The Evaluation of Online Learning During the Covid-19 Pandemic Among the Accounting Students of Universitas Tarumanagara

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ABSTRACT

Corona outbreak has changed daily life and of course the Education department is also affected. Before corona, learning was done face-to-face, but now learning must be carried out online. This study was conducted to evaluate online learning during the pandemic for accounting students at Universitas Tarumanagara. The data was taken from a questionnaire for accounting students at Universitas Tarumanagara who took part in online learning. Data were taken from all active accounting students at Universitas Tarumanagara. The things which might be evaluated are the level of student satisfaction in online learning, the online learning media used, the delivery of teaching materials in online learning, deficiencies in online learning, and student choices in the lecture method.

Keywords: Online Learning, Media, Materials, Students

1. INTRODUCTION

The development of information technology had a major impact on changes in every aspect of life in Handalini and Ulandari [1]. All areas of life are shifting towards absolute renewal, such as education. Education is like a forum to develop smart society who can solve many problems. Education is especially important to achieve golden Indonesia by 2045.

The Covid-19 pandemic has had a major impact on various fields in Solviana [2]. One of the areas that has an impact due to Covid-19 in Indonesia is the field of education in M Ardi Sulata & Abdul Aziz Hakim [3]. Many universities have finally closed their academic routines in order to break the chain of transmission of Covid-19 which until now has infected tens of millions of people around the world, and even more terrible that no antidote or vaccine has been found to cure this virus. In addition, the Ministry of Education and Culture of the Government has prohibited universities from carrying out face-to-face lectures in Sadikin et al. [4].

With the absence of face-to-face lecture activities, online lectures are a solution to continue to carry out teaching and learning activities in the middle of the spread of the corona virus in Purwanti & Krisnadi [5]. Online learning is a solution to continue to carry out teaching and learning activities in Rachmat & Krisnadi [6]. In the era of the Covid-19 pandemic that occurred in Indonesia, the learning process that should have been carried out using face-to-face changed to online, result in universities need learning media that are in accordance with the needs of students and lecturers in Wijoyo [7]. The online learning medium that have been applied by accounting depatment are Microsoft Teams [8], Zoom [9], and Google Meet media. As for the recommended additional online learning medium such as WhatsApp [10], Google Classroom [11], and Line. Learning involved students and lecturers is carried out by 2-way communication so that even though it is carried out from home, both students and lecturers can interact using technology and the internet.

The impact of the covid-19 pandemic that has not been subsided, learning will continue to be carried out from home (*study from home*). One alternative to keep learning going is online learning.

Moore *et al* in Firman dan Sari [12] mentioned that *online* learning is a learning activity that requires an internet network with connectivity, accessibility, flexibility, and the ability to bring up various types of learning interactions.

This change in lecture habits is not necessarily without problems. The change in learning methods from a classical and face-to-face way to an online method has received various reactions from students in Kusnayat et al. [13]. Many students complain about online learning. In addition to increasing the cost burden for quota purposes, students also do not get waivers in terms of tuition payments. Also they complained about lots of assignments, students are lazy to just carry out their obligations in doing lecture assignments. With the online system, it is hoped that students will be more helped to acquire knowledge and learn without having to go to campus in Mulawarman [14]. However, the implementation of distance education during the spread of the Covid-19 pandemic caused various problems in Ahmad [15]. One example of this problem includes that both lecturers and students still have difficulty in operating the online application.

This changing learning system has a big impact in the world of education in Simatupang et al. [16]. This will answer whether the use of technology is able to change the role of teachers or even teachers cannot be replaced by technology. Interesting and fun learning media will be able to get rid of boredom in learning.

Online learning is learning that utilizes internet access to learn anywhere and anytime according to the media used. Ismiyarti. Chairul, and Rodianto [17] explain some of the obstacles that often occur in *online* learning include: (1) limited internet coverage in several regions, including internet *quota* limits and costs that burden teachers and students; (2) unavailability of technological specifications from devices owned by teachers and students; (3) communication between teachers and students is not interactive, this causes student learning achievement to decrease; (4) sometimes students feel saturated and bored with learning media or monotonous learning methods from the teacher; (5) teachers find it difficult to monitor every behavior of their students.

