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Portrait of Online Lecture Issue on Accounting Students of Faculty of Economics and Business during COVID-19 Pandemic at Muhammadiyah Unversity of North Sumatra

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ARTICLE INFO	ABSTRACT

The general purpose of this study is to formulate a portrait of the issue of online lectures on accounting students of the Faculty of Economics and Business during the covid-19 pandemic at the Muhammadiyah University of North Sumatra. The research was conducted at the Faculty of Economics and Business. This type of research is survey research. The research sample is Grade 6/B Accounting Student of the Faculty of Economics and Business at the Muhammadiyah University of North Sumatra. Data collection using interviews and question lists. Furthermore, data analysis is used i.e. SPSS statistics. The results showed, The media used by lecturers is very helpful to students in the learning process, related to the learning materials students agree each lecturer provides material following RPS, For every lecturer who conveys the material turns out that students do not understand what has been conveyed, even though students are given regular assignments, some lecturers are less respect for students who have impaired connections or networks, And this online lecture system makes students very complain about data packages. Students are more respect to face-to-face learning, and it turns out that the online lecture system has not been implemented to the maximum.

1. Introduction

Online learning creation in the world is increasing. Indonesia is currently in the top 10 countries that are currently in the market for the creation of online learning systems in the world, making it 25% more likely to create an online learning system in Indonesia[1]. There is no denying the use of technology from online learning systems in the covid-19 pandemic certainly has a positive or negative side. The positive side of online learning is that it opens up the freedom of expression from student ideas that do not appear during face-to-face lectures because of shame, reluctance, fear, or even lack of good verbal ability. Online learning can also help students living in remote areas who have difficulty access to campus or clash time, especially students who go to work[2,3].

Blended Learning lecture submission is prioritized to develop a distance learning system in universities to support the expansion of opportunities and deepen students' understanding of teaching topics and materials. Information and communication technology will be utilized optimally in its function as a learning medium, and also to

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facilitate the learning process [4]. Therefore, it is necessary to create a Blended Learning lesson, which is learning that combines face-to-face learning activities and e-learning (online lectures) organized for internal students of the teaching college so that students can access learning materials and resources without the time and place constraints, anytime and anywhere. Online learning and working from home to prevent the spread of COVID-19 to ensure that the control, vigilance, and handling of covid-19 spread in its work unit has been implemented properly following the Circular Letter of the Minister of Education and Culture No. 2 year 2O2O and Number 3 of 2O2O on the Prevention and Treatment of Coronavirus Disease (Covid-19), dated March 9, 2020., dated March 9, 2020 [5,6].

Online learning and working from home to prevent the spread of COVID-19 is the Circular Letter of the Minister of Education Number: 36962/MPK. A/HK/2020 on learning online and working from home to prevent the spread of Corona Virus Disease (COVID-19) [6]. Some questions that prompted the research, among others, what was the online learning system during the COVID-19 pandemic, when viewed from a positive point of view and negative side viewpoint? The results of this study are expected to have implications for the commitment of lecturers as well as the faculty of economics and business at the Muhammadiyah University of Sumatra Utara. So the purpose of this research is to look at portraits of online lecture issues, at the Accounting Students of the Faculty of Economics and Business during the covid-19 pandemic at the Muhammadiyah University of North Sumatra [7].

2. Literature Review

Through the Circular Letter of the Minister of Education of the Republic of Indonesia No. 3 of 2020 on covid-19 prevention in the education unit, all higher education in Indonesia is no exception, Bina Sarana informatics university (UBSI) took decisive steps on the government's call to conduct learning activities from home. All academic activities that are common on campus, during this pandemic period must be done from home. Not only students, lecturers, and tender (education personnel) were forced to work from home for the prevention and acceleration of the covid-19 outbreak. Pandemic policies and phenomena whose impact is extraordinary and happening so quickly have forced the world of higher education to change the working patterns of services from conventional to online-based services. To prevent the spread of Covid-19, who gave an exhortation to stop events that could cause crowds to swarm. Therefore, face-to-face learning that gathers many students in the classroom is reviewed. Lectures should be held with scenarios that can prevent physical contact between students and lecturers and students (Firman, F., & Rahayu, S.). According to Milman , the use of digital technology can allow students and lecturers to carry out the learning process even if they are in different places. The form of lectures that can be used as a solution in the covid-19 pandemic is online learning. According to Moore, Dickson-Deane, & Galyen.

