



Factors Affecting Student Accounting Practicum Learning Outcomes during the Covid-19 Pandemic

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Abstrak

Pandemi covid 19 telah mengubah kualitas pendidikan yang perkembangannya salah satunya dapat dilihat dari baik buruknya hasil belajar peserta didik. Oleh karena itu, penelitian ini bertujuan untuk menguji faktor-faktor yang mempengaruhi hasil belajar mata kuliah praktikum akuntansi diantaranya faktor karakteristik mahasiswa, pengetahuan awal dan penggunaan video pembelajaran. Sampel dalam penelitian ini berjumlah 57 mahasiswa. Teknik pengumpulan data berupa angket dan hasil belajar sedangkan teknik analisis data menggunakan regresi berganda. Hasil penelitian menunjukkan bahwa: (1) Tidak terdapat pengaruh antara karakteristik mahasiswa terhadap hasil belajar praktikum akuntansi, (2). terdapat pengaruh antara kemampuan awal terhadap hasil belajar praktikum akuntansi, (3). Terdapat pengaruh penggunaan video pembelajaran terhadap hasil belajar praktikum akuntansi, dan (4). Terdapat pengaruh simultan antara karakteristik mahasiswa, kemampuan awal, dan penggunaan video pembelajaran terhadap hasil belajar mata kuliah praktikum Akuntansi. Implikasi dari penelitian ini adalah kemampuan awal mahasiswa yang ditunjukkan dengan pengetahuan akademik yang baik ditambah dengan upaya dosen dalam menggunakan video pembelajaran dapat meningkatkan hasil belajar mahasiswa sehingga harapannya dosen dapat menerapkannya didalam pembelajaran.

Kata Kunci: karakteristik mahasiswa, kemampuan awal, video pembelajaran, hasil belajar

Abstract

The COVID-19 pandemic has changed the quality of education, one of which can be seen in the good and bad learning outcomes of students. Therefore, this study aims to examine the factors that influence the learning outcomes of Accounting Practicum courses including student characteristics, initial ability, and use of learning videos. The sample in this study amounted to 57 students. Data collection techniques in the form of questionnaires and learning outcomes while data analysis techniques using multiple regression. The results of the study indicate that: (1) There is no influence between student characteristics on the learning outcomes of Accounting Practicum, (2). there is an influence between initial ability on learning outcomes of Accounting Practicum, (3). There is an effect of the use of learning videos on the learning outcomes of Accounting Practicum, and (4). There is a simultaneous influence between student characteristics, initial ability, and the use of learning videos on the learning outcomes of the Accounting Practicum course. The implication of this research is that students' initial abilities are shown by good academic knowledge coupled with lecturers' efforts in using learning videos to improve student learning outcomes so that lecturers hope that they can apply them in learning.

Keywords: students' characteristics, initial ability, learning video, learning outcomes

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INTRODUCTION

The benchmarks for the nation's progress can be seen from the quality of education provided. The government has made various efforts to improve the quality of education, among others, by changing the national education strategy through refining the curriculum, improving the teaching system, and increasing the quality of education personnel. Based on the National Education System Law No. 20 of 2003, education aims to improve the standard of living and quality of human life so that achieving this goal is pursued through improving the quality of education. The quality of education quality can be seen from the learning outcomes of students which reflect the success or failure of improving the teaching system in the educational process given at the education level. The learning outcomes of students are essentially changes in behavior as a result of learning in a broader sense covering the cognitive, affective, and psychomotor fields. (Sudjana, 2011). Dimiyati, (2013) explains that learning outcomes are the result of an interaction of learning and teaching actions. Indicators of achievement of learning objectives in the classroom are inseparable from the factors that affect learning outcomes. Sugihartono, (2007) explaining the factors that affect learning outcomes are as follows: a) Internal factors are factors that exist in individuals who are learning. Internal factors include: physical factors and psychological factors, b) External factors are factors that exist outside the individual. External factors include: family factors, school factors, and community factors.

