The Use of Online Learning Media and Learning Behavior as Predictors of Student Accounting Understanding

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Abstrak

Pandemi Covid memberikan dampak bagi semua bidang terutama dunia pendidikan yang mengharuskan pembelajaran dilakukan secara online. Oleh karena itu, penggunaan media pembelajaran online dan perilaku belajar penting dikaji untuk mengetahui pengaruhnya terhadap hasil belajar berupa pemahaman. Tujuan penelitian ini adalah untuk mengetahui pengaruh penggunaan media pembelajaran online dan perilaku belajar mahasiswa terhadap tingkat pemahaman akuntansi pada mata kuliah Pengantar Akuntansi. Sampel dalam penelitian ini adalah 63 mahasiswa S1 Pendidikan Akuntansi angkatan 2020. Teknik pengumpulan data yang digunakan adalah kuesioner, sedangkan analisis data menggunakan regresi berganda. Hasil penelitian adalah: (1). Penggunaan media pembelajaran online berpengaruh terhadap tingkat pemahaman akuntansi dengan nilai t-hitung>t-tabel yaitu 3,345>1,67022, (2). Perilaku belajar berpengaruh terhadap tingkat pemahaman akuntansi yang terbukti dengan t-hitung>t-tabel yaitu 2,995>1,67022 dan (3). Penggunaan media pembelajaran online dan perilaku belajar akuntansi mahasiswa secara simultan berpengaruh terhadap tingkat pemahaman akuntansi yang terbukti dengan nilai F-hitung > F-tabel yaitu 23,179>3,15. Kesimpulan penelitian ini adalah penggunaan media pembelajaran online dan perilaku belajar mahasiswa berpengaruh terhadap tingkat pemahaman akuntansi.
Kata Kunci: Pemahaman Akuntansi, Media Pembelajaran online, Perilaku Belajar

Abstract

The Covid-19 pandemic has an impact on all fields, especially education, which requires learning to be done online. Therefore the use of online learning media and learning behavior is important to study to determine the effect on learning outcomes in the form of understanding. The purpose of this study was to determine the effect of the use of online learning media and the learning behavior students on the level of accounting understanding in the Accounting Introduction course. The sample in this study was 63 undergraduate students of Accounting Education class 2020. The data collection technique used was a questionnaire, while data analysis using multiple regression. The results: (1). The use of online learning media has an effect on the level of accounting understanding with the t-count> t-table, namely 3,345>1,67022, (2). Learning behavior affects the level of accounting understanding as evidenced by t-count> t-table, namely 2,995>1,67022 and (3). The use of online learning media and student accounting learning behavior simultaneously affects the level of accounting understanding as evidenced by the value of F-count>F-table, namely 23,179>3,15. The conclusion of this study is the use of online learning media and student learning behavior affects the level of accounting understanding.
Keywords: Accounting Understanding, Online Learning Media, Learning Behavior

INTRODUCTION

Until 2021, the whole world, including Indonesia, is still being hit by the Covid-19 pandemic. Covid-19 is a new type of infectious disease that was discovered in Wuhan, Hubei, China in 2019. Covid-19 began to enter Indonesia on March 2, 2020, namely the identification of two people who were confirmed to be infected with Japanese citizens. All power and efforts have been made by the government to minimize cases of Covid-19 transmission, namely starting with an appeal to residents to follow health protocols, enacting Large-Scale Social Restrictions in various regions in Indonesia, followed by the Enforcement of Community Activity Restrictions at this time there is also a vaccine that will be distributed to the public. Various impacts have been caused by this pandemic which is not only in the economic sector but also in the education sector. The government provides a policy to provide understanding regarding the subject matter by means of online learning for all students. This applies to all levels of education starting from elementary, junior high, high school, and even higher education/university. Government Circular Number 4 of 2020 concerning Implementation of Education Policies in an Emergency The Spread of Coronavirus Disease (Covid-19) related to the learning process from home is carried out with the provision that one of them is learning from home through online / distance learning which is implemented in order to provide a learning experience that is meaningful for students, without being burdened with demands to complete all curriculum achievements for grade promotion and graduation. Many academics from elementary to university levels have implemented online learning starting in 2020 to date to reduce the impact of covid 19. This enforcement is also implemented at Universitas Negeri Surabaya (Unesa). It is undeniable that online learning is the most appropriate solution at this time to overcome the impact of covid 19 transmissions. The use of online learning media is the right decision to provide knowledge transfer to students so that they can understand the material provided by educators during a pandemic. However, limited internet accessibility, hardware, and software, as well as financing are often obstacles in maximizing online learning resources. IT-based learning systems should not only be carried out during a pandemic, but it is also the obligation of learners to be literate with advanced technology in accordance with the current industrial era 4.0.