In addition to the obstacles owned, there are several challenges from online learning, one of which is expertise in the use of technology from educators and students. Dabbagh in Hasanah, et al. [18] mentioned that the characteristics of students in online or online learning activities are:

1. Enthusiasm for learning: the enthusiasm of the learner during the learning process is strong or high for independent learning. When online learning, the criteria for the completion of understanding the material in learning are determined by the learner himself. Knowledge will be found on their own and students must be independent. So that the learning independence of each student makes the difference in learning success.

2. *Literacy* of technology: in addition to independence in learning activities, the level of students' understanding of the use of technology. When *online* learning is one of the successes of online learning. Before online learning, students must master the technology to be used. Tools commonly used as a means of *online* learning are computers, *smartphones*, and laptops. The development of technology in this 4.0 era creates many applications or features that are used as a means of online learning.

3. Interpersonal communication skills: in these characteristics learners must master communication skills and interpersonal skills as one of the conditions for success in online learning. Interpersonal skills are needed to establish relationships and interactions between other learners. As a social being, it still requires interaction with others even though *online* learning is carried out independently. Therefore, interpersonal skills and communication skills must still be trained in social life.

4. Collaboration: understand and use interaction and collaboration learning. Students must be able to interact between other students or with lecturers in a forum that has been provided, because in online learning the student who carries out is the student himself. Such interaction is necessary especially when the learner has difficulty in understanding the material. In addition to this, interaction also needs to maintained their social spirit. So that the spirit of individualism and anti-socialism is not formed in the learner's personality. With online learning, students are also able to understand learning with collaboration. Students will also be trained to be able to collaborate either with the surrounding environment or with various systems that support online learning.

5. Skills for self-study: one of the characteristics of online learning is the ability to learn independently. Learning that is done independently is very necessary in online learning. Because

during the learning process, the learner will search, find and conclude for himself what he has learned. " Self-learning is the process by which students are directly involved in identifying what needs to be learned to be the controller in the process of learning". Kirkman in Hasanah [18]. When learning independent, motivation is needed to support the success of the online learning process.

The *online* learning method has 3 types of learning, namely: synchronous online learning, asynchronous online, and mixed. The three methods certainly have their own positive sides and negative sides, by choosing the right method in learning activities can affect learning interests and outcomes what students can absorb from the information provided. According to Widyaiswara [19] there are 3 types of *online* learning methods, namely:

1. Synchronous Online is learning that uses internet network services by utilizing an application where teachers and students communicate real time, without a pause at the same time. For example, learning using the *zoom meeting* application. All students take part in the learning carried out by the teacher during the *Zoom meeting* based on the predetermined time.One of the benefits of synchronous learning is that it minimizes feelings of isolation in students because they can communicate with others during the learning process. Synchronous learning is not so flexible because to be present in a *real-time online* meeting class, students must set a specific time slot. So this method may not be ideal for those who already have a busy schedule.

2. Asynchronous Online Learning is the opposite of synchronous learning, where teachers and students communicate in the same time or there are breaks by using network services internet and make use of one application. For example, students upload materials/assignments given within a predetermined time limit using *the google classroom* application. This may result in insignificant benefit for those who feel less determined to do their task. The absence of a real interactive Educational/learning environment can cause students to have feelings of isolation.

3. *Blended Learning*. The combination / combination of synchronous and asynchronous learning with the aim of achieving optimal learning effectiveness is the understanding of blended learning expressed by Piskurich. The output resulting from the ombination of the two learnings makes *blended* learning stronger and more famous in Noor.id.S [20]

The readiness of the individual to change reflects the thoughts, feelings and intentions of the individual, which may or may not cause certain behaviors related to his attitude. Just like conventional learning, online learning is carried out in a structured manner. Before holding online teaching and learning activities, lecturers first prepare a syllabus, subject matter, media, and learning resources. All such activities are carried out in a structured manner.

