THE PROBLEM WITH COMPUTER ACCOUNTING ONLINE LEARNING FOR STUDENTS OF SMKN 2 KOTA MADIUN

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ABSTRACT

Online learning is distance learning between students and teachers using laptop/computer/mobile devices and internet networks. Distance learning cannot be separated from the problems faced by students starting from learning facilities, motivation, and learning activities. It will have an impact on students' understanding of accounting computer materials. This study aimed to analyze the problem of online learning regarding motivation, activity, and student learning facilities toward understanding computer accounting learning materials. This research method uses ex post facto primary data using questionnaires distributed to vocational students. The data analysis technique uses SEM analysis with the SmartPLS tool. The results of this study indicate that students' motivation, activity, and facilities significantly positively affect their understanding of learning materials during online learning.

Keywords: Motivation; Activity, Facility; Understanding

ABSTRAK

Pembelajaran daring merupakan pembelajaran jarak jauh antara siswa dan guru menggunakan peralatan laptop/komputer/handphone dan jaringan internet. Pembelajaran jarak jauh tidak lepas dari permasalahan-permasalahan yang dihadapi oleh siswa mulai fasilitas belajar, motivasi dan keaktifan belajar. Hal ini akan berdampak terhadap pemahaman siswa terhadap materi komputer akuntansi. Tujuan penelitian ini untuk menganalisis problem pembelajaraan daring ditinjau dari motivasi, keaktifan dan fasilitas belajar siswa terhadap pemahaman materi pembelajaran Komputer Akuntansi. Metode penelitian ini menggunakan penelitian ex post facto data primer dengan menggunakan kuesioner yang disebarkan kepada siswa SMK. Teknik analisis data menggunakan analisis SEM dengan alat SmartPLS. Hasil penelitian ini menunjukkan bahwa motivasi, keaktifan dan fasilitas siswa berpengaruh positif signifikan terhadap pemahaman materi pembelajaran selama pembelajaran daring.

Kata Kunci : Motivasi; Keaktifan; Fasilitas; Pemahaman
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INTRODUCTION

Computer Accounting is an essential skill subject to be mastered by Vocational High School students. Accounting subjects provide accounting students with all the necessary practical accounting skills throughout the learning process (Reyneke & Shuttleworth, 2018). Thus, the learning process is more effective with a face-to-face learning system. Digital transformation has become one of the most pressing issues in the educational context (Eggloffstein & Ifenthaler, 2021). It became a problem when face-to-face learning was not possible due to the impact of the Covid-19 pandemic. Covid-19 first appeared in Wuhan (China) in December 2019 and was officially registered as a new disease on January 7, 2020 (Pan *et al.*, 2020). According to Hodges *et al*. (2020), there was a temporary shift to distance learning during the Covid-19 pandemic. It causes the teaching method such as distance learning an emergency. Cognitive learning theory explains that learning is more concerned with the process than the outcome (Sutarto, 2017). Students learning during the Covid-19 pandemic need to pay attention to the learning process by the teacher so that the teaching and learning process can be effective. According to Fogarty (2020), the Covid-19 pandemic forced most students and teachers to adopt or learn technology skills and knowledge earlier than they might never do before the pandemic.

Digital technologies can promote new ways of learning and can effectively contribute to the successful acquisition of knowledge and skills, especially the ones that are needed in the world nowadays (Hamilton *et al*., 2016). According to Yulia (2020), online learning is an educational concept that applies information technology to teaching and learning using internet access. Online learning that has been implemented so far still needs to be solved. Students still need help in following Computer Accounting classes. Based on the observation result during online learning, some problems encountered were low learning motivation, students' inactivity, facility, and lack of material understanding. According to Rosalie (2020), online learning is more complicated than conventional learning, and the necessity of internet quota. The result of a study conducted by Coman *et al*. (2020) also shows the occurrence of technical problems in online learning, namely problems connecting to the platforms, signal loss, delayed messages, unclear sound, lack of laptop/computer, and lack of students' technology to participate in online learning.

Even though online learning has challenges and obstacles, it also has advantages compared to face-to-face learning. According to a study by Kuntarto (2017), online learning models provide new and challenging experiences because they are open by time and place of study. Meanwhile, according to Sun & Chen (2016), online learning has flexibility, accessibility, and affordability, especially for people with limited access to education due to physical distance, scheduling conflicts, and unaffordable costs. According to Oktavian & Aldya (2020), teachers are more adaptive in online learning because they are flexible; discussion can continue and remain exciting and interactive through visuals displayed and reflective because they can provide immediate feedback. Many studies found a significant positive effect on student learning outcomes using online or hybrid learning compared to traditional face-to-face learning (Nguyen, 2015). According to Arkorful & Abaidoo (2014), e-learning involves using digital technology tools for learning that allows students to learn anytime and anywhere. Online learning allows someone to find the necessary information according to the speed and time they have at a relatively lower cost.