The characteristics of learning, especially in tertiary institutions, are more complex and the learning system is different from teaching at the elementary school – high school level. In higher education, lecturers teach students and direct them to decision-making. In some cases, accounting education students have difficulty understanding the material in the Accounting Practicum course. The practicum material for accounting is taught in semester 2. The reason is that the characteristics of students at the previous level did not get accounting material and they were from the non-accounting and non-social studies departments, including science and language. So that when they got the practicum accounting material, they seemed to have some difficulties doing it and the consequence was that the lecturers taught the material slowly. But on the other hand, students from the vocational school level are more proficient, it is time to stabilize the material by providing more difficult questions. Lecturers must adjust the learning model according to the various characteristics of the students. Over the last four years (2015-2019), the input of students from non-accounting more than vocational high school (SMK) - Accounting majors. High school education background majoring in Natural Sciences (IPA), and Social Sciences (IPS) makes it easier for students to understand subjects at the higher education level when in high school students have been exposed to basic subjects about natural and social sciences, giving rise to the assumption that SMA graduates are better off receiving lecture material than students who graduate from SMK. Of the various secondary schools, in their curriculum content, some provide accounting subjects and some are not at all. Meanwhile, schools that provide accounting subjects also have different content of accounting material, so that the learning experience of students from each type of high school is different so that the characteristics of each graduate are different. The initial assumption from previous research was that the characteristics of the educational background had an effect on both the process and the results of student studies and this statement was supported by the results of the initial survey conducted by the researcher. However, some studies state that student characteristics have no impact on learning outcomes. The results of Parhaini, (2017) study explain that school background affects student learning outcomes. The research results of Rebbeca (2017) explain that the characteristics of students in the form of background time taking previous levels affect student accounting learning outcomes.

The diversity of the origins of education from the SMK / SMA / MA levels presents a challenge for lecturers to teach from a variety of different characteristics. This attracts researchers to find out the influence of student characteristics in terms of school origins on learning outcomes in accounting practicum courses. This research presents its challenges due to changes in the learning system in the Covid 19 era so that students

who have different characteristics from previous levels of education get the same facilities as distance education (online). Whether the characteristics of students from previous levels affect student learning outcomes in the Covid 19 era is an interesting topic to study.

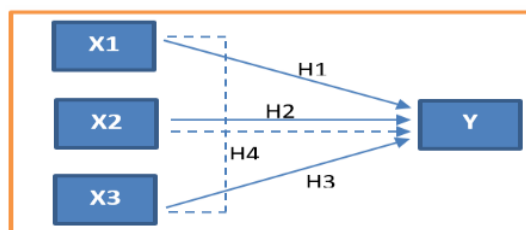
In addition to the initial characteristics factors that are thought to affect learning outcomes, the initial ability of students is also a factor that determines the level of student learning outcomes. Initial proficiency is a prerequisite for recognizing changes. Initial ability describes the readiness of students in receiving lessons to be delivered. Initial ability is the knowledge and skills possessed by students before obtaining new knowledge and skills obtained from the learning process. The underlying theory is the theory of Arends, (2012) which explains that the ability of students now depends on their ability to interact with old knowledge with new knowledge. The suitability between the initial ability and the chosen major is very important so that it can make it easier to attend courses in higher education. The initial ability in this case is the tendency to study talents based on the learning experience they have, namely from the results of learning activities that have been passed. From this learning experience, students have apperception, insight, knowledge, and skills in the field of competence in this case are accounting. The initial ability or study aptitude can be traced from the learning outcomes of related subjects in the previous semester. In semester 1, students have taken Introduction to Accounting courses. The Introductory Accounting course is considered an initial course that gives students the initial ability as the main prerequisite to be able to take the Practicum Accounting course. So, this initial ability can be seen from the high and low value of student learning outcomes in the Introduction to Accounting course. There are several previous research results that state that initial ability affects student learning outcomes. Handayani, (2017) states that initial knowledge that reflects initial ability has a partial effect on learning outcomes. Hevriansyah & Megawanti, (2017) also explained that the influence of initial ability affects student learning outcomes.

The next factor that is thought to affect learning outcomes is the presence of external factors of students. External factors can include methods, media learners, and others. The course material for the Accounting Practicum has a special characteristic, namely that in every lecture there is always a practice of compiling an accounting cycle. So that in the conditions of Covid 19, the lecturer provided a solution by applying the accounting practicum learning video. Instructional video media is media that presents audio and visuals containing good learning messages which contain concepts, principles, procedures, application theory to help to understand a learning material. The learning video serves as a medium for delivering messages to students online explaining the steps in the accounting practicum material which are considered difficult by some students who have the characteristics of non-SMK Accounting education. Based on the results of the interview, that the use of this video was very effective in the Covid 19 era, however, it needs to be proven that there is an empirical study in it. Several previous research results explain the impact of the use of learning video on student learning outcomes. Nasrulloh, Hidayat, & Herdhiana, (2017) explain the effect of using learning video to be more effective in improving the accounting understanding of service companies.