Students at the Faculty of Economics and Business Unesa must take basic courses are Introduction to Accounting. The Introductory Accounting course is the basis for students to study accounting, in which it teaches accounting concepts and companies, basic accounting equations, debit credit mechanisms, and the accounting cycle of service companies, trade, and manufacturing. The special characteristic of this course is that it has an integrated material, which is integrated with each other, especially on the subject of the accounting cycle for Service Companies, trading, and manufacturing. Through various efforts made using media, teaching materials, learning methods, and learning models, lecturers provide integrated learning materials to provide understanding to students. Bloom said that understanding is a person's ability to understand or understand something after something is known and remembered. Hamalik, (2013) states that understanding is a social constructivist process in understanding various texts, not only understanding the meaning of words and sentences in a text, but also the use of the reader's knowledge related to the text they read. Efficient understanding requires the reader's ability to relate text material to the knowledge he already has. Pratama, Zahra, & Sulistiyani, (2020) explain understanding is not just knowing, but students are also required to be able to take advantage of the material that has been understood. Meanwhile, accounting according to the American Accounting Association at Gupta, (2021) is the process of identifying, measuring, and reporting economic information to enable clear and decisive assessments and decision making for those who use the information. Accounting understanding is very important for the understanding of accounting that could reasonably be known how the adequacy of the knowledge possessed an accountant to perform its role profession as a professional accountant. Hermawan, Hanun, & Junjunan, (2021) explained that accounting understanding can be measured by how students understand what they have learned so far which is indicated

by not only the value obtained but also can be seen from the understanding and mastery of the knowledge and concepts they have acquired. The preparation of quality and reliable financial reports must be supported by the ability of adequate resources, and one way is to increase sufficient understanding of accounting understanding which of course can be fostered when a person takes Accounting education at higher education/ university.

Accounting education must produce a professional accountant because there are many accounting services that are very much needed in the business world. For graduates of Accounting Education, of course, prospective teachers must be given a correct understanding of introductory Accounting courses so that one day they are not mistaken in providing scientific transfers to their students in the future. Accounting understanding is a person's ability to know and understand accounting. This level of accounting understanding can be measured from one's understanding of the accounting cycle starting from the process of recording financial transactions, grouping, summarizing, reporting, and interpreting financial data. So people who have an understanding of accounting are clever and really understand the accounting process.

There are several previous studies that are thought to affect the level of accounting understanding which is influenced by the use of online learning media. Hamid, Waycott, Kurnia, & Chang, (2015) explain learning through online media is a learning resource that is deemed appropriate to produce global information without the time and distance limitations. He, Xu, & Kruck, (2014) explain research about online learning media has become the world demand of education since the last few. Pangondian, Santosa, & Nugroho, (2019) online learning is needed in learning in the era of the industrial revolution 4.0. During the Covid 19 pandemic era, many schools did not implement face-to-face learning and were replaced with online learning, including using zoom meetings, google meet, google classroom, Edmodo, Schoology, and others. Ardini, Setia Iswara, & Retnani, (2020) explained that the use of e-learning is effective in this pandemic, with the design and manufacture of materials adapted to e-learning, where students can easily gain access to teaching materials so that they can be optimal in understanding the teaching materials provided by lecturers. Bahasoan, Ayuandiani, Mukhram, & Rahmat, (2020) explained that as many as 56% of students who took online learning were able to understand the lecture material given by the lecturer. It can be understood that there is an effect of online learning on student understanding. Hermawan et al., (2021) strengthens the data that a good e-learning application is owned by the campus, so it becomes a benchmark for students' level of understanding in Accounting courses. This shows that the high level of understanding is influenced by the good e-learning provided by lecturers to students. The results of research on students and lecturers at Daffodil International University in Bangladesh show that online learning media in the form of google classrooms can improve the understanding and learning quality of students and teachers. (Iftakhar Shampa, 2016).

