

## Learning Results and Online Learning Activities of Accounting Students During the Covid-19 Pandemic

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### Article Info

Received : 01/08/2021

Revised : 17/08/2021

Accepted : 30/08/2021

**Abstract.** The Covid-19 pandemic that occurred greatly affected various activities in various fields, one of which was education. One of the most felt impacts is the change in the education system from face-to-face to online system. This study aims to determine accounting students' learning outcomes and online learning activities during the Covid-19 pandemic at Universitas Al Azhar. The subjects in this study were students majoring in accounting, amounting to 54 people. In this study, researchers surveyed to collect data. In addition to conducting surveys, researchers also made observations during online learning to find out the learning activities carried out by students. From the results of the study and observation, the next researcher conducted interviews with the research subjects. Based on the study results, it is known that online learning carried out by Accounting students at Universitas Al Azhar uses various supporting applications such as WhatsApp, Google Classroom, Google Meet, and Zoom. Online learning outcomes are assessed using the GPA as a reference for assessment. Based on the GPA obtained by students, it is known that there was an increase in student learning outcomes wherein the even semester of the 2019/2020 Academic Year the average GPA was 3.44 to 3.51 in the odd semester of the 2019/2020 Academic Year. In contrast to student learning outcomes which have increased, online learning activities for Accounting students during the Covid-19 Pandemic at the University are just the opposite. From the observations, it was found that the learning activities of accounting students during the Covid-19 pandemic at Universitas Al Azhar were 9 students in the active category, 15 students in the moderately active, 11 in the less active, and 19 students in the inactive. Furthermore, based on observations, it is known that the online learning activities of accounting students during the Covid-19 pandemic at Universitas Al Azhar have not been suitable, where the average student activity score is less than 23, which is 16.61. Based on the moderate activity of 16.61, it is known that the learning activities of Accounting students at Al Azhar University during the Covid-19 pandemic were less active. Based on the interviews, it is known that students, online learning activities of Accounting students experience many obstacles, including the difficulty of the internet network, limited internet quota, and lack of facilities such as laptops and computers. With these many obstacles, of course, it will affect student activities in following online learning. In addition, accounting students at Universitas Al Azhar focus more on listening to what the lecturers say in the online learning process. Students do not ask a lot of questions or provide feedback when learning activities take place. Learning activities tend to be one-way, where the lecturer is the only source in the online learning process

**Keywords:** Covid-19 Pandemic, Learning Result, and Activities, Online Learning

### 1. INTRODUCTION



Now the whole world is being shaken by the Covid-19 (Corona Virus Disease) pandemic. According to [1], Coronavirus can attack animals and humans, where the symptoms in humans are the same as SARS and MERS. In Covid-19, its development is faster. COVID-19 infection can cause mild, moderate, or severe symptoms. The main clinical signs are fever (temperature >38°C), cough, and difficulty breathing. In addition, it can be accompanied by severe shortness of breath, fatigue, myalgia, gastrointestinal symptoms such as diarrhea, and other respiratory symptoms. Half of the patients develop shortness of breath within one week. In severe cases rapidly and progressively worsens, such as ARDS, septic shock, uncorrected metabolic acidosis, and bleeding or coagulation system dysfunction within a few days. In some patients, symptoms appear mild, not even accompanied by fever. Most patients have a good prognosis, with a small proportion in critical condition and even death (Yuliana, 2020). Coronavirus was first discovered in Wuhan Province, China. Based on data from the WHO that there are 185 countries affected by this Corona Virus.

Indonesia is one of the countries affected by the Covid-19 outbreak. The existence of this case makes the Indonesian government must be vigilant so that the spread of Covid does not increase. As a form of anticipation, the government has implemented various policies, one of which is PSBB (Pembatasan Sosial Berskala Besar or Large-Scale Social Restrictions). This PSBB is expected to reduce crowds to reduce the potential for the spread of Covid-19. Community activities in various fields began to be reduced, one of which was teaching and learning activities. The Indonesian government issued a circular through the Ministry of Education and Culture that face-to-face teaching and learning activities in class usually carried out from school to University had to be stopped. With this circular, teaching and learning activities usually carried out, face-to-face must adapt to changing conditions. As an alternative to continuing to study without having to meet, the government enforces online learning. By imposing online learning, it is hoped that during the Covid-19 pandemic, teaching and learning activities will continue as usual.