So that the formulation of the problem in this development research is: 1) Do the characteristics of the Accounting Education Study Program students affect the learning outcomes of the Accounting Practicum in the Covid 19 era?, 2) Does the initial ability of Accounting Education study program students affect the learning outcomes of the Accounting Practicum in the Covid 19 era?, 3) Does the use of instructional media in the form of learning video for Accounting education study program students affect the learning outcomes of the Accounting Practicum in the Covid 19 era?, 4) Do student characteristics, initial abilities and use of learning media in the form of learning video simultaneously affect the learning outcomes of the Accounting Practicum in the Covid 19 era?

RESEARCH METHODOLOGY

This type of research is quantitative research. In this study, the researcher will test the influence between the research variables. The research design that will be proposed in the study is as follows:



Picture 1. Research Design

Information: X1 = Student Characteristics
 X2 = Initial Ability
 X3 = Use of Learning Video
 Y = Learning Outcomes

Population in this study were all students Study Program Accounting Education Semester force in 2019/2020 amounted to 57 students. The following is a table of the total number of Accounting Education study program students in 2019 taking the Accounting Practicum Course:

Table 1
Number of Students Taking the Practical Accounting Course

No.	Class	Amount
1	Class A 2019 Accounting Education	24 Students
2	Accounting Education Class 2019 B	21 Students
3	Accounting Education 2019 International Class	12 Students
Total number		57 Students

Because the population was less than expected, the entire population of 57 students was used by the researcher to become the research sample. So this research uses saturated sampling. According to Sugiyono, (2015), 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 a census, where all members of the population are sampled.

Data collection techniques in this study are in the form of questionnaires and learning outcomes. The research instrument used was a questionnaire about students' initial characteristics, initial abilities, and the use of learning video. For the research instrument on the variable initial characteristics of students, the researcher gave a questionnaire about the identity of the school while taking high school education (SMA, SMK, MA, and MAK), with no right or wrong answers. The test analysis uses dummy variables which are divided into 2 parts, namely "1" and "0". Therefore, the research team divided the original school scale as in table 3 below:

Table 2
Student Characteristics Criteria

No.	School Origin	Scale Value
1.	SMK - Business and Management Expertise Program and SMA / MA IPS	1
2.	SMA / MA IPA and Non Accounting	0

The scale value in table 3 above is a dummy variable, namely SMK- Business and Management Skills Program and SMA / MA IPS with the dummy category "1", and SMA / MA IPA and SMK Non Accounting with the "0" dummy category. After being identified with a scale of 1 and 0 using a dummy variable, the student's initial characteristic variables can be included in the multiple regression data processing test.

The research instrument on the initial ability variable, the researcher digs up information about the initial ability from the final score of the Introduction to Accounting course. The final value of the Introduction to Accounting course reflects the initial ability of Accounting Education study program students in understanding the material of the accounting cycle of service and trade companies.

The research instrument on the learning video instructional media variable, the researcher gave a questionnaire about the response to the use of the learning video given. Students are given 5 answer choices with the provisions of the Likert scale (1-5) to describe the questionnaire data for the learning media variables, learning video for service and trade company accounting practicum. The instrument for using learning video was adapted from the theory of Rogers, Singhal & Quinlan, (2019) and Chaeruman, (2015) in this study. It can be seen in table 4 below:

Table 3
Research Instruments Usage Learning Video

No.	Indicator	Questionnaire
1.	The use of learning video increases student understanding	1
2.	The use of learning video to solve student learning problems	2
3.	Students like the appearance of the learning video provided, including content, and the presentation of fun material	3
4.	Ease of using the learning video provided for students	4
5	The sample questions shown in the learning video can guide students in learning contextually	5
6	The learning video provided are interesting and communicative so that they can serve the needs of students in studying the Practical Accounting Course	6
7	learning video are able to encourage students' ability to think critically and solve problems	7
8	learning video can increase student interest and motivation	8

The research instrument on the learning outcome variable, researchers dig up information from the results (scores) of the Final Semester Examination (UAS) in the Accounting Practicum course. This only uses the UAS reference value because the researcher wants to test student learning outcomes during the Covid 19 pandemic. The category of learning outcomes is said to be complete individually if students get a grade with category B (grades 66-69), while class completeness is obtained from 85% total students have received a minimum grade of B.