Learning behavior is also thought to have an effect on the level of accounting understanding. Learning behavior is a dimension of learning that individuals do repeatedly so that it becomes automatic and spontaneous or in other words become a habit for the individual. Individual behavior in learning will be a determining factor for achievement to be achieved by the individual himself. Usman & Ivana, (2020) defines learning behavior as behavior that is shown by understanding one's feelings and emotions, being able to understand one's strengths and weaknesses, and growing a diligent, independent attitude, not easily discouraged, confident, and able to express himself. Some of the empirical evidence that has been done by previous researchers is related to the factors that affect student understanding in introductory accounting courses, such as research conducted by Usman & Ivana, (2020) who conducted research on 200 students to determine the effect of emotional intelligence, learning behavior, learning and interest, and self-efficacy on accounting understanding. The results of the study prove that learning behavior has a positive effect on the level of accounting understanding. The results of the research by Zulhawati & Ariani, (2016) which conducted research on accounting students, stated that learning behavior can significantly influence the level of accounting understanding. Kristianawati & Wafirotin, (2018) found that learning behavior has a positive influence on the level of accounting understanding. Kresnandra, (2019) conducted research on MAKSI

students that good behavior shown by reading reference books both in the library and at home, creating learning discussion forums, and consulting with lecturers related to lecture material were activities carried out to increase their understanding and deepening of accounting material. However, research by Susanti, Rispantyo, & Djoko, (2017) that learned behavior does not affect the level of understanding of accounting students. Susanti, (2020) produce data that there is no influence between learning behavior on students' accounting understanding. The results of Parauba, (2014) also show data that student learning behavior does not affect the level of student accounting understanding because students do not study regularly, are well and disciplined, and experience problems in absorbing material. Based on this background, the problem formulations in this study are:

1. Is there an influence between the use of online learning media on the level of understanding of student accounting in the Covid 19 era?
2. Is there an effect of learning behavior on the level of understanding of student accounting in the Covid 19 era?
3. Is there a simultaneous influence between the use of online learning media and learning behavior on the level of accounting understanding of students in the Covid 19 era?

METHOD

Type of Research

In this study, the researcher will test the influence between the independent and dependent research variables. The research design in the study is as follows:
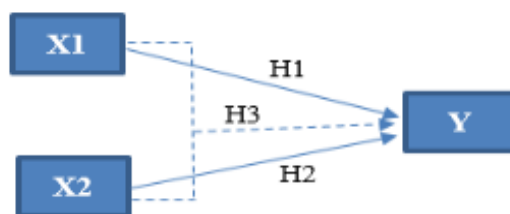
Picture 1. Research design

Description : X1 = Online Learning Media

X2 = Learning Behavior

Y = Accounting Understanding

The research hypothesis in accordance with the research design is as follows:

Ha 1 = There is an effect of the use of online learning media on the level of understanding of student accounting in the Covid 19 era

H a 2 = There is an effect of learning behavior on the level of accounting understanding of students in the Covid 19 era

H a 3 = There is a simultaneous influence between the use of online learning media and learning behavior on the level of accounting understanding of students in the Covid 19 era

Population and Sample

The population in this study were all students of the Accounting Education Study Program class 2020/2021 in odd semester, totaling 63 students. The following is a table of the total number of Accounting Education study program students in 2020 who are taking the Introductory Accounting Course:

Table 1
Number of Students Taking Introductory Accounting Courses

	Class	Number of Students
1.	Class A 2020 Accounting Education	24 Students

2.	Class B 2020 Accounting Education	29 Students
3.	International Class 2020 Accounting Education	10 Students
	Total	63 Students

Because the population is less than expected, the entire population of 63 students is used by researchers to become the research sample. So this research uses saturated sampling. According to Sugiyono (2013), saturated sampling is a sampling technique when all members of the population are used as samples. This is often done when the population is relatively small. Another term saturated sample is census, where all members of the population are sampled.