Lecturers and students can use any online learning media to communicate properly without being limited by the rules in choosing and using the desired media. Various examples of online learning media are *Zoom Meeting, Cloud X, Google Meet, Google Classroom, WhatsApp Web,* and *Microsoft Teams.*

2. RESEARCH METHODS

This study employs both descriptive and qualitative methods to analyze the phenomena under study with the support of literature research in order to reinforce the findings obtained and to draw conclusions. Statistical presentations and data descriptions are based on responses to student questionnaires. The steps to implement a descriptive approach according to Salim & Haidir [21] are as follows: (1) ask the question, (2) decide the kind of data wanted, (3) determine the data collection process, (4) determine the information in the data management process, and (5) draw conclusions from the study. The subject of this study is assessing online learning during the Covid-19 pandemic. Key data sources were interviewed with up to 140 students. Meanwhile, secondary data comes from reference books and journals related to the effectiveness of online studying. To get foremost information, researchers distributed questionnaires through *Google Form* links that filled out by students majoring in accounting at Universitas Tarumanagara. The questionnaire consists of 6 closed questions. The analytical techniques in this study used the qualitative analytical model of Miles and

Huberman in Sugiyono [22], focusing on the assessment of students' online studying during the Covid-19 pandemic, including data collection, data reduction, data presentation, and drawing conclusions. Here is the flowchart for qualitative analysis:
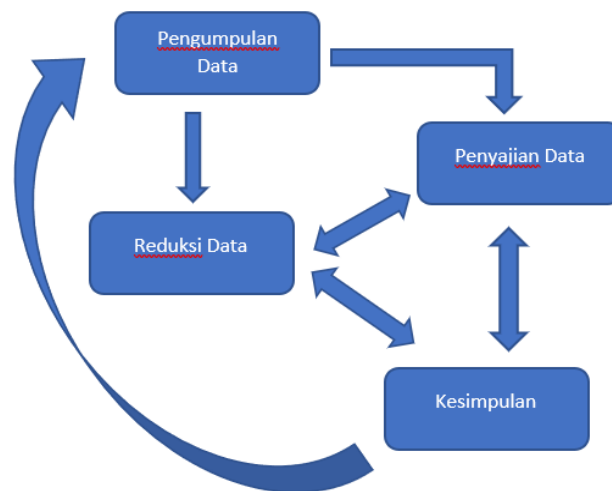

Figure 1. Qualitative Analysis Flowchart

3. RESEARCH METHODS

3.1. Online learning during the covid-19 pandemic

To discover how much the effectiveness online class is, the researcher asked questions related to online lectures to respondents who were accounting students of Universitas Tarumanagara. The question is How do you respond as an accounting student of Universitas Tarumanagara regarding online learning during the Covid-19 pandemic?

In this case, it will measure the level of student satisfaction in online learning. Whether students are satisfied or not in the implementation of online lectures. Here are the results of the survey on student satisfaction in online studying:
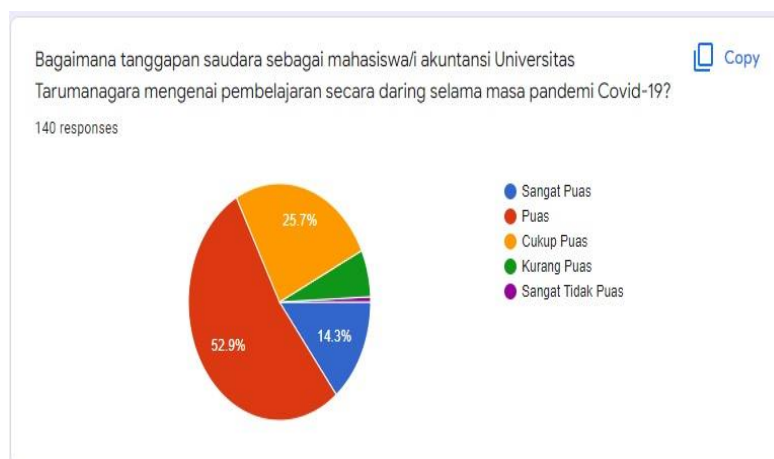

Figure 2. Results of Student Satisfaction with Online Learning

Based on figure 1 about Student Satisfaction Results towards Online Learning, it is said that 14.3% of students said they were very satisfied and as many as 52.9% of students said they were satisfied while the remaining 25.7% of students said they were quite satisfied, 6.4% of students said they were not satisfied, and only 0.7% of students said they were very dissatisfied. It can be concluded that the students of Universitas Tarumanagara love online lectures.