In this study, the data analysis technique used to test is SPSS with multiple regression results to determine the t value, F value and R value.

RESEARCH RESULTS AND DISCUSSION

Respondent Characteristics

There are 57 students of the Accounting Education Study Program class of 2019 who come from 4 categories, namely SMK - Business and Management Expertise Program, SMA IPS, SMA IPA and other SMK / SMK. Based on the results of the data tabulation, here is a chart 1 which explains the origin of the respondent's education.

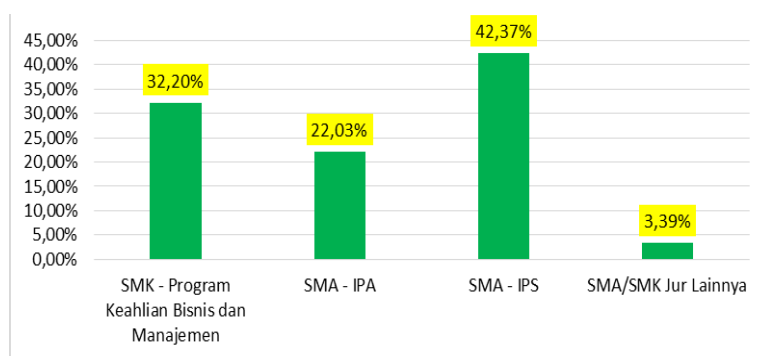


Chart 1. Respondent Characteristics

Based on chart 1 about the education origin of respondents, it can be concluded that as many as 42.37% or 23 respondents came from SMA - IPS, 32.20% or 19 students from SMK - Business and Management Expertise Program, 22.03% or 13 students from SMA-IPA and the remaining 3.39% or 2 students come from other SMA / SMK. This shows that more than 50% of students in the Accounting Education Study Program come from SMA-IPS and SMK of Business and Management Skills. Meanwhile, to categorize the origin of the school with 2 categories of students can be seen in the following chart 2:

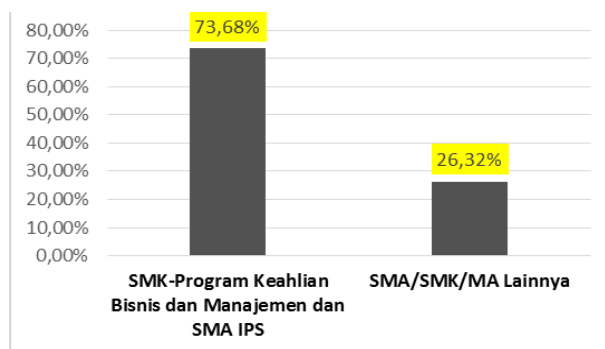


Chart 2. Respondent Characteristics Combined with 2 Categories

Based on chart 2 that as much as 73.68% of the students' education in the Accounting Education Study Program came from the Vocational School for Business and Management Skills Program and SMA IPS. The remaining 26.32% came from other SMA / SMK / MA. Meanwhile, if classified according to the entry route to the State University of Surabaya, there are 3 categories, namely SNMPTN, SBMPTN, and Independent Path. Based on the results of the data tabulation, it can be shown in chart 3 below:

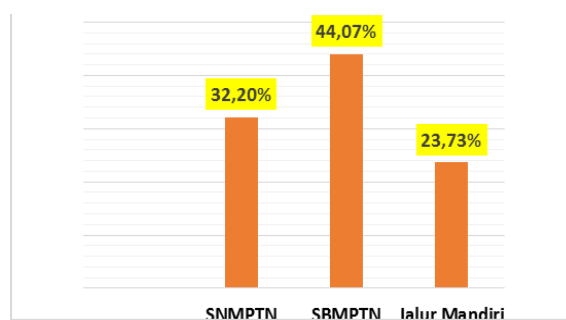


Chart 3. Identity of Respondent Admission Path when accepted at UNESA

Chart 3 above explains the identity of the respondent from the time of acceptance as a student in the Accounting Education Study Program, FE UNESA. It can be concluded that 44.07% or 24 respondents were accepted through the SBMPTN route, as many as 32.20% or 19 respondents were accepted through the SNMPTN route, and the remaining 23.73% of students were accepted through the independent route.