Data Collection Techniques and Instrument Development

The data collection technique in this study was a questionnaire that was distributed to respondents online. The research instrument used was a questionnaire about the use of online learning media, learning behavior, and understanding of student accounting. The research instrument was distributed to respondents by providing a questionnaire containing a statement and 5 choices of answers on the Likert scale about (1). response to the use of learning media using google meet and zoom meetings which are applied during online learning, (2) student learning behavior during the COVID-19 pandemic, and (3). The level of understanding of student accounting. Likert scale is used to describe data questionnaire has been filled by the sample. The Likert scale consists of the following interpretations: 1 = Strongly disagree, 2 = Disagree, 3 = Enough, 4 = Agree and 5 = Strongly Agree. The indicators for each variable used as a reference in this study are as follows:

Table 2
Research Instruments Using Online Learning Media

No.	Indicator	Reference
1.	The use of online learning media (google meet, zoom meeting, and google classroom) improves student understanding	Adapted from Chaeruman, (2015), Aditia, Latianingsih, & Wijiyanti, (2017)
2.	The use of online learning media (google meet and zoom meeting) overcomes student learning problems	
3.	Students like the appearance provided, including content, and the presentation of fun material	
4.	Ease of learning provided	
5	Lecturer Creativity	
6.	Flexibility of time and place	
7.	The Effectiveness of Using Learning Media during the Covid Pandemic 19	
8.	The attractiveness of the material presented	

Table 3
Learning Behavior Research Instruments

No.	Indicator	Reference
1.	The habit of reading books	Adapted From Usman & Ivana, (2020), Saryanti, (2010)
2.	Habits of attending lectures	
3.	The habit of taking exams	
4.	Habits find references online or offline in a variety of sources	

Table 4
Accounting Understanding Research Instruments Accounting Introductory Material

No.	Indicator	Reference
1.	Understanding the concepts of assets, liabilities , equity, income and expenses	Accounting Introductory Course Material
2.	Understanding the Concept of Basic Accounting Equations	
3.	Understanding of the Debit Credit Mechanism Concept	

No.	Indicator	Reference
4.	Understanding of the concepts and applications of the Accounting Cycle for Service Companies, Trade and Manufacturing	
5.	The relationship of the Accounting Cycle between the Recording, Summarizing and Reporting stages	

Data analysis techniques

In this study, the data analysis technique used to test the hypothesis was multiple regression which was indicated by the t value, the F value and the R value.

RESULT AND DISCUSSION

Classical Assumption Test Results

Before the author enters the data to be tested with linear regression into SPSS, the writer will test the classical assumptions as a condition that the data can be processed using parametric statistical tests. Following are the results of data tabulation and classical assumption tests on respondent data.

a. Normality test

Normality test is a test that is carried out with the aim of assessing the distribution of data in a group of data or variables, whether the data distribution is normally distributed or not. Berikut adalah hasil normalitas data menggunkana P-Plot pada output SPSS. The following is the result of data normality using P-Plot on SPSS output.

Chart 1. P Plot

Based on the P Plot graph data, the results of the normality test show that the P-Plot point is close to a straight line so that it can be interpreted that the data has met the data normality test.

b. Multicollinearity Test

The multicollinearity test is a test that is carried out to determine whether in a regression model there is intercorrelation or collinearity between independent variables.

Table 5
Multicollinearity Test
Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | | | Collinearity Statistics | |
	B	Std. Error	Beta	t	Sig.	Tolerance	VIF
(Constant)	2,216	4,145		,535	,594		
X1	,247	,074	,339	3,345	,001	,679	1,472
X2	,110	,037	,303	2,995	,003	,679	1,472

a. Dependent Variable: Y

Based on SPSS test results showed that use values VIF is less than 10 or more than 0.01 Tolerance value it can be concluded unequivocally that there is no multicollinearity problems.

c. Heteroskesdasticity test

The Heteroscedasticity test is a test that assesses whether there is an inequality of variance from the residuals for all observations in the linear regression model. The following are the results of the heteroskesdasticity test.
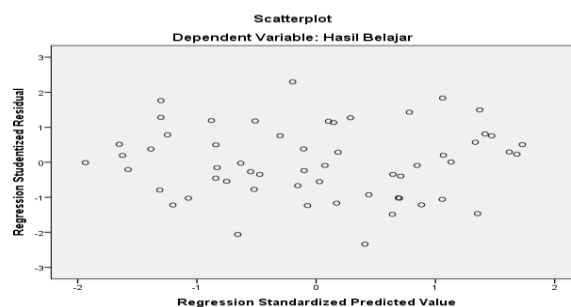