Almost all educational institutions in Indonesia carry out conventional learning and need more experience conducting structured online learning. Students also have

limited access to technology and the internet (Yandra et al., 2021). Consequently, the effectiveness of online learning is challenging to achieve. During the Covid-19 pandemic, at the Vocational High School in the city of Madiun majoring in accounting, teachers carrying out learning maximized the use of *google classroom, zoom, google meet*, and *Whatsapp Group*s. According to Nori (2021), learning during the pandemic uses other platforms such as Zoom, Google Classroom, WhatsApp, and WebEx to deliver the material. Such conditions did not occur in face-to-face learning before the Covid-19 pandemic. Because in Computer Accounting learning, students carry out learning practices in computer laboratories. Problems related to motivation, activity, and learning facilities affect students' understanding because learning cannot be face-to-face. However, learning must continue even though many problems arise. Students must continue to do learning through teacher guidance.

The meeting type and interaction frequency also determine the effectiveness of learning. The results of the study (Meade & Parthasarathy, 2020) provide information that students who increased both types of interaction (student-teacher interaction and students with video viewing proxies (content) after the COVID-19 transition outperformed the others in the final exam). Likewise, those who increased student-to-content interaction while reducing student-instructor interaction also performed well but at a lower level. Students who reduced both types of interaction performed lower. These results emphasize the importance of using mixed interactions to increase the effectiveness of online learning. The implementation of e-learning in several educational institutions gets several evaluations. The results of El-Sayed Ebaid's study (2020) revealed that most students did not benefit from e-learning. The benefits are increasing flexibility in studying accounting, facilitating accounting studies, increasing their communication with teachers, increasing their communication with other students, or increasing the possibility of solving problems related to accounting studies. Most students agree that the main disadvantages of e-learning are: lack of interaction and technical problems related to dependence on computers.

Motivation is a problem for students when learning online; if students do not have the motivation to learn, they are lazy to study, so they do not understand the material delivered. According to Gopalan *et al*. (2017), motivation is an essential element for the success of the teaching and learning process and is directly related to learning. According to Dehgham (2022), motivation increases during online learning to increase student understanding. Therefore, the motivation to learn in students needs to be strengthened continuously. According to Illishkina *et al*. (2022), motivation has something to do with one's self-goals, the stronger one's goals, the higher the motivation. The study's results (Gustiani, 2020) provide information that motivation in online learning is more influenced by students' desire to learn new knowledge and the pleasure of experiencing new learning. Inadequate supporting facilities (digital infrastructure) can also reduce motivation.

Online learning also needs to increase student activity because it will affect students' understanding of learning material. According to Asriyah (2014), activeness is a dynamic activity, working hard to achieve a specific goal marked by the presence of many ideas raised and the ability to describe them systematically. According to Firawati & Hidayat (2018), active learning is an activity in learning activities carried out by students, starting from observing and investigating themselves and working actively with self-created facilities to develop with guidance and observation from the teacher.

Online learning needs more facilities than offline learning because online learning requires electronic equipment and internet networks. If the electronic

equipment is complete and qualified, online learning will run smoothly, so students can easily understand the material delivered by the teacher. According to Sailer *et al*. (2021), qualified technology will facilitate teaching and learning activities. According to Habsyi (2020), People who study without assistance and are equipped with facilities will often encounter obstacles in completing their teaching and learning activities. According to Napitupulu *et al*. (2019), adequate facilities can facilitate achieving effective and efficient educational goals to support optimal student learning outcomes. According to Antonietti *et al*. (2022), learning outcomes will be better if technology is integrated with education.

Previous research on the effect of motivation on understanding was carried out by several studies, namely Prasetyaningrum (2018), whose research results showed that learning motivation had a significant positive effect on understanding. Adam and Hasbullah (2019) state that motivation positively affects understanding. Zulen and Marfilinda (2022) state that motivation does not affect understanding.

Research related to online learning focuses on the challenges and impacts of online learning (Handoyo & Anas, 2019; Meade & Parthasarathy, 2020), student and teacher responses to online learning (Abdulwahab et al., 2021; El-Sayed Ebaid, 2020, 2020; Hasbolah et al., 2020; Sari et al., 2022), as well as online learning facilities (use of MOOC and e-learning) (Swain & Sahoo, 2020). Research related to student interaction with teachers (online) and video media was also carried out to see its impact on learning outcomes. The study results (Meade & Parthasarathy, 2020) show that students who interact with videos and/or virtual face-to-face with teachers have better results than those who do not interact. In other words, activeness in e-learning determines achievement in learning, including student understanding.

