

Online Accounting Learning Problems Analysis During the Covid-19 Pandemic

Henny Zurika Lubis¹, Sulaiman Effendi², Fatmawarni³

Accounting Study Program, Faculty of Economics and Business, Universitas
Muhammadiyah Sumatera Utara¹

Accounting Education Study Program, Faculty of Teacher Training and Education
Science: Universitas Muhammadiyah Sumatera Utara^{2,3}

Jl. Kapten Mukhtar Basri NO. 3 Medan 20238

Correspondence Email: hennyzurika@umsu.ac.id

ORCID ID: <https://orcid.org/0000-0002-0297-6985>

ARTICLE INFORMATION

ABSTRACT

Publication Information

Research Article

HOW TO CITE

Henny Zurika Lubis, Sulaiman Effendi, & Fatmawarni. (2021). Online Accounting Learning Problems Analysis During the Covid-19 Pandemic.

DOI:

<https://doi.org/10.32535/jicp.v4i2.1277>

Copyright@ year owned by Author(s).
Published by JICP



This is an open-access article.
License: Attribution-Noncommercial-Share
Alike (CC BY-NC-SA)

The purpose of this study was to find out the problems of online learning faced by students and lecturers in the learning process. The Covid-19 Pandemic period has had an impact on learning changes, which usually take place in person or face-to-face, now learning is done only from home through online learning. But on the other hand, the readiness of learning activities at home with online learning has problems from a technical and non-technical perspective. The method used in this research is descriptive qualitative with data collection techniques in the form of literature studies, documentation and questionnaires. learning process, students' difficulties in understanding the material being taught so that students are passive and cause the quality of each individual's task is not good and less than optimal.

Keywords: Covid-19, Online, Problem Learning

JEL Classification: I20, I22, I29

Received: 6 September 2021

Accepted: 9 October 2021

Published: 24 November 2021

INTRODUCTION

The epidemic of Covid 19 in the world affects most of the countries. Currently Corona is a hot topic of discussion. In any hemisphere, corona still dominates the public sphere. In a short time, his name became a trending topic, discussed here and there, and was reported massively in print and electronic media (Pontoh et al., 2021). better known as the corona virus is a new type of coronavirus that causes infectious diseases to humans. This virus spreads very quickly and has spread to almost all countries, including Indonesia, in just a few months. So that on March 11, 2020 WHO declared this outbreak a global pandemic. This has made several countries set policies to impose lockdowns in order to prevent the spread of the corona virus. In Indonesia itself, a Large-Scale Social Restriction (PSBB) policy was implemented to suppress the spread of this virus. The government's policy regarding PSBB is an action to break the chain of the spread of Covid19. These actions are expressed in the form of a work from home (WFH) concept for employees/workers and online learning for students (Manapa et al., 2021). Employees do their work and serve consumers from home (Putri et al., 2021). Online learning in the context of implementing the learning from home (BDR) program launched by the Ministry of Education and Culture to cope with the Covid-19 pandemic demands drastic changes in the world of education. Although there are still many obstacles in the learning process, at least students are required to improve their digital literacy skills (Nugroho et al., 2020). Development technology in the field of technology automatically also affects the perspective to the educational process (Wu et al., 2018). This online learning is done from the home of each student, where lecturers have provided a series of materials and structured tasks in various media that students can easily access, one of which is through the Learning Management System (LMS) or known as e-learning (Bismala & Manurung, 2021). Online learning that is carried out is never separated by using the internet network with accessibility, connectivity, flexibility, and the ability to bring up various types of learning interactions that facilitate communication between teachers and students. Online learning is a program for organizing learning classes to reach massive and broad groups through the internet network (Zain et al., 2021) However, the reality is that online learning has problems or problems that are felt by lecturers and students. There are many complaints from educators, students, and parents regarding the implementation of online learning. Some educators complain about the limited ability to operate online learning media and limited internet network access. It was also felt by parents and students when filling out surveys regarding the implementation of online learning. The problems faced are related to: first, the interaction of lecturers and students during the learning process. Second, the allocation of funds for the purchase of internet quota. Third, the interest of students in participating in online learning (Basar, 2021). Especially in the time of COVID-19 most of the Educational organization conducts their whole education process online and many institutions have conducted their student-oriented development programs and webinars online (Nandal, 2021)