3.2. Media during online learning

Based on Dewantara & T Heru [23] to find out what media   are used by lecturers in conducting online teaching, the researcher asks questions related to online lectures to respondents who are accounting students Universitas Tarumanagara. The question is What are the main media you use during online learning?

This question aims to see what media is used for online learning by lecturers towards their students.   Although Universitas Tarumanagara officially conducts online learning with Microsoft Teams media, whether there are lecturers who use other learning media according to the agreement of lecturers and students. Here are the results of the survey of online studying media between lecturers and students:
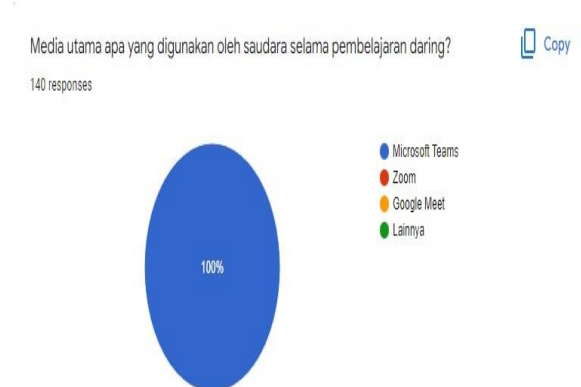

Figure 3. Key Media During Online Learning

Based on figure 2 about The Main Media During Online Studying, it is said that as many as 100% of students say that the online learning media used is Microsoft Teams. No lecturer uses Zoom and Google Meet in online learning. This means that all accounting lecturers at Universitas Tarumanagara follow the official media in online learning, Microsoft Teams. This also means that all lecturers and students are technologically literate.

3.3. Additional media during online learning

To find out whether there are additional media used by lecturers in conducting online teaching, the researcher asked questions related to online lectures to respondents who were accounting student of Universitas Tarumanagara . The question is Are there any additional media you use during online learning?

Here are the results of a survey of additional online studying media between lecturers and students:

Figure 4. Additional Media During Online Learning

Based on figure 3 about Additional Media During Online Studying, it is said that as many as 75% of students said that lecturers and students use additional media in online learning, especially to communicate faster, namely WhatsApp Group. In addition, 9.3% of students said that lecturers do not use additional media in online learning, may be in this case, lecturers and students agree to communicate via Microsoft Teams. 7.9% of students said that lecturers created the Line group as an additional medium in online learning, and 5.7% of students said that lecturers used additional media as online learning but outside of the media mentioned, and the remaining 1.4% of students said that lecturers used email as an additional medium in online learning. This means that all lecturers and students communicate outside of learning hours on schedule. Lecturers who give assignments or if there are students who are not clear in online learning or also because of signal interference, they can ask their lecturers outside of learning hours via additional media. This additional media may also cause a high level of student satisfaction with online learning because students and lecturers can communicate outside of class hours.

3.4. Acceptance of material presented by lecturers during online learning

To find out how the acceptance of the material submitted by the lecturer to respondents who are accounting students of Universitas Tarumanagara. The question is How is the attractiveness of material being taught by lectures during online studying?. The results of the media survey of submissions received during online studying:

Figure 5. Acceptance of Materials During Online Learning

Based on figure 4 about the Acceptance of Material Submitted by Lecturers During Online Learning, it is said that 17.1% of students said that students received the material delivered by the lecturer very well and as many as 51.4% of students said that students received the material presented by the lecturer well. Meanwhile, 26.4% said students received the material presented by him quite well. There were also 5% of students who said that they received the material presented by the lecturer was lacking. None of the students said the material presented by the lecturer was seriously lacking. This can be concluded to mean that all lecturers deliver the material well so that many students still understand even though it is done online. The media used, Microsoft Teams, means that it is good to be used for delivering material by lecturers. In addition, there is an additional media used that allows students and lecturers to communicate outside of class hours which allows students to ask questions if there is something that is not understood.