Chart 2. Heteroskesdasticity Test

Based on the scatterplot output, data shows that the distribution points do not form waves, spread out, and are not patterned. Therefore it can be concluded that heteroskesdasticity does not occur so that a good and ideal regression model can be fulfilled.

R Test Results

The R test is used to determine how much the independent variable contributes simultaneously to the dependent variable. The following is a model summary table that shows the R value (coefficient of determination) of a model:

Table 6
R Test Results

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	, 569 [a]	, 323	, 309	2,87051	1,900

a. Predictors: (Constant), X1, X2
b. Dependent Variable: Y

Based on the results of the SPSS table above, it can be concluded that the Adjusted R Square value is 0.309, which means that the Y variable (accounting understanding) is influenced by the use of online learning media and learning behavior by 30.9%. The rest, namely 69.1%, is influenced by other variables outside the research.

T test results

The t test is used to answer the problem formulations and research hypotheses that have been made by the research team. To test hypotheses 1 and 2 in this study, it can be shown that the results of the t-count in the coefficient table above must be greater than the t table. The following are the results of the t test:

Table 7
T test results

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2,216	4,145		, 535	, 594
	X1	, 247	, 074	, 339	3,345	, 001
	X2	, 110	, 037	, 303	2,995	, 003

a. Dependent Variable: Y

Based on the results of multiple regressions in table 6, it is found that the influence data between the variables X1 (use of online learning media) and Y (understanding of accounting) with a value of t count> t table, namely 3.345 > 1.67022. It can be said that hypothesis 1 (Ha1) is accepted, meaning that there is an influence between the use of online learning media on students' accounting understanding. While the influence between the variable X2 (learning behavior) on Y (understanding of accounting) with a value of t count > t table, namely 2.995 > 1.67022. This means that hypothesis 2 (Ha2) is accepted, namely the effect of learning behavior on students' accounting understanding.

F-Test Results

The F test serves to test hypothesis 3 (Ha 3), namely the simultaneous influence between the use of online learning media and learning behavior on the level of accounting understanding of students in the Accounting Education Study Program at the Faculty of Economics and Business, Unesa. The criteria for acceptance of Ha 3 is if F count> F table.

Table 8
F Test Results
ANOVA [a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	381,978	2	190,989	23,179	, 000 [b]
	Residual	799,262	97	8,240		
	Total	1181,240	99			

a. Dependent Variable: Y
b. Predictors: (Constant), X1, X2

F test is a test that shows whether all the independent variables have a joint influence on the dependent variable. In table above the value of F count: F tabel is 23.179> 3.15 then Ha3 is accepted. So it can be concluded that there is a simultaneous influence between the use of online learning media and learning behavior on the level of accounting understanding of students in the Accounting Education Study Program at the Faculty of Economics and Business, Unesa.

The Influence of Using Online Learning Media on the level of Accounting Understanding in Students of the Accounting Education Study Program

Based on the results of data analysis, it is concluded that there is an influence between the use of online learning media during online learning on the level of accounting understanding in Accounting Education Study Program students as evidenced by the value of t count> t table, namely 3,345> 1,67022. Theoretically, that f actor-factors that affect learners' understanding are internal factors (originating from within the person of students include learning styles, learning behavior, and personal factors other) and external factors is the social environment (factor of teachers/lecturers, friends, and interaction with the community) and the non-social environment (learning resources, learning media, buildings, supporting facilities, and others). Based on this theory, it can be concluded that students have a better understanding of important concepts in accounting due to external factors, one of which is the use of instructional media by lecturers as a means of learning online. The benefits of learning media in the learning process are that the learning material will have a clearer meaning so that it can be better understood by students and allows students to master the learning objectives better. Learning media is a means of communicating messages from senders to message recipients. Of course, with the learning media, the knowledge provided by the lecturer can be helped to be conveyed easily through distance learning. This is also in accordance with the theory that the function of learning media is as a tool in the learning process, as a component of the learning sub-system, as a guide in learning, like a game or to generate student attention and motivation, improve learning outcomes and processes, reduce verbalism, overcome limited space, time energy, and sensory power.