LITERATURE REVIEW

The COVID-19 pandemic, many students around the world had to transfer from face to-face instruction to an online learning (Patricia Aguilera-Hermida, 2020). This in turn leads to issues with attendance and participation in online sessions, thereby making the adaptation of online channels of education a challenge (Nambiar, 2020). In order to fulfill education services during the pandemic. The application of online learning certainly requires the readiness of various parties, both from the school, office holders, and the students themselves (Lintong et al., 2021). Online learning has several benefits, including being able to (1) increase the level of learning interaction between students and lecturers, (2) allow learning interactions to occur anywhere and anytime, (3) reach students in a broad scope, and (4) facilitate improvement and learning material storage

(Argahani, 2020). Online learning can be implemented using an internet-based interactive model and a Learning Management System (LMS). For example, by using the WhatsApp, Google, Zoom, and others applications (Assidiqi & Sumarni, 2020). One of the positive impacts is that lecturers and students become more capable of using learning applications, the implementation of learning becomes more flexible because it can be carried out at home and can be carried out anywhere. In addition, this learning certainly has a negative impact on those who run it. Such as the occurrence of misunderstandings, because communication is done without face to face (Farida et al., 2021), the internet network is often not smooth, especially in remote areas that are difficult to reach, and require good technology (Togas et al., 2021). The existence of online learning creates a dilemma for those who run it, for students, lecturers, and not infrequently many students and lecturers complain and feel confused about online learning. they have to carry out various kinds of tasks that must be collected within the allotted time. Lecturers in online learning also have their own dilemma, namely the difficulty of measuring learning achievement because of the difference between one material and another. Sometimes there are students who do not complete the assignments given by the lecturer, and even if they do, it is certainly difficult to ascertain whether it is the result of student work. Most frequent factors hindering learning were stated as limitation on the number of participants, time limitation of the sessions, and technical faults during the conduct of sessions (Agarwal & Kaushik, 2020).

RESEARCH METHOD

The method used in this research is literature study or library research. The source of the data used comes from secondary data collected through textbooks, scientific journals, e-books, laws and regulations, news, questionnaires and other relevant sources according to the problem in the research, namely the problems of online learning during the pandemic. faced by students and lecturers. Data testing is carried out with the stages of data collection, data reduction, display/presentation of data, and drawing conclusions.

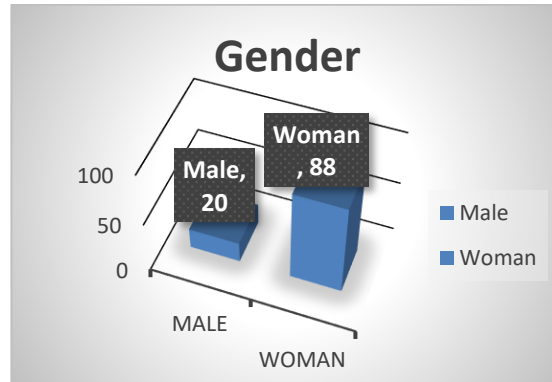
RESULTS

Based on the results of data analysis sourced from questionnaires given to respondents, namely students from as many as 108 respondents who gave answers through the google form provided by researchers, it is known that based on the gender of the respondents there were 20 men (18.5%) and women. as many as 88 people (81.5%). The following researchers present it in the form of a table below:

Table1. Respondent's Gender

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Male	20	18.5	18.5	18.5
	Woman	88	81.5	81.5	100.0
	Total	108	100.0	100.0	

Figure 4.1. Respondent Gender



Furthermore, to make it easier to read the results of statistical data from the collected questionnaires, the researchers present them in the form of a statistical table below:

Table 2. Statistics

		Respondent	P_1	P_2	P_3	P_4	P_5	P_6	P_7	P_8	P_9	P_10	P_11	P_12	P_13	P_14	P_15
N	Valid	108	108	108	108	108	108	108	108	108	108	108	108	108	108	108	108
	Missing	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
mean		54.50	3.65	2.56	2.48	3.68	2.59	3.26	2.20	3.17	3.07	2.40	3.22	3.08	2.82	2.95	3.15
Std. Deviation		31.321	.552	.715	.767	.508	.684	.553	.720	.717	.732	.808	.688	.685	.734	.754	.708
Minimum		1	1	1	1	2	1	2	1	1	1	1	1	1	1	1	1
Maximum		108	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4

Source: Output Frequencies SPSS Version 25

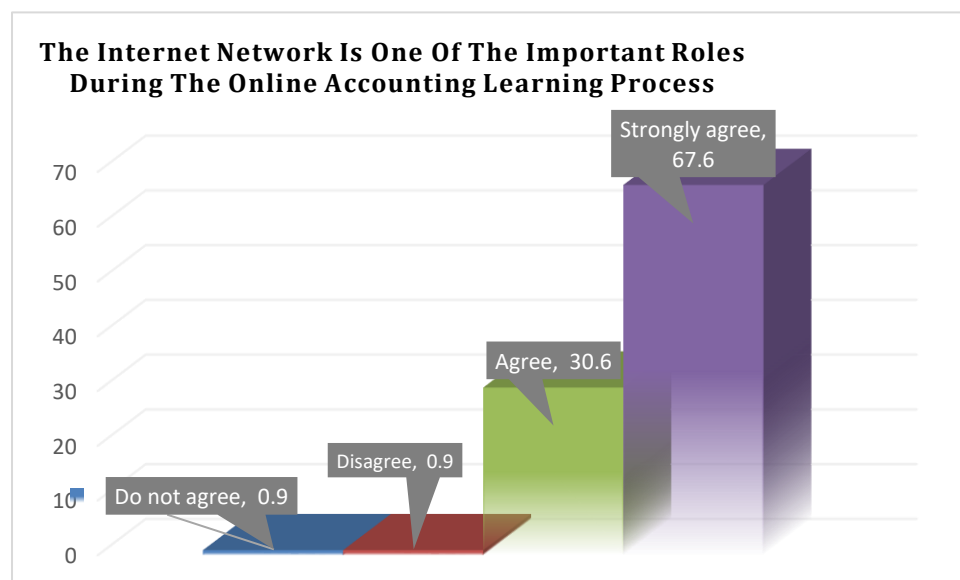
Furthermore, based on the level of frequency and percentage of the response to question point 1 with the question whether Internet network is one of the important roles during the online accounting learning process? Based on data analysis by processing data with SPSS version 25, the results of the analysis can be seen in the following table:

Table 3. Frequency of Question 1

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Do not agree	1	.9	.9	.9
	Disagree	1	.9	.9	1.9
	Agree	33	30.6	30.6	32.4
	Strongly agree	73	67.6	67.6	100.0
	Total	108	100.0	100.0	

From the table above, it is known that the respondents' answers strongly agree as many as 73 people (67.6%), 33 people agree (30.6%), disagree and disagree 1 person each (0.9%). So that the criteria for strongly agree have the highest percentage level compared to other criteria in question point 1, where respondents stated that the internet network is one of the important roles in the online accounting learning process, because with the internet network students can see the material and assignments given. by the lecturer. Here to make it easier to see the results of the analysis the researchers made in the following graphic form so that it can make it easier to read the results of the respondents' answers in this study.