3.5. Disadvantages of online learning

To discover the shortcomings during online learning to respondents who are accounting students of Universitas Tarumanagara. The question is Are there any drawbacks to online learning?

This question aims to see if there are any shortcomings during online learning. What are the things that cause students to dislike online learning, besides that, it also explores why there can be a shortage of online learning. Here are the results of a survey on the shortcomings of online studying:
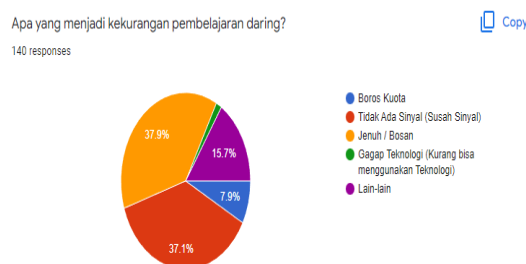

Figure 6. Disadvantages of Online Learning

Based on figure 5 about the Shortcomings of Online Studying, it is said that 37.9% of students say Saturated / Bored, this is because students take lectures online from home or maybe it can be from anywhere. In attending lectures, most of them are only two directions between lecturers and students, there is no interaction between students and other students. Students are used to communicating with their friends during offline learning while during online lectures students cannot communicate with each other. 37.1% of students said There was No Signal (Signal Difficulty) especially when it is raining, besides that it was also caused by not all students were in Jakarta. There are some students who are outside the city or in the city of the courtyard, so that causes difficulty in signaling or insufficient internet bandwidth, especially those outside the island of Java. Meanwhile, 15.7% of students said there were other things that were not mentioned above. 7.9% of students said that wasteful quota may be expensive or not *unlimited* internet, causing wasteful of money to take part in online lectures. Especially if every meeting is mandatory to open camera*,* so students and lecturers can see each other via online, this is certainly good for bringing students and lecturers together to know each other, but it causes the quota to be very wasteful. The remaining 1.2% of students said stuttering technology meant that all students could keep up with technological developments.

3.6. Students' choice of lecture methods

To find out the student's choice of lecture methods to respondents who are accounting students of Universitas Tarumanagara. The question is If the situation of the spread of covid has improved, which one do you choose, face-to-face learning or online learning?

Here are the results of a survey of students' choices of lecture methods:

Figure 7. Students' Choice of Lecture Methods

Based on figure 6 about students' choices of lecture methods, as many as 67.1% of students expect *Blended Learning* lectures where some meetings are conducted face-to-face and some are

carried out online. Only 18.6% expect *full* face-to-face lectures (14 face-to-face meetings) and the remaining 14.3% of students expect *full* online lectures (*full* online for 14 meetings through Microsoft Teams.

4. CONCLUSION

This study aims to evaluate online learning activities during the Covid-19 pandemic, especially for accounting students at Universitas Tarumanagara. This study had 140 students who answered closed questions.

Based on the findings, it can be concluded that most students expect lectures to be *carried out in a blended learning* manner where lectures are carried out partly face-to-face and some are carried out online. This is also to reduce boredom or boredom if the lecture is carried out *fully* online or too risky if the lecture is carried out *fully* face-to-face because the conditions are still pandemic.

Dividing which courses should be taught face-to-face and which one can be taught online is also an option of the Accounting Departement of Universitas Tarumanagara. At the same time, if there is a face-to-face meeting, lecturers and students can get to know each other better and can communicate smoothly without any obstacles or signal interference.

Suggestions for accounting department provide lectures in *a blended learning* manner where some of them are carried out on campus face-to-face and some are carried out online from their home, perhaps by means of 7 meetings on campus face-to-face and the remaining 7 meetings are carried out off campus or online in accordance with the expectations of 67.1% of students.

In addition, as many as 14.3% of students expect online lectures, maybe the study program can review to open *full online* classes, this accommodates students who want to study at Universitas Tarumanagara but are constrained due to long distances and also time because they are more flexible because they can take lectures anywhere. While 18.6% of students who expect lectures to run as before the Covid-19 pandemic, this is also considered for the preparation of facilities and infrastructure for preparation for offline lectures after the pandemic era ends.

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