Empirically, the results of the study data tabulation, it was found that the response of students to use learning media online such as zooming meeting, meet google and google classroom were conducted by lecturers with re s p on the positive. This shows that the learning media provided during the Covid 19 pandemic were a solution to help students understand accounting introductory material easily. Based on the results of a questionnaire completed by respondents obtained the data that as many as 80 % of students stated strongly agree that learning media online from google meet, zoom meetings and google classroom that has been used by lecturers as media messenger of learning, can improve the understanding of the course Introduction to Accounting. The remaining 20% of students agreed and there were no students who disagreed or strongly disagreed. The applied learning media is able to overcome the learning problems faced by students as evidenced by the results of the questionnaire that answered strongly agree as much as 70%, agree as much as 2.0%, and with quite a category 10%. The use of google meetings and zoom meetings that are interesting, and provide face-to-face conveniences like learning in class and the attractiveness of the material provided can improve student understanding of the accounting cycle material. As many as 90% of students agree that online learning media is very effective to be implemented so as to increase student accounting understanding in the Covid 19 Pandemic Era. It is also appropriate Hamalik, (2013) that the use of total instructional media at the stage of learning orientation will greatly assist the effectiveness of the learning process and the delivery of the message and lesson content. Besides, it can also help students improve student understanding.

The results support previous research that Ardini et al., (2020) conduct research on learning is done in universities by implementing instructional media e-learning turns applied at the time of the pandemic era. Design and materials that are adapted to e-learning, where students can easily gain access to teaching materials so that they can optimally understand the teaching materials provided by the lecturer. The results of Karina Sekar Galuh Rusdiantho, (2021)) research on student perceptions resulted in 42.5% of data stating that online learning had less impact on increasing student understanding because there were several obstacles during online learning for example due to internet signals and quotas. However, as many as 57.5% of students understand the material given well during online learning. This shows that the online learning provided has an impact on the level of student understanding. The study also supports research Bahasoan, Ayuandiani, Mukhram, & Rahmat, (2020), Hermawan et al., (2021), and the results of Iftakhar, (2016) that the use of the media google classroom in online learning can improve student understanding.

The Influence of Learning Behavior on Accounting Understanding in Accounting Education Study Program Students

The results of the study indicate that there is an influence between student behavior in learning which is referred to as learning behavior on the level of accounting understanding of students in the Accounting Education Study Program, FE Unesa as evidenced by the value of t count > t table, which is 2,995 > 1.67022. Based on Gagne's theory, learning is a set of events created and designed to encourage, activate, and support student learning. The way each individual learns is different, so it can be said that each student has a different learning behavior. Learning behavior is a dimension of learning that is carried out by individuals repeatedly so that students develop learning habits. In this study, study habits in following lessons are one of the supporting factors in achieving the level of student accounting understanding as evidenced by 95% of students answering strongly agree, the remaining 5% answered agree. Where is the way accounting students learn, it is done by increasing practice questions so that over time it becomes a habit that is inherent in them. Accounting student learning behavior that can be shown when reading important concepts, by making notes that are considered important, noting every question you want to ask if necessary with alternative answers, this is evidenced by as many as 60% of students answered agree, 30% answered strongly agree and 10% answered quite agree. Meanwhile, learning behavior related to student study habits when looking for learning resources from various sources was also carried out. Before the COVID-19 pandemic, students could find learning resources from the campus library. Currently, students are changing alternatives to look for references from various online

sources to avoid the impact of the covid 19 pandemic. This is evidenced by the choice of student questionnaires, 90% answered strongly agree, 10% agreed. So that students can still get an understanding of the material from sources that are considered relevant to the existence of online sources on the internet. Learning behavior can also be reflected from habits when facing tests or exams as evidenced by as many as 25% of students answering strongly agree, and 75% of students agree. Preparation for the exam is the preparation made by students in organizing and carrying out their learning activities so that the subject matter they have received can be mastered. Based on the results of the questionnaire, it can be concluded that the student's learning behavior is in a positive category. In addition, the results of the questionnaire are also proven by a good understanding of accounting. On average, students answered strongly agree and agree with the questions given. In addition, a good understanding of accounting is also evidenced by the cognitive learning outcomes of students at the average grade A student score of 84,908 (A grade totaling 14 students, A- totaling 7 students, and B+ totaling 4 students), class B with a value of 88, 25 (A grade is 25 students, A- is 3 students and B+ is 1 student). Meanwhile, the average international class with an average of 86.33 (with an A grade of 7 students, and an A- of 3 students).