Figure 4.2. Internet Network in Learning

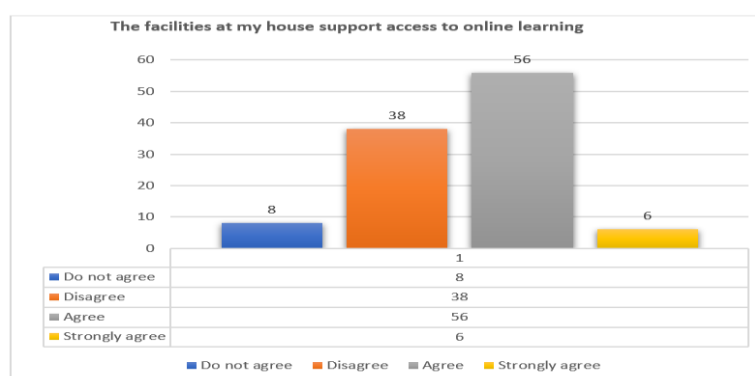


Next, Furthermore, in question 2, student responses regarding the availability of limited home facilities were 8 people (7.4%) who disagreed, 38 people (35.2%) disagreed and 56 people (51.9%) agreed and 6 people (5.6) stated strongly agree. When viewed from the highest percentage, 51.9% of respondents agreed that one of the obstacles faced by students in online learning was the limitation of supporting facilities in online learning such as mobile phones, laptops, internet and electricity. So, it can be seen in the image below.

Table 4. Frequency of Question 2

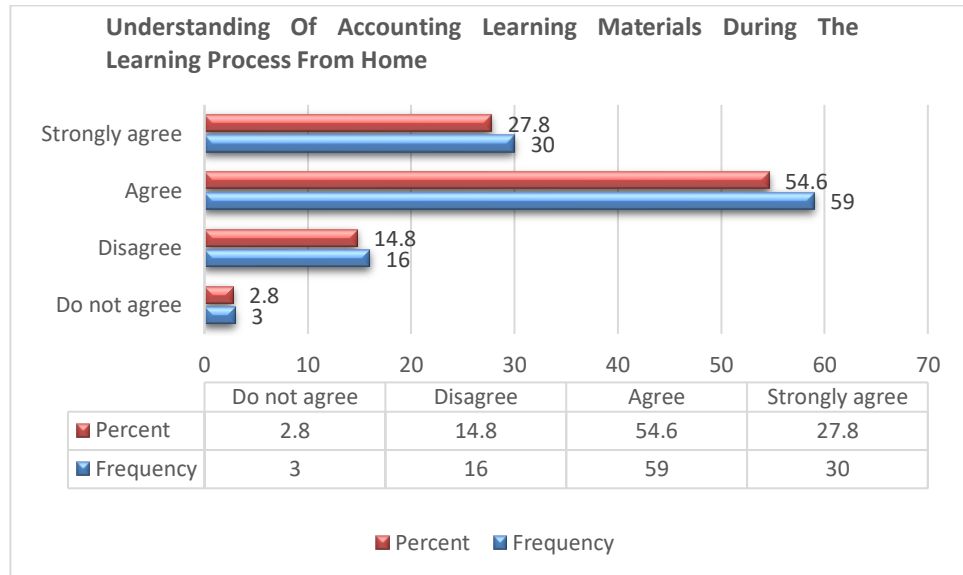
		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Do not agree	8	7.4	7.4	7.4
	Disagree	38	35.2	35.2	42.6
	Agree	56	51.9	51.9	94.4
	Strongly agree	6	5.6	5.6	100.0
	Total	108	100.0	100.0	

Figure 4.3. The Facilities Access to Online Learning



Next, Furthermore, respondents' answers to question 3 can be seen in Figure 4.4. below, it is known that power outages can hinder the online learning process in this regard make the network not Connect or not connected even cannot enter online classes at all. Online learning is not effective and many students complain because they are not understood and the network is not supportive.