Respondents' characteristics in terms of the grades of the Introduction to Accounting course in Semester 1 are as follows:

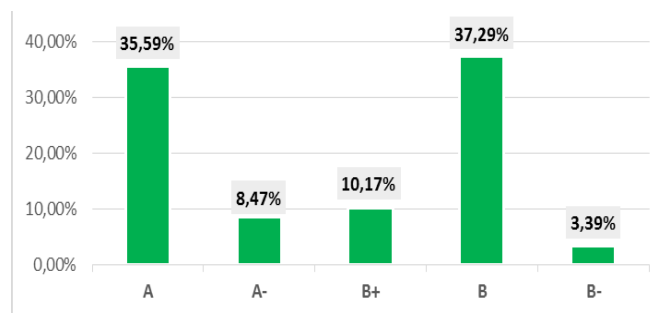


Chart 4. Percentage of Student Values in Introductory Accounting Courses

Chart 4 explains that students of the 2019 A, B, and International Accounting Education Study Program with the highest scores, namely 37.29% or a total of 20 students who get a B grade, 35.59% or a total of 21 students get an A, and the rest are a B + and B-.

Meanwhile, the scores for the Accounting Practicum Course class of 2019 can be shown in table 5 as follows:

Table 4
Value of the Accounting Practicum Course

No.	Class	Class Average	
		UTS	UAS
1.	Accounting Education 2019 A.	75.20	90.5
2.	Accounting Education 2019 B	75.85	95.5
3.	International Accounting Education 2019	73.70	88.9

Based on table 5, it can be explained that the UTS average value is below the UAS average value. The UAS value has increased because students have begun to become proficient in making financial reports. March 2020 was the beginning of the Covid 19 pandemic, so Lecturers provided learning alternatives using the Manufacturing Change Accounting Cycle learning video.

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. 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. The following are the results of the data normality test:

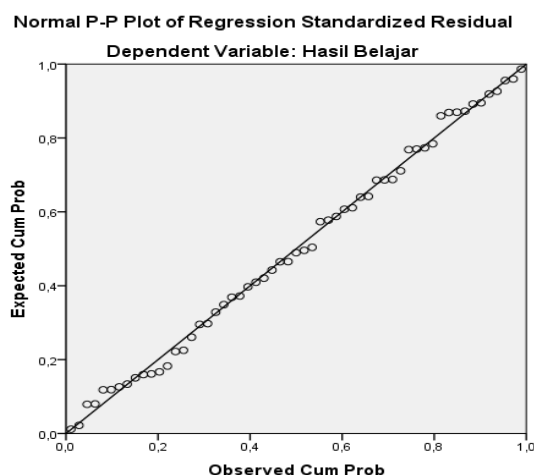


Figure 1. P-Plot

Based on the data in graph 1, 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. The following are the results of the multicollinearity data test:

Table 5
Multicollinearity Test
Coefficients^a

Model		Unstandardized Coefficients		Collinearity Statistics	
		B	Std. Error	Tolerance	VIF
1	(Constant)	34,820	7,647		
	Karakteristik Mahasiswa	,116	1,032	,929	1,077
	Kemampuan Awal	,285	,053	,953	1,050
	Penggunaan Video Tutorial	,572	,136	,972	1,029

a. Dependent Variable: Hasil Belajar

In table 6 above, the range value is narrow, namely at X1 = 0.929 to 1.077. In X2 it also happens that the results are the same, namely X2 = 0.953 to 1.050. In X3 it is also between 0.972 to 1.029. Because the range is narrow, multicollinearity is not detected. In addition, the VIF value is also less than 10 and or the Tolerance value is more than 0.01, it can be concluded firmly that there is no multicollinearity problem.

c. Heteroskedasticity 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 heteroskedasticity test.