Online learning is carried out throughout Indonesia at all levels of education, from kindergarten to University. Universitas Al-Azhar is one of the private universities that must adapt to this condition. Studying at home or online is implemented by the policies set by the Chancellor of Universitas Al-Azhar. The application of online learning has caused various learning patterns carried out by students and lecturers at Universitas Al Azhar. One of them is a student majoring in Accounting, Faculty of Economics, Universitas Al-Azhar. Lecturers who usually teach in class directly now use various applications such as WhatsApp, Zoom, Google Classroom, Google Meet as learning media. This online learning activity must still focus on achieving learning goals and learning outcomes that have been set. One way to determine whether the objectives and achievements of learning Accounting have been achieved is through student learning and online learning activities.

Learning is essentially an activity carried out by a person that produces changes in behavior in oneself, both in the form of new knowledge and skills and positive attitudes and values. During learning activities, there is the interaction between students and learning resources, both in the form of humans who function as facilitators, namely lecturers or objects [2]. From the learning process, it is expected that students will experience changes due to the learning process. Learning outcomes are patterns of actions, values, understandings, attitudes, appreciation, and skills. The learning process results can be seen from changes in behavior and student knowledge obtained from the learning process [3]. In addition, learning outcomes are the individual's responsibility in determining changes in the cognitive domain of individuals having knowledge relating to remembering, understanding, applying, analyzing, evaluating, and creating [4]. The learning outcomes obtained by students during lectures are usually in the form of GPA (Gradual Achievement Index). Changes in learning patterns carried out during the Covid-19 pandemic will cause differences in student learning result. In addition to the importance of student learning outcomes, teaching activities during online learning are also essential things to pay attention to

According to [5] "Learning activity is the potential or ability to do business to develop themselves more advanced to achieve good learning achievement." Learning activities carried out by students from kindergarten to college are different due to differences in age, learning methods, and physical and psychological needs. The learning activities in lectures that most often do are reading,



listening, presenting, discussing, asking questions, and analyzing. In the teaching and learning process, there are several learning activities as follows:

- a. Listen  
Listening is one of the learning activities carried out by students in the learning process. When a teacher/lecturer uses the lecture method, every student or student should listen to what the teacher/lecturer says. A listening learning activity requires a person to pay attention and attend well because this situation provides an opportunity for someone to learn.
  - b. Looking at  
We can see many things in everyday life, but not all of our visions are learning activities. In education, viewing activities are included in the learning category
  - c. Touching, smelling, and tasting or tasting  
The activities of touching, smelling, and tasting are human senses that can be used as tools for learning purposes. This means that touching, smelling, tasting can provide a person's opportunity to learn. Therefore, the above learning activities can be known if needs drive all these activities, motivation to achieve goals by using certain situations for behavior change.
  - d. Writing  
Writing or taking notes is an activity that cannot be separated from learning activities. Note-taking activities are also not just taking notes but taking notes that can support learning goals.
  - e. Reading  
Reading activity is the activity that is mainly done while studying at school or college.
- [2]

Students' independence is highly demanded in online learning, so students must play an active role in various learning activities. A student must be active and independent in the learning process and expect the lecturer as a learning center. This is in line with what was stated by [6], namely independent learning is a process where students are directly involved in identifying what needs to be done to be in control of the learning process. Thus, students must participate in online learning, where more knowledge and experience of the material being studied will be obtained if students take the time to ask questions, discuss and learn from other sources.[7] state that learning activities include: learning spirit, technology literacy, intrapersonal communication skills, collaboration, and skills for independent study. With the change in learning from face-to-face (offline) to online learning during the current Covid-19 Pandemic, of course, changing the activities carried out by students.