Online learning is learning that uses the internet network with accessibility, connectivity, flexibility, and the ability to bring forth different types of learning interactions. Research conducted by Zhang et al., shows that the use of the internet and multimedia technology can overhaul the way knowledge is delivered and can be an alternative to learning implemented in traditional classrooms. Online learning is learning that can bring students and lecturers together to carry out learning interactions with the help of the internet (Kuntarto, E.). The implementation state of online learning requires the support of mobile devices such as smartphones or android phones, laptops, computers, tablets, and iPhones that can be used to access information anytime and anywhere (Gikas & Grant). Universities during the WFH period need to implement online learning strengthening (Darmalaksana). Online learning has been the demand for the education world for the last few years (He, Xu, & Kruck). Online learning is needed in learning in the era of industrial revolution 4.0 [11].

The use of mobile technology has a large contribution to educational institutions, including the achievement of distance learning goals (Korucu & Alkan). Various media can also be used to support the implementation of online learning. For example, virtual classes use Google Classroom, Edmodo, and Schoology services (Enriquez; Sicat; Iftakhar), and instant messaging apps like What's App. Online learning can even be done through social media such as Facebook and Instagram (Kumar & Nanda). Online learning connects students with their learning resources (databases, experts/instructors, libraries) that are physically separate or even distant but can communicate, interact or collaborate (directly/synchronously and indirectly/asynchronously). Online learning is a form of distance learning that utilizes telecommunications and information technology, such as the internet, CD-ROOM [2]. The purpose of this research is to obtain online learning at the FKIP biology education study program, University of Jambi during the covid-19 pandemic.

3. Research Method

This type of research is included in this type of research survey, because it takes samples from one population using questionnaires. This research was conducted in the accounting program of the Faculty of Economics and

Business at Muhammadiyah University of North Sumatra, online learning referred to in this study is learning using learning media that can be used using internet services. Research is done by first surveying students on the application of online learning. Surveys are distributed using google forms given to students via WhatsApp messages. 30 subjects have responded to the disseminated survey. The survey results are then grouped into five categories of student responses: (1) Strongly agree; (2) agree; (3) Doubt (4) Disagree; (5) Strongly disagree. Population and Samples. The research population is all Students of the Faculty of Economics and Business. While the sample withdrawal technique uses non-probability sampling. The key to determining the sample size is from the size of the indicator multiplied by 5. This is because this study used 2 (two) constructed variables with a total number of indicators of 6, so the sample needed in this study was 5 x 6 = 30 people. So the minimum sample count in the study was 30 people.

Data Collection Techniques. Research in data collection uses interviews and questionnaires to obtain primary data. The use of questionnaires aims to obtain data from respondents as a research subject relating to the variables to be measured. The aspects asked in the interview are: (1) the facilities and infrastructure that students have to carry out online learning; (2) Student response to the effectiveness of online learning; (3) Implementation of online learning in breaking the link of covid-19 spread in the college environment. Analysis of research data is carried out using SPSS.

Analysis of the data reduction stage research is the stage of collecting all the information needed from the results of the interview and then in the grouped data. The data display stage is the exposure of data required in research and that does not need to be discarded. The withdrawal and verification phase of conclusions is the interpretation stage of research data to draw conclusions based on the phenomenon obtained [9].

4. Results and Analysis

Based on the results of data processing obtained output:

Some lecturers provide motivation and inspiration about the Covid-19 pandemic

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	5	17.9	17.9	17.9
	Agree	16	57.1	57.1	75.0
	Undecided	4	14.3	14.3	89.3
	Disagree	2	7.1	7.1	96.4
	Strongly disagree	1	3.6	3.6	100.0
	Total	28	100.0	100.0	
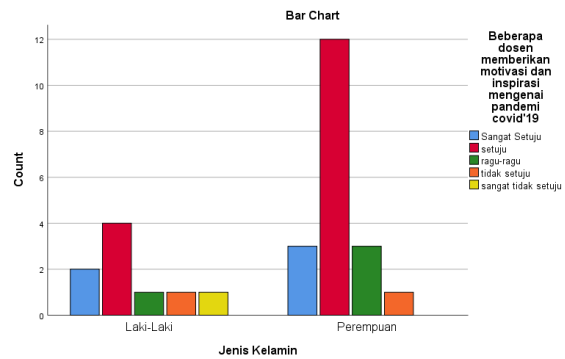
Bar Chart