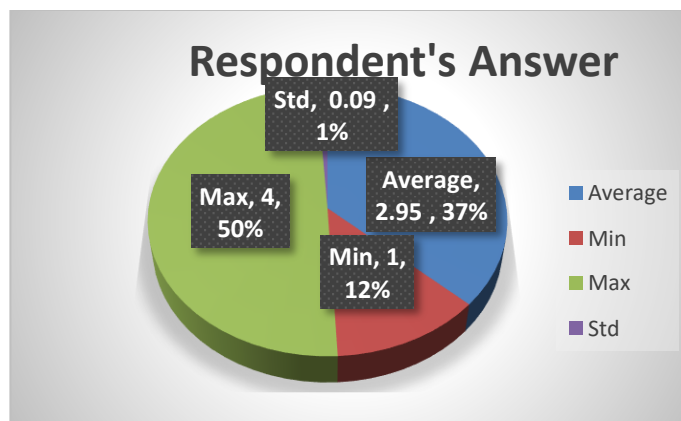
Figure 4.4. Accounting Learning



DISCUSSION

Based on the statistical table above with 108 respondents, it is known that the mean value is 2.95 with a minimum value of 1 and a maximum of 4 with a standard deviation of 0.09 when viewed from the average value of the respondents' answers, based on the assessment category, the score is 2.52 – 3, 25 with the agreed criteria, meaning that there are problems or obstacles in online learning during the COVID-19 pandemic so that many students find it difficult to understand the material taught by lecturers due to the limited student internet network or quota.

Figure 1. Respondent's Answer



However, this learning still has some weaknesses, including signals that are difficult to reach by students who live in the area, a lot of chat that makes the cellphone memory full so that the internet connection is slow and quite tiring because they have to go back

and forth to see the chat from the beginning of learning (Bahasoan et al., 2020). Students do not understand the learning materials in online classes because absorption of subject matter is very minimal, dominant learning is not yet interactive, this online learning makes students complain that they have difficulty understanding the material, which is very different from face-to-face learning, which is presented in the graph above. The task submission through e-learning is not in accordance with the specified deadline or the task submission becomes slow because it is not scheduled and is not monitored face to face (Ayu, 2018).

CONCLUSION

Based on the results of data testing, it was found that the occurrence of obstacles in online learning so that learning was not effectively carried out, this was due to: Absorption of subject matter is very minimal because it's not face to face, Dominant learning is not yet interactive, students have difficulty understanding the material, because the internet network is less stable and the student internet quota is limited so that it is disrupted learning process, power outage make the network not Connect or not connected so that lecturers cannot observe student progress in online learning.

LIMITATION

This study only looks at the problems faced in online learning with respondents in the researcher's internal environment. furthermore, the next researcher can add responses and variables related to online learning so that they can be generalized.

ACKNOWLEDGMENT

We thank all parties, especially KEMENRISTEK BRIN dan LP2M UMSU who have supported this research to completion.

DECLARATION OF CONFLICTING INTERESTS

Existence of online learning creates a dilemma for those who run it, for students, lecturers, and not infrequently many students and lecturers complain and feel confused about online learning. they have to carry out various kinds of tasks that must be collected within the allotted time.

REFERENCES

- Agarwal, S., & Kaushik, J. S. (2020). Student's Perception of Online Learning during COVID Pandemic. *Indian Journal of Pediatrics*, 87(7), 554. <https://doi.org/10.1007/s12098-020-03327-7>
- Assidiqi, M. H., & Sumarni, W. (2020). Pemanfaatan Platform Digital di Masa Pandemi Covid-19. *Prosiding Seminar Nasional ...*, 298–303. <https://proceeding.unnes.ac.id/index.php/snpasca/article/download/601/519>
- Ayu, M. (2018). *ONLINE LEARNING : LEADING E- LEARNING AT HIGHER*. 4.
- Bahasoan, A. N., Wulan Ayuandiani, Muhammad Mukhram, & Aswar Rahmat. (2020). Effectiveness of Online Learning In Pandemic Covid-19. *International Journal of Science, Technology & Management*, 1(2), 100–106. <https://doi.org/10.46729/ijstm.v1i2.30>
- Basar, A. M. (2021). Problematika Pembelajaran Jarak Jauh Pada Masa Pandemi Covid-19. *Edunesia : Jurnal Ilmiah Pendidikan*, 2(1), 208–218. <https://doi.org/10.51276/edu.v2i1.112>
- Bismala, L., & Manurung, Y. H. (2021). Student satisfaction in e-learning along the covid-19 pandemic with importance performance analysis. *International Journal of Evaluation and Research in Education*, 10(3), 753–759. <https://doi.org/10.11591/ijere.v10i3.21467>