## 2. RESEARCH METHODS

The type of research used in this research is descriptive qualitative research. The purpose of qualitative descriptive research is to describe a situation that is currently in effect. So it can be said that qualitative research is to find out about something that is happening. This is in line with what was stated by [8] that descriptive research is a study that tells and interprets data that occurs when the research takes place and presents what it is [8]. This study aimed to determine accounting students' learning outcomes and online learning activities during the Covid-19 Pandemic at Universitas Al Azhar. In this study, online learning is done using internet services and utilizing applications such as WA, Zoom, Google Classroom, Google Meet as teaching media. The subjects in this study were 54 students majoring in Accounting who took part in online learning during the Covid-19 pandemic at Universitas Al Azhar. The data collection technique used by the researcher is triangular/combined. The triangulation data retrieval technique combines several data collection techniques, namely by distributing questionnaires (questionnaires), observation, and interviews.

The questionnaire is a data collection technique by making questions that are made in such a way that is adapted to the research objectives. A questionnaire is a data collection technique in which participants/respondents fill out questions or statements. Then after they are filled in completely, they are returned to the researcher. Researchers used questionnaires to obtain data related to the thoughts, feelings, attitudes, beliefs, values, perceptions, personalities, and behaviors of respondents [9]. Furthermore, the researchers conducted a survey technique in this study. Researchers to 54 accounting

students conducted this survey. This survey was conducted online by making a questionnaire through the google form application, then sent to the WhatsApp group of Accounting students. The Google form contains several questions related to activities and learning outcomes carried out online during the Covid-19 pandemic.

In addition to conducting surveys, the researchers then made observations during online learning. In this study, researchers conducted participatory observations. Participatory observation is an observation in which the researcher is involved with the respondent's activities being observed. With participatory observation, the data obtained will be sharper, complete, and meaningful [9]. This observation is done so that researchers can find out the various activities carried out by students when online learning takes place. Researchers used observation sheets to see student activities individually and as a whole in the learning and teaching process when conducting observations. The observation format designed by the author can be seen in the table below:

Table 1. Table of Activity Rating

No	Name	Rated Aspect					Total Score	Information
		1	2	3	4	5		
1								
2								
	Etc							

Information :

The aspects assessed are;

1 = Visual activities example: paying attention to lecturers

2 = Oral Activities, for example: asking and expressing opinions

3 = Listening Activities example: listening to the lecturer's explanation and conducting discussions

4 = Writing Activities, for example: taking notes and writing

5 = Mental Activities example: responding and solving problems given by the lecturer

The score criteria used

1 = if never do

2 = rarely do (1 time to 2 times)

3 = sometimes do (3 times - 4 times)

4 = always do (more than 4 times)

Furthermore, after determining the score used in assessing student activities, all these scores will be added up and grouped according to the activity assessment criteria. The assessment criteria are as follows:

28 – 32 = Very Active (VA)

23 – 27 = Active (A)

18 – 22 = Moderately Active (MA)

13-17 = Less Active (LA)

8- 12 = Inactive (IA)

Based on the activity assessment criteria above, student learning activities are said to be successful if they have achieved a good assessment with a score of 23 or 71.87%

[10]

The following collection technique carried out by researchers is interviewing. Interviews are used as a data collection technique to respond to in-depth answers from respondents in the research being conducted. The interview that the researcher conducted was structured. With this interview, each respondent will be given the same question, and the researcher records every answer from the respondent. Interviews were conducted by asking questions via messages using the WhatsApp application and telephone for respondents who could be contacted directly. With this structured

interview, the researcher will know the response of the respondent to the situation that the researcher wants to know. Thus, researchers will find the case more deeply and sharply.