Judging by the tables and bar charts, respondents agreed with the questions asked by 16 male and female student respondents with 57.1%, lecturers providing motivation and inspiration about the covid-19 pandemic

The media used (zoom,e-learning,WA) is very helpful in the learning process.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	5	17.9	17.9	17.9
	Agree	18	64.3	64.3	82.1
	Undecided	3	10.7	10.7	92.9
	disagree	1	3.6	3.6	96.4
	Strongly disagree	1	3.6	3.6	100.0
	Total	28	100.0	100.0	
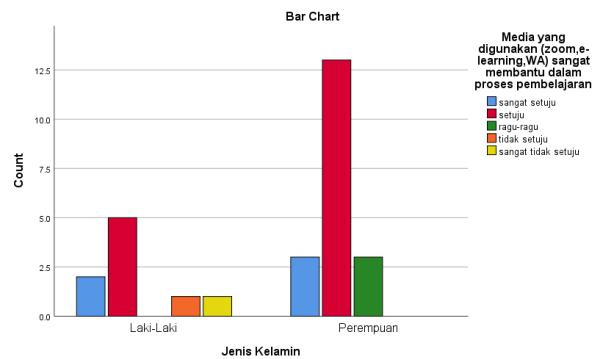
Bar Chart

Judging from the table and bar chart, respondents agreed with the question asked by 18 male and female student respondents with 64.3%, Media used (zoom, e-learning, WA) is very helpful in the learning process

Materials provided by lecturers in accordance with semester learning plan (RPS).

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	3	10.7	10.7	10.7
	Agree	12	42.9	42.9	53.6
	Undecided	10	35.7	35.7	89.3
	disagree	3	10.7	10.7	100.0
	Total	28	100.0	100.0	
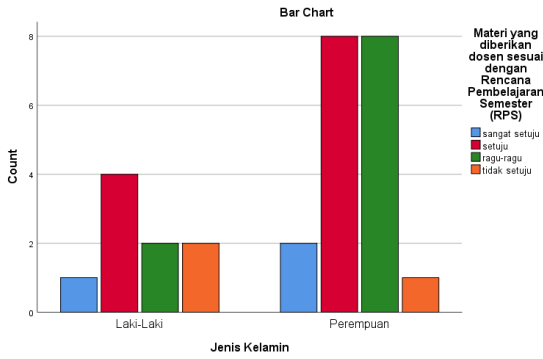
Judging from the tables and bars of the chart, respondents agreed with the question asked by 12 and doubted 10 male and female student respondents with 42.9%, and 35.7%, The material provided by lecturers in accordance with the Semester Learning Plan (RPS), uniquely male respondents were more dominant in agreeing than women expressed agreeing and hesitation balanced when viewed in the bar chart.

Each lecturer provides time dispensation for students who experience connection / network interference during the course schedule.

		Fre-quency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	5	17.9	17.9	17.9
	Agree	9	32.1	32.1	50.0
	Undecid-ed	8	28.6	28.6	78.6
	disagree	6	21.4	21.4	100.0
	Total	28	100.0	100.0	
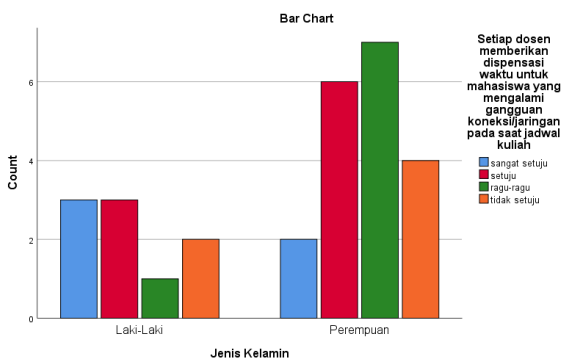
Judging by the tables and bar charts, respondents agreed with the question asked by 9 and hesitant 8 male and female student respondents with 32.1%, and 28.6%, Each lecturer gave a time dispensation, for students who experienced connection /network interference at the time of the lecture schedule, uniquely male respondents balanced with a strongly agreed statement, then women expressed hesitation more dominant when compared to agreeing when viewed on the bar chart.

