skills on Income Statement Preparation Skills

The results of the partial significance test (t-test) showed that income statement preparation skills increased by 0.861 for every one-unit increase in critical thinking skills. The significance value obtained was Sig. < 0.001, which is lower than the significance level of 0.05. Therefore, critical thinking skills have a significant effect on income statement preparation skills. Regression Model 1 further demonstrated that critical thinking skills have a positive and significant effect on income statement preparation skills, explaining 67% of the variance.

These findings are consistent with the study conducted by Winda et al. (2021), which reported that critical thinking skills have a significant relationship with the academic achievement of eleventh-grade accounting students. Students with stronger critical thinking skills tend to achieve better learning outcomes. Likewise, Pujiati (n.d.) found that the higher students' accounting competence, the stronger their critical thinking skills. Preparing financial reports requires critical thinking because students must analyze source documents before processing them into financial information. Critical thinking enables students to develop outstanding conceptual understanding (Isnainy, 2014). It also helps students make accurate decisions efficiently, making it an essential competency for accounting students. These findings support the view of Ambarwati (2021), who argued that critical thinking skills are closely associated with the ability to prepare financial reports. Students with strong

critical thinking skills are more careful when processing financial information, are able to evaluate alternative solutions, and do not readily accept information without prior analysis. Consequently, they gain a more comprehensive understanding of the accounting process.

The Effect of Critical Thinking Skills on Learning Motivation

The results indicate that the correlation coefficient (R) is 0.015, suggesting a very weak relationship between critical thinking skills and learning motivation. Furthermore, the R Square value of 0.000 indicates that critical thinking skills explain virtually 0% of the variance in learning motivation. In other words, critical thinking skills have almost no influence on learning motivation, which is instead affected by other factors beyond the scope of this study.

These findings are consistent with the study conducted by Dayanti et al. (2024), which found that learning motivation contributed only 9% to students' critical thinking skills, while the remaining 91% was explained by other variables. This suggests that although learning motivation influences critical thinking, it is not the dominant factor determining students' critical thinking abilities. Insufficient motivation may hinder the learning process because students tend to feel anxious when faced with challenging subjects, reducing their confidence in understanding learning materials (Sabaruddin, 2024). Students with low learning motivation are also more likely to remain passive during classroom activities, making the learning process less effective and meaningful. Therefore, learning motivation does not directly influence students' critical thinking skills.

The Effect of Learning Motivation on Income Statement Preparation Skills

The Model Summary results show an R value of 0.821, indicating a very strong relationship between critical thinking skills (X) and learning motivation (Z) in predicting income statement preparation skills (Y). The R Square value of 0.674 indicates that 67.4% of the variance in income statement preparation skills is jointly explained by critical thinking skills and learning motivation, while the remaining 32.6% is explained by other factors outside the scope of this study. Students' efforts to achieve learning objectives are strongly influenced by their learning motivation. Students with higher learning motivation generally demonstrate better academic achievement because they are more persistent and engaged in the learning process (Shufaira et al., 2022).

The findings of this study are also consistent with those reported by Julita et al. (2025), who found that strong learning motivation, whether driven by intrinsic or extrinsic factors, enhances students' enthusiasm and perseverance, thereby improving their report preparation skills. Similarly, Iba et al. (2021) and Huang et al. (2023) concluded that high learning motivation strengthens student engagement and significantly improves learning outcomes.

Research Findings

The findings indicate that critical thinking skills do not have a significant effect on learning motivation, whereas learning motivation has a significant effect on income statement preparation skills. Consequently, learning motivation was not found to mediate the relationship between critical thinking skills and income statement preparation skills.

This suggests that although critical thinking skills directly contribute to students' ability to prepare income statements, they do not significantly enhance learning motivation, and therefore learning motivation does not function as a mediating variable in this relationship.

CONCLUSION

Based on the regression analyses conducted, the research hypotheses are summarized as follows:

- Critical thinking skills have a significant effect on income statement preparation skills (hypothesis accepted).
- Critical thinking skills do not have a significant effect on learning motivation (hypothesis rejected).
- Learning motivation has a significant effect on income statement preparation skills (hypothesis accepted).
- Learning motivation does not mediate the effect of critical thinking skills on income statement preparation skills (hypothesis rejected).

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