### 3. RESULTS AND DISCUSSION

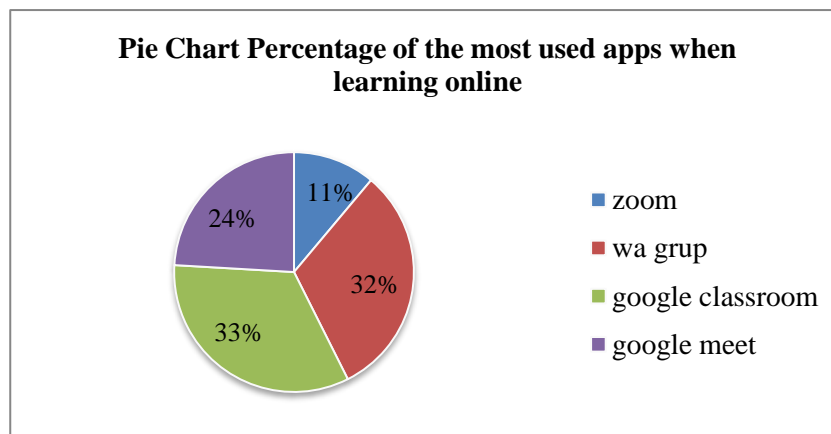
#### 3.1 Applications that are most often used by Accounting students in the online learning process at Universitas Al Azhar

Online learning activities for students majoring in Accounting at Al Azhar University use various supporting applications to facilitate the online learning activities. In online learning activities during the Covid 19 pandemic, Accounting students use various applications as learning media, including Zoom, Google Meet, what's App. Google Classroom. The percentage of use of these supporting applications can be shown in the table and diagram below:

Table 2. Table of Applications most often used when learning online:

<i>No</i>	<i>Application</i>	<i>Numbers of student</i>
1	Google Classroom	18 students
2	WhatsApp	17 students
3	Google Meet	13 students
4	Zoom	6 students
	Total	54 students

Based on the table above can be described as a pie chart as follows:



The pie chart above shows that students most often use Google Classroom as a learning medium, as much as 33%, then WhatsApp 32%, Google Meet as much as 24%, and 11% using Zoom as a learning medium. Google Classroom is the application most often used for online learning activities. Not only conducting surveys, but researchers also conducted interviews with students. The selection of applications as learning media is based on considering a large number of internet quotas spent. Based on interviews with students, it is known that Google Classroom is the most frequently used media. This is because Google Classroom can be more accessible and more structured. Google Classroom provides task menus, material attachments, and quizzes so that lecturers and students enjoy using Google Classroom more. Google Classroom on online learning activities makes assignments and discussions more organized than using other media. The second most used application next is WhatsApp. Based on the results of interviews with students, it is known that students use WhatsApp Group in several courses in online learning activities. Usually, lecturers send materials or assignments via WhatsApp Group. The use of WhatsApp Group is also considered to save internet quota so that lecturers and students agree to use it. The following application is the most widely used media is Google Meet. Google Meet is a conference medium that is often used in the online learning process.

Where this application can last for 60 minutes without paying and is quite economical than other conference media. So that lecturers and students agree to use it in the online learning process. The least used application in the learning process by accounting students at Universitas Al Azhar is Zoom. This application is used the least because in its use, if it is not paid, it can only be done in 45 minutes and consumes a reasonably large quota.

#### a. Online Learning Results of Universitas Al Azhar Accounting Students

In the study, researchers also surveyed to determine the learning outcomes of students majoring in Accounting during the Covid-19 Pandemic. The result of the students questioned in this survey is the student's GPA. GPA stands for Cumulative Achievement Index, where GPA can be used as one of the determinants of learning success. Furthermore, from the survey conducted, it is known that the learning outcomes of Accounting students during the Covid 19 pandemic. The following table presents a table comparison of the number and average GPA of Accounting Students before the pandemic and after the pandemic.

Table 3. Table of Comparison of the number and average of student GPA

<i>Information</i>	<i>GPA before the pandemic (Odd semester 2019/2020)</i>	<i>GPA after the pandemic (Even semester 2019/2020)</i>
<i>Score</i>	182,5	186,41
<i>Average Of GPA</i>	3,44	3,51

Table 3 shows an increase in GPA, namely the GPA before the pandemic in the 2019/2020 odd semester, which was 3.44 to 3.51 in 2019/2020 even semester. The GPA of accounting students experienced an average GPA increase of 2.03%. This shows that the results of online accounting learning at Universitas Al Azhar during the Covid 19 pandemic have increased. In addition to surveys, researchers also conducted interviews to determine the learning outcomes of accounting students before and after the Covid-19 pandemic. Based on the results of interviews conducted, it is known that students experience an increase in GPA. However, many students feel that the increase in GPA is not directly proportional to their knowledge in the subjects being taught. From the interviews, students more often do assignments as exercises at home, and lecturers often give good grades so that overall student scores increase. The increase in the value of this assignment will increase the student's GPA because the value of the assignment contributes 20% during the assessment process.