The material provided by the lecturer allows me to understand what has been conveyed.

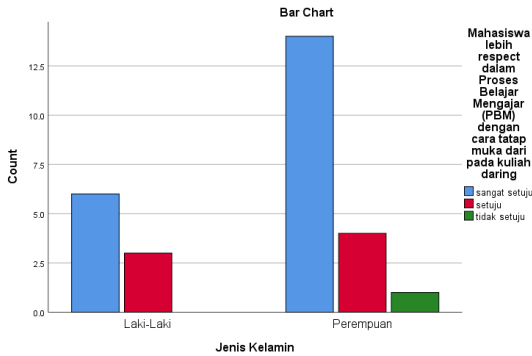|		Frequen-cy	Percent	Valid Per-cent	Cumulative Percent
Valid	Strongly Agree	3	10.7	10.7	10.7
	Agree	5	17.9	17.9	28.6
	Undecided	14	50.0	50.0	78.6
	disagree	4	14.3	14.3	92.9
	Strongly Agree	2	7.1	7.1	100.0
	Total	28	100.0	100.0	
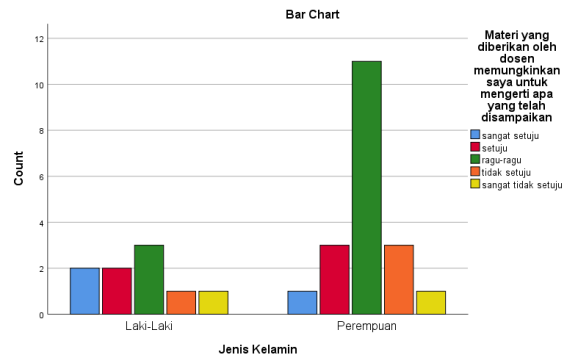
Judging by the tables and bar charts, respondents were hesitant with the questions asked by 14 male and female student respondents with 50%, The material provided by the lecturer allowed me to understand what had been conveyed

Online lecture system makes students complain about data packages					
		Frequen-cy	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	17	60.7	60.7	60.7
	Agree	9	32.1	32.1	92.9
	Undecided	2	7.1	7.1	100.0
	Total	28	100.0	100.0	
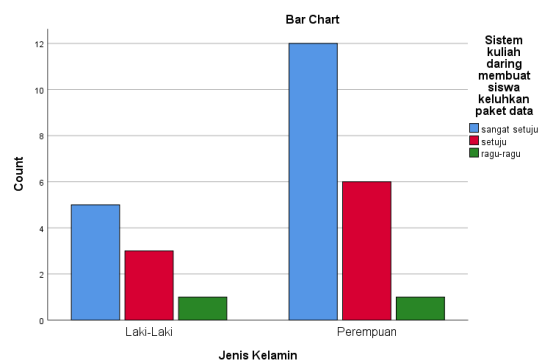
Judging from the tables and bar charts, respondents strongly agree with the question asked by 17 male and female student respondents with 60.7%, the online lecture system makes students complain about data packages.

Students are more respected in the Teaching Learning Process (PBM) by face-to-face than online lectures

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	20	71.4	71.4	71.4
	Agree	7	25.0	25.0	96.4
	Undecided	1	3.6	3.6	100.0
	Total	28	100.0	100.0	

Judging from the table and bar chart, respondents strongly agree with the question asked by 20 male and female student respondents with 71.4%, Students are more respected in the Teaching Learning Process (PBM) by way of face-to-face than in online lectures.