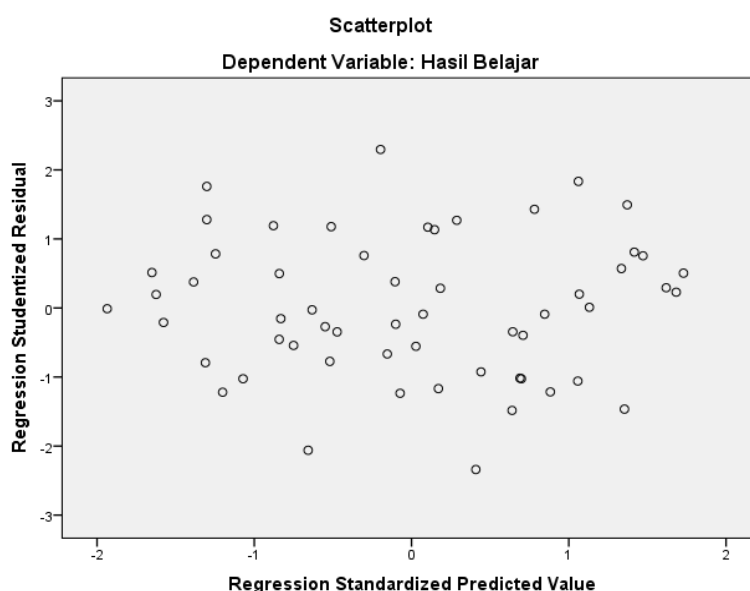


Figure 2. Heteroskedasticity Test Results

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 heteroskedasticity does not occur so that a good and ideal regression model can be fulfilled.

Test - R

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**

R	R Square	Adjusted R Square	Std. Error of the Estimate
,703 ^a	,494	,466	3,23200

a. Predictors: (Constant), Use of Learning Video, Initial Ability, Student Characteristics

Based on the results of table 7 regarding the R Test, it can be concluded that the Adjusted R Square value is 0.466. This means that the learning outcomes of the Service and Trade Accounting Practicum subject for accounting students are influenced by student characteristics, initial abilities and the use of learning video by 46.6%. The rest is influenced by other variables outside the research.

Test - t

The t test is used to answer the problem formulations and research hypotheses that have been made by the research team. Following are the results of the t test data.

Table 7
Result of t Test
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	34,820	7,647		4,553	,000
	Karakteristik Mahasiswa	,116	1,032	,011	,113	,911
	Kemampuan Awal	,285	,053	,541	5,410	,000
	Penggunaan Video Tutorial	,572	,136	,416	4,195	,000

a. Dependent Variable: Hasil Belajar

To test hypotheses 1, 2 and 3 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 t table for sample 57, with 3 independent variables is 2,005.

Ha 1: There is an effect of student characteristics on learning outcomes in the Accounting Practicum subject for Accounting Education students at the Faculty of Economics, State University of Surabaya.

Based on the coefficient table above, the t-value for student characteristic variables is 0,113 < 2,005, so that Ha1 is rejected. So it can be concluded that there is no influence between student characteristics on learning outcomes in the Accounting Practicum subject for Accounting Education students at the Faculty of Economics, State University of Surabaya .

Ha 2: There is an effect of initial ability on learning outcomes in the Accounting Practicum subject for Accounting Education students at the Faculty of Economics, State University of Surabaya.

Based on the coefficient table above, the t-value for the variable is 5,410 > 2,005, so that Ha2 is accepted. So it can be concluded that there is an influence between the influence of the initial ability on the learning outcomes of the Accounting Practicum subject for Accounting Education students at the Faculty of Economics, State University of Surabaya.

Ha 3: There is an effect of using learning video on learning outcomes in the Accounting Practicum subject for Accounting Education students at the Faculty of Economics, State University of Surabaya.

Based on the coefficient table above, the t-value for the variable using the learning video is 4.195 > 2.005, so that Ha3 is accepted. So it can be concluded that there is an effect of the use of learning video on learning outcomes in the Accounting Practicum subject for Accounting Education students at the Faculty of Economics, State University of Surabaya.

F test

The F test serves to test hypothesis 4 (Ha 4), namely the simultaneous influence of student characteristics, initial abilities, and the use of learning video on the learning outcomes of students in the Accounting Education Study Program at the Faculty of Economics, UNESA. The criteria for acceptance of Ha is if F count > F table.