### 3.3 Online Learning Activities of Universitas Al Azhar Accounting Student

Online learning activities carried out by accounting students run smoothly according to a predetermined schedule. Based on observations, learning activities in the online learning process carried out by students varied, including listening to explanations (lectures) from lecturers, asking questions, discussing, analyzing several cases and topics proposed by lecturers to students. To make it easier to know student activity, the researcher used an observation sheet with several assessments. Based on the results of the observation sheet obtained by the researcher, it shows that the scores of learning activities carried out by accounting students at Universitas Al Azhar are as follows:

Table 4. Table Of Accounting Student Online Learning Activities

<i>No</i>	<i>Name</i>	<i>Score</i>	<i>Category</i>
1	Adila Fiqria	25	Active



2	Aisa Yuspita	13	Less Active
3	Angelica Hidayat	17	Less Active
4	Arifin	17	Less Active
5	Ariska Ramadhan	22	Moderately Active
6	Astoti munte	10	Inactive
7	Atikah Damayanti	23	Active
8	Auliyansyah	23	Active
9	Baby Hanna	25	Active
10	Dani Ritonga	24	Active
11	Dedi priadi	12	Inactive
12	Dheany A	12	Inactive
13	Dinda Haliza	22	Moderately Active
14	Diniati Septiana	10	Inactive
15	Dilyna Naurah A	9	Inactive
16	Ekaedah Ujung	25	Active
17	Fadlan Ramadhan	12	Less Active
18	Fahri Arwanda	22	Moderately Active
19	Femy Amanda	22	Moderately Active
20	Fitri A	25	Active
21	Fitriadi	13	Less Active
22	Irhanuddin	21	Moderately Active
23	Irpandi	10	Inactive
24	Javier	21	Moderately Active
25	Latifah Annas	10	Inactive
26	Latifah hanum	8	Inactive
27	Lia Apriliani	10	Inactive
28	M. Fiqri Febriansyah	25	Active
29	M. Rizki Pratama	23	Active
30	Mia Anjalika	17	Less Active
31	Muhammad Harisyah	8	Inactive
32	Muhammad Toha	22	Moderately Active
33	Muhammad Zikri	12	Inactive
34	Nadya F	12	Inactive
35	Novia Indriyani	8	Inactive
36	Nurbaiti	12	Inactive
37	Nyoni P	15	Less Active
38	Pioliana B	8	Inactive
39	Putri Sabrina	18	Moderately Active
40	Ramdani	21	Moderately Active
41	Retno Putri	19	Moderately Active
42	Rini Muliana P	15	Less Active
43	Risal Septika	21	Moderately Active
44	Riska Aisyah	12	Inactive
45	Sanjani Daulay	22	Moderately Active
46	Serly Agustria	16	Less Active
47	Sri Angkasa	8	Inactive
48	Tri Astuti	12	Inactive
49	Wawan I Putra	17	Less Active
50	Yessi A	17	Less Active
51	Yuha Amelia	12	Inactive
52	Yulianti	20	Moderately Active
53	Rahmad Faisal	21	Moderately Active

54	Yuni Nurul	21	Moderately Active
	Total of activity score	897	
	Average of activity score	16,61	

(data processed)

Based on the activity table above, it is known that 9 students with a score of 23-27 are in the active category, 15 students with a score of 18-22 in the moderately active category, 11 students with a score of 13-17 in the less active category, and 19 students with a score of 8-12 in the inactive category. The percentage of the data is presented in the diagram below.