At the end of each meeting the lecturer always gives the task of:

|		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Strongly Agree	3	10.7	10.7	10.7
	Agree	10	35.7	35.7	46.4
	Undecided	7	25.0	25.0	71.4
	Disagree	6	21.4	21.4	92.9
	Strongly Agree	2	7.1	7.1	100.0
	Total	28	100.0	100.0	
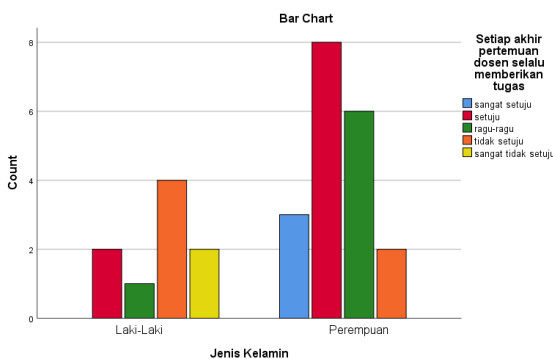
Judging from the table and bar chart, respondents agreed with the question asked by 10 male and female student respondents with 35.7 %, Each end of the meeting the lecturer always gave the task, uniquely more male respondents who expressed dissrove of the end of the meet-

ing of lecturers giving assignments.

Some lecturers provide courses/quizzes incompatible with the specified course schedule:

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	very agreeable	5	17.9	17.9	17.9
	Agree	11	39.3	39.3	57.1
	hesitant	5	17.9	17.9	75.0
	disagree	2	7.1	7.1	82.1
	strongly disagree	5	17.9	17.9	100.0
	Total	28	100.0	100.0	
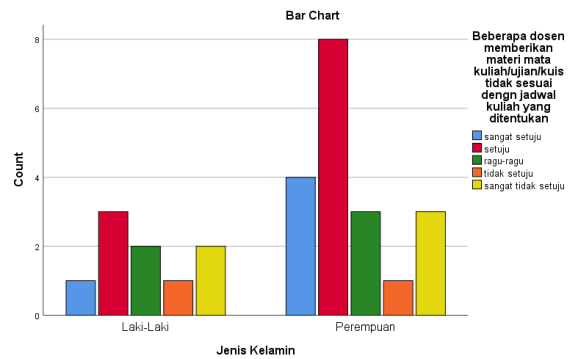
Judging from the table and bar chart, respondents agreed with the question asked by 11 male and female student respondents with 39.3 %, Some lecturers gave course materials /quizzes incompatible with the specified course schedule

Online lecture system in anticipation of Covid-19 has not been implemented to the maximum.

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	very agreeable	10	35.7	35.7	35.7
	Agree	9	32.1	32.1	67.9
	hesitant	7	25.0	25.0	92.9
	disagree	2	7.1	7.1	100.0
	Total	28	100.0	100.0	
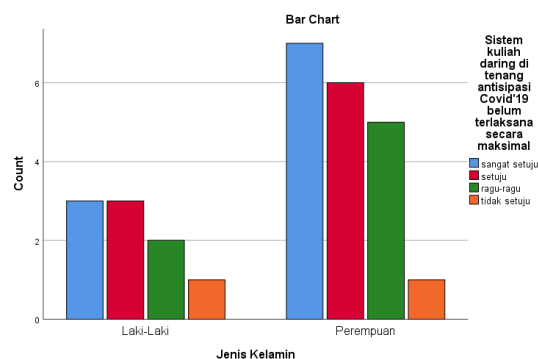
Judging by the tables and bar chart, respondents strongly agree with the question asked by 10 male and female student respondents with 35.7%, The online lecture system in anticipation of Covid-19 has not been implemented to

the maximum, male respondents give a statement strongly agreeing and agreeing equally compared to women

5. Conclusion

The results of the study showed "an overview of the issue of online lectures during the Covid-19 pandemic', showing students have the means and infrastructure to carry out online learning. The media used by lecturers is very helpful to students in the learning process, related to student learning materials agree that each lecturer provides materials following RPS, Online learning can make students self-study and motivation increases. Students are more respectful to face-to-face learning, however, there are weaknesses in online learning students are not well watched during the online learning process. Weak internet signal and high cost of quota become a challenge of online learning and some lecturers lack respect for Students who experience connection or network disruption because the results of the data above students agree until hesitant. for every lecturer who conveys the material turns out that students do not understand what has been conveyed, even though students are given regular assignments, and it turns out that the online lecture system has not been implemented to the maximum.

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