- Farida, I., Rustini, S. A., & Irawandi, D. (2021). *Development of Nursing Management Learning Devices Based on A Scientific Approach to Maintain Science Process Skills During The Pandemic at Nursing Student of Stikes Hang Tuah Surabaya*. 4(3), 1–9.
- Lintong, M. M., Rawis, J. A., Senduk, J. F., & Lengkong, J. S. (2021). Character Education Management in SMA Kakaskasen Seminary Catholic and SMA Lokon St. Nikolaus Tomohon. *Asia Pacific Journal of Management and Education*, 4(2), 39–46. <https://doi.org/10.32535/apjme.v4i2.1127>
- Manapa, E. S., Sampetoding, E. A. M., Natalin, M., Sinambela, B., Sitohang, D. I. L., Ambabunga, Y. A. M., & Ardhana, V. Y. P. (2021). Analisis Terhadap Metode Kuliah Daring dan Biaya Tranposrtasi Mahasiswa Indonesia Dalam Masa Pandemi COVID-19. *Journal Dynamic Saint*, 5(2), 985–991. <https://doi.org/10.47178/dynamicsaint.v5i2.1108>
- Nambiar, D. (2020). The impact of online learning during COVID-19: students' and teachers' perspective. *The International Journal of Indian Psychology*, 8(2), 783–793. <https://doi.org/10.25215/0802.094>
- Nandal, N. (2021). Perception of Online Learning Among College Students: A Systematic. *International Journal of Modern Agriculture*, 10(1), 1142–1149.
- Nugroho, S. A., Wati, A. F., & Dianastiti, F. E. (2020). Kendala dan solusi pembelajaran daring di perguruan tinggi. *Jalabahasa*, 16(2), 196–207.
- Patricia Aguilera-Hermida, A. (2020). College students' use and acceptance of emergency online learning due to COVID-19. *International Journal of Educational Research Open*, 1(August), 100011. <https://doi.org/10.1016/j.ijedro.2020.100011>
- Pontoh, B. E., Tambingon, H. N., Lengkong, J. S. J., & Rotty, V. N. J. (2021). Implementation of School Principal Entrepreneurship Leadership in the Covid-19 Pandemic Era at Karitas Catholic High School in Tomohon City. *Asia Pacific Journal of Management and Education*, 4(1), 60–65. <https://doi.org/10.32535/apjme.v4i1.1050>
- Putri, A., Amran, A., Suparwo, A., Kurniawan, A., & Rahayu, Y. S. (2021). *The Importance of Perceived Organizational Support and Work From Home to increase Work-Life Balance During The Covid-19 Pandemic*. 4(3), 10–21.
- Togas, P. V., Naharia, O., Manggopa, H., & Rompas, P. D. T. (2021). *Development of Web-Based Digital System Learning Media*. 4(3), 22–34.
- Wu, J., Guo, S., Huang, H., Liu, W., & Xiang, Y. (2018). Information and communications technologies for sustainable development goals: State-of-the-art, needs and perspectives. *IEEE Communications Surveys and Tutorials*, 20(3), 2389–2406. <https://doi.org/10.1109/COMST.2018.2812301>
- Zain, N. H., Sayekti, I. C., & Eryani, R. (2021). Problematika Pembelajaran Daring pada Peserta Didik di Sekolah Dasar. *Jurnal Basicedu*, 5(4), 1840–1846. <https://jbasic.org/index.php/basicedu>