Ha 4: There is a simultaneous influence between student characteristics, initial abilities, and the use of learning video on the learning outcomes of students in the Accounting Education Study Program at the Faculty of Economics and Business, UNESA.

Table 8
Simultaneous Test of Research Variables
 ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	541,413	3	180,471	17,277	,000 ^b
	Residual	553,629	53	10,446		
	Total	1095,042	56			

In the table above the calculated F value: F table, namely $17.277 > 2.65$ then H_{a4} is accepted. So it can be concluded that there is a simultaneous influence between student characteristics, initial abilities, and the use of learning video on the learning outcomes of students in the Accounting Education Study Program at the Faculty of Economics and Business, UNESA.

There is no influence between the characteristics of Accounting Education Study Program students on the learning outcomes of the Accounting practicum in the Covid 19 era

Based on the results of the data tabulation, it was found that 23 students of the 2019 class of Accounting Education study program came from SMA - IPS, 19 people from SMK - Business and Management Expertise Program 13 students from SMA - IPA and the remaining 2 students came from other SMA / SMK. This shows that 73.68% of students in the Accounting Education Study Program come from SMA-IPS and SMK of Business and Management Skills. Meanwhile, if classified according to the entry route to the State University of Surabaya, there are 3 categories, namely SNMPTN, SBMPTN, and Independent Path. Meanwhile, based on the t-test results, the t-count value is less than the t-table and the sign value is $0.113 > 0.005$. It can be concluded that there is no influence between student characteristics on the learning outcomes of the Class 2019 Accounting Practicum course. The results of this study are not in accordance with the results of previous research, namely Parhaini (2017), which explains that there is an influence between school origin and student learning outcomes.

The process of taking education at the previous level is certainly different from school to school so that the characteristics of students are different. However, the learning material given to students when they study in the same class in the Department of Economic Education and have the same learning, their knowledge is broader and more complex than the subject matter given in secondary schools. Thus, each student develops their respective abilities according to the absorption they receive. So in this case, the initial characteristic, namely the previous level of education, does not affect the learning outcomes of the Accounting Education study program students. This means that the high and low level of student learning outcomes is not influenced by the characteristics of the beginning of their school while taking their previous education, but is caused by the learning process carried out by the lecturer while providing learning that is equipped with methods, media, teaching materials in the form of LKM, handouts, sources the best books, as well as the evaluation tools provided are useful for improving learning outcomes.

There is an influence between the initial ability of students of the Accounting Education study program on the learning outcomes of the Accounting Practicum in the Covid 19 era

The results showed that there was an influence between the initial abilities of the Accounting Education study program students on the learning outcomes of the Accounting Practicum course in the Covid 19 era. Based on the results of the data tabulation, it was explained that students of the Accounting Education Study Program class 2019 A, B, and International with student scores in the Accounting Introduction course scored A, A-, B+, and B on average. Only 2 students got B-. The grades A and A- are 43% of the total students, while the rest are B+ as much as 37.29%. The rest are B 10.17% and B- 3.39%.

The Introductory Accounting course is a prerequisite course for programming the Service and Trade Accounting Practices course. So that students must pass an introductory accounting course beforehand. In the

Introduction to Accounting course, students are provided with provisions to work on the accounting cycle of service, trading and manufacturing companies in detail. Meanwhile, in the Accounting Practicum course, students are required to be proficient in practicing accounting cycle problems correctly. Based on student learning outcomes in the Class 2019 Accounting Practicum course, the UTS and UAS course scores experienced a good increase with an average UTS class of 75 and a UAS score of 91.16. The UAS value increases because students are able to make financial reports. The results of this study are in accordance with the theory that internal factors that determine the success of students' learning include intelligence and cognitive abilities which are closely related to prior knowledge, Djamarah, (2008). This study supports previous research which states that there is an effect of prior knowledge on learning outcomes. Octaviana and Rochmawati (2021) also concluded that the understanding of the Introduction to Accounting course material apparently affected the students' accounting practicum learning outcomes. This means that the Accounting course is a course that represents the results of students' initial abilities before receiving Accounting Lecture material in the next semester. Liu, Lin, & Paas, (2014) and Handayani, (2017) explain that the initial knowledge possessed by students affects their learning outcomes. Campbell, (2014) found that the achievement of learning success is influenced by students' prior knowledge in management accounting courses.