The teaching and learning process without the enthusiasm and willingness between the learner and the teacher will have a negative influence which in turn hinders the achievement of learning objectives so that learning outcomes, especially the lack of understanding of the subject matter. That there is a relationship between student behavior and involvement with concentration and student learning outcomes. Cognitive learning outcomes in the form of an understanding of learning will never be achieved by students if it is not balanced with good learning behavior. This is in accordance with the results of the study that students' understanding of accounting increased as indicated by the results of student questionnaires, the percentage of 80% answered agree and strongly agreed 15%, and quite agreed 5% that they understood accounting learning material because of study habits. This study also supports the results of previous studies, namely the results of research by Wahyu, (2015), Kristianawati & Wafirotin, (2018), and Kresnandra, (2019) conducted research on the positive influence between behavioral variables study on students' accounting understanding.

Simultaneous Influence between Use of Online Learning Media and Learning Behavior on Accounting Understanding of Students in Accounting Education Study Program

Based on the results if there is a simultaneous influence between the variable use of online learning media and student learning behavior on accounting understanding of S1 Accounting Education study program students as evidenced by the value of Fcount 23.179>F-table 3.15. The combination of variables that occur strongly between the use of online learning media with learning behavior towards accounting understanding. The application of appropriate learning in the Covid 19 pandemic era using online media is indeed needed to help improve student cognitive and the effect is stronger if there are learning behaviors that must be better developed in students . This is evident based on the results of the research that when the lecturer provides learning material with google meet and zoom meeting learning media and together the student learning behavior is also good, the cognitive learning outcomes in the form of student accounting understanding also increase. The results of this simultaneous research have never been done before so that the results of this study can contribute to scientific development, especially related to research on accounting understanding. The limitation of this simultaneous research is that it is only carried out on two variables, namely online learning and learning behavior on learning outcomes because researchers want to focus on these two variables.

CONCLUSIONS

Based on the results of data analysis, the following conclusions are obtained (1). The use of online learning media affects the accounting understanding of students in the Accounting Education Study Program, Faculty of Economics, Unesa. This can be seen from the t - count value of 3.345> t - table 1.67022 with a

significance level of 0.01 <0.05. (2). Learning behavior affects the accounting understanding of students in the Accounting Education Study Program, Faculty of Economics, Unesa. It can be seen from the value t - count 2,995 <t - table 1.67022 with a significance value of 0.03 <0.05. (3). The use of online learning media and learning behavior simultaneously affects the accounting understanding of students in the Accounting Education Study Program, Faculty of Economics, Unesa. This can be seen from the results of the F ANOVA test which has a value of F - count 23.179 > F - table 3.1 5 with a significance level of 0.00 <0.05. After doing research on variable existing research, the researchers advise as follows based on the results of the study, the learning media that have been used in online learning activities have a significant effect on the accounting understanding of students in the Accounting Education Study Program at the Faculty of Economics, Unesa, so it is hoped that the learning media can still be applied because it is very effective in overcoming face-to-face limitations and student learning difficulties during the COVID-19 pandemic. Students' learning behavior that is reflected in the habit of reading books, attending lectures, taking exams, and visiting the library online and offline must continue to be improved and directed by the lecturer so that students continue to have good learning behavior so that their learning achievement, especially understanding in introductory accounting courses, continues to increase. The limitation in this study is that the number of samples is only limited to students in the Accounting Education Study Program and in a narrower scope. In addition, the variables studied are also only some of the variables that affect accounting understanding. Therefore, it is recommended to increase the number of populations and variables so that they can be generalized in a wider scope.

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