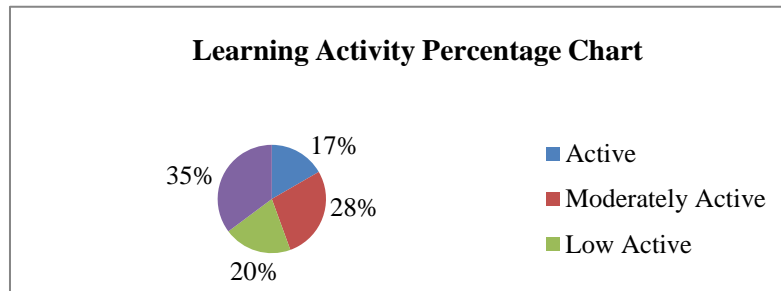


Figure 1. Learning Activity Percentage

From the diagram above, we can find out the percentage of student activity, namely 17% active students, 25% quite active, 20% less active, and 35% inactive. In addition to knowing the category of student activity, the average student online learning activity is 16.61. Based on the average activity of 16.61, it is known that the learning activities of Accounting students at Universitas Al Azhar during the Covid-19 pandemic were less active.

Accounting students at Universitas Al Azhar focus on listening to what the lecturers say in the online learning process. In addition, students do not ask many questions or provide feedback when learning activities take place. Learning activities tend to be one-way, where the lecturer is the only source in the online learning process. Online learning during this Covid-19 pandemic requires activity from all parties involved, especially students. With learning activities, online learning will run smoothly. Conversely, without learning activities carried out, online learning will not run smoothly. In online learning, students are required not to focus on what is presented by the lecturer.

According to [11], teachers, lecturers, tutors, instructors, or even expert sources are no longer the only determinants of student learning experiences in online learning. To find out more about the learning activities carried out by students, the researchers conducted interviews. Based on interviews, it is known that students' online learning activities run smoothly according to a predetermined schedule. Although it went smoothly according to schedule, the students did not fully feel it. Following the results of observations and interviews conducted by researchers, it is known that not all students attend classes on time according to schedule due to various obstacles, including limited facilities such as laptops and smartphones. From the interviews conducted by researchers, it is known that the challenges faced are not only because of the lack of facilities. Other barriers felt by students include living in remote areas so that it is difficult for the internet network to be able to participate in online learning. Some students also do not participate in online learning due to the limited internet quota, even though the government has assisted them, such as internet quota assistance for several learning applications. However, it is still felt to be lacking. Not infrequently when participating in learning, suddenly the network is unstable and causes the online learning process to be disrupted.

#### 4. CONCLUSION

Based on the results of the research that has been done, it is known that the application that is most often used by Universitas Al Azhar students in the online learning process is Google Classroom as a learning medium, which is 33%, then WhatsApp 32%, Google Meet as much as 24%, and 11%



using Zoom as a medium study. The selection of this application in the online learning process is based on several considerations, including the ease of access and the amount of quota spent using the media. From the online learning process, Accounting students at Universitas Al Azhar showed an increase in GPA, namely the GPA before the pandemic in the 2019/2020 odd semester from 3.44 to 3.51 in 2019/2020, even semester after the Covid-19 pandemic. The GPA of accounting students experienced an average GPA increase of 2.03%. This shows that the results of online accounting learning at Universitas Al Azhar during the Covid 19 pandemic have increased. However, the rise in student GPA and the increase in GPA are not directly proportional to the increase in knowledge. The increase of student GPA when studying online is due to lecturers giving assignments more often and giving good grades to students. In addition to learning outcomes, from the survey results, it is known that there are 9 students with a score of 23-27, namely in the active category, 15 students with a score of 18-22 in the moderately active category, 11 students with a score of 13-17 in the less active category, and 19 students with a score of 8-12 with inactive category. From the category of student activity based on the activity score, it is known that the average student online learning activity is 16.61. Based on the average activity score of 16.61, it is known that student activities are in the less active category. In the online learning process, accounting student activities run according to schedule, although there are several obstacles during the online learning process. Students often face constraints like the lack of learning facilities such as laptops or smartphones and the internet network, which is often unstable.

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