There is an influence between the use of learning media in the form of learning video for students on the learning outcomes of the Accounting Practicum in the Covid 19 era

Based on the results of the t test, it is concluded that there is an influence between the use of instructional media in the form of learning video for students on learning outcomes of the Accounting Practicum in the Covid 19 era. Lecturers with positive responses. This shows that the learning video given during the Covid 19 pandemic was a solution to help students carry out the practice of the accounting cycle of trade and service companies properly. The application of learning videos can significantly improve student learning outcomes. It is proven that the average UAS score is 91,16. This shows that there has been an increase in student ability even though in the era of the Covid 19 pandemic, students and lecturers cannot meet face-to-face. So we need learning media that is suitable for remote conditions, namely by holding a learning video for the Accounting Cycle of Service and Trade Companies. The use of instructional videos aims to explain complex concepts, teach skills, shorten or lengthen the time and this can affect the attitudes of students during the learning process. Adriyanto, (2011) in Guswiani, Darmawan, Hamdani, & Noordiana, (2018). Nasrulloh, Hidayat, & Herdhiana, (2017), explain about the application of learning video media is that it can provide opportunities for students to be able to learn independently following the accelerated learning of each student. The use of learning video media can be used anytime by students when they want to study independently or in groups.

The results of this study are following the results of previous research by Yunita and Wijayanto (2017) which explained that there was an influence between learning videos on student learning outcomes. Setyoningtyas and Ghofur (2021) conducted research on interactive learning videos that produced data that increased learning understanding and good responses from students. Alenia (2017) conducted a study that produced data on the influence of learning media on learning outcomes and motivation in accounting lessons. The results of the research by Guswiani et al., (2018), also stated that the use of learning videos was effective in improving student learning outcomes. According to Mamin & Arif, (2018), the use of learning videos makes it easier for students to learn and can improve student learning outcomes. Similarly, the results of overseas research, namely Tayade, Tayade, Chalak, & Srivastava, (2018) which explains that “video-assisted learning is an effective medium for teaching-learning in graduate medical education”.

There is a simultaneous influence between student characteristics, initial abilities and the use of instructional media in the form of learning video on the learning outcomes of accounting practicum in the Covid 19 era.

Based on the results of the F test, the test scores were obtained in accordance with the F test criteria, which means that there is a simultaneous influence between student characteristics, initial abilities and the use of learning media in the form of video learning of accounting practicum learning outcomes in the Covid 19 era. These three variables are able to affect the improvement of student learning outcomes even though Partially there is no influence between student characteristics on student learning outcomes in the Accounting Practicum course in the Covid 19 pandemic era. Based on data collection, the characteristics of students in the accounting education study program are indicated by indicators of educational background consisting of from vocational high school, middle school Senior high school majoring in science, high school majoring in social studies and high school majoring in other than science and social studies. The characteristics of these students do not increase or decrease the value of the Accounting Practicum course. This is because during the second semester students have adapted to campus life, met new friends and new material. Students who will take the Accounting Practicum course must meet the requirements to pass the Introduction to Accounting course. Most students who get scores according to the criteria are almost 95% (Based on the results of tabulated data) so this can prove that 95% of these students come from various educational backgrounds with different levels of previous education. It is proven that the high and low grades of the Introduction to Accounting and Accounting Practicum courses are not caused because students have to take the vocational high school level first. The results of simultaneous research in this study have never been carried out by previous researchers. So this is a novelty in this research.

CONCLUSION

Based on the results of the study, it can be concluded that this research proves that the good and bad student learning outcomes are not caused by the characteristics of students which are the origin of their educational background at the previous level. The findings of this study prove that the initial ability in the form of knowledge provided by the lecturer and the use of learning videos can improve student learning outcomes. This is in accordance with the fact on the ground that during the covid 19 pandemic, students cannot face to face directly with lecturers so that with the existence of learning videos, it can be used as a solution to improve student learning outcomes. So that the findings of this study can be used as material for scientific development in an effort to improve student learning outcomes in the pandemic era by providing learning media, one of which is learning videos related to the theme of lectures. The limitations of this study are the limited research variables and scope only to students who are taking Accounting Practicum lectures in the pandemic era so that it cannot be generalized to a wider population.

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