Previous research on the effect of activeness on understanding was carried out by Septialamsyah (2014)) the results of his research showed that active learning had a significant positive effect on understanding.

According to (Agustina et al., 2020), the effectiveness of learning cannot be separated from several factors. First, the facilitator's performance could be more optimal, such as giving PPT and then leaving it, starting class at the wrong time or schedule, or if they are busy, they are late providing information. Second, regarding provision/technology facilities, students also need help using new technology, so it takes time to adapt. Previous research on the effect of facilities on understanding was carried out by several researchers, namely Harinto, Sari, and Irfan (2022); their research showed that learning facilities significantly positively affected understanding. Kristianto and Suharto's (2020) learning facilities significantly positively affect understanding. Third, not all students can learn independently. Some students still need the assistance of a facilitator for learning motivation. Fourth, students feel uninterested in online classes, are bored using the internet every day, need more motivation to join online, and are bored. Fifth, the task is heavy and becomes even more difficult, especially when assignments from different lecturers come together. Sixth, there is an unsupportive external environment. Students reported that crowds, noise, and requests from parents to help with homework interfered with online learning.

The results of the previous research review above show that the variables of motivation and learning facilities need to be more consistent, and the variable of learning activeness still needs to be more significant in conducting research. So, the researchers re-examined the effect of motivation, activeness, and learning facilities on students' understanding.

METHOD

This research method uses ex post facto research with primary data from distributing questionnaires. The population of this study was students majoring in accounting class XI at SMKN 2 Madiun. The sample of this research was 114 students with a saturated sampling technique.

Table 1. Research Variables and Indicators

Variable	Indicator	Statement Code
Motivation	Persevere in facing the task	MTB1, MTB2, MTB3, MTB4
	Self-confident	MTB5, MTB6
	Diligent and eager to learn	MTB7, MTB8, MTB9, MTB10
Learning Activeness	Viewing Activity	KAB11
	Speak	KAB21, KAB13
	Listen	KAB14
	Write	KAB15, KAB16,
	Describe	KAB17
	Mental and emotional	KAB18, KAB19, KAB20.
Facility	Study room at home	FSB21, FSB22
	Home study furniture	FSB23, FSB24
	Study aids and learning resources	FSB25, FSB26, FSB27, FSB28, FSB29, FSB30
Understanding	Install	PHM31
	Filling in identity and period	PHM32
	Making a list of accounts	PHM33
	Save files	PHM34
	Designing	PHM35
	Export and import accounts	PHM36
	Tax settings	PHM37
	Making cards and charging receivables	PHM38
	Accounts payable and inventory and execution of transactions	PHM39
	View and print company financial reports	PHM40

Based on table 1, this study used a Likert scale with one to five rating points, namely 1) strongly disagree, 2) disagree, 3) undecided, 4) agree, and 5) strongly agree. In addition, the study also used data from the results of the Myob practice exams.

The data analysis technique of this study uses Partial Least Square (PLS) because it is multivariate and all latent variables. The formal model defines the latent variable as a linear aggregate of its indicators. The weight estimate for creating the latent variable score component is obtained based on how the inner model (a structural model that links between latent variables) and the outer model (a measurement model, namely the relationship between indicators and their constructs) are specified.

RESULT AND DISCUSSION

Respondents in the study were students of Class XI SMKN 2 Madiun City, Department of Accounting. Table 4.1 shows that the number of boys in Class XI Akl 1 is two students, Class XI Akl 2 is two students, and Class XI Akl 3 is three students, while the female share in Class Akl 1 is 35 students, Class XI Akl 2 is 37 students and Class XI Akl 3 as many as 35 students. The total number of respondents was 114 students.

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Table 2. Details of Respondents at SMKN 2 Accounting Department

Gender	XI Akl 1	XI Akl 2	XI Akl 3	Total
Men	2	2	3	7
Women	35	37	35	107
Total	**37**	**39**	**38**	**114**

Figure 1 shows 81 students with grades 76-80 and 81-85 with 33 students. All students pass because the Minimum Qualification Criteria (KKM) is 75.

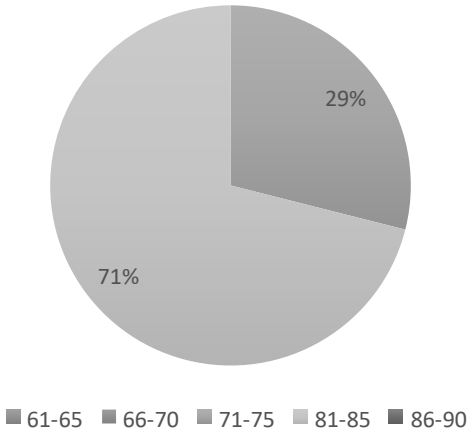

Figure 1. Graph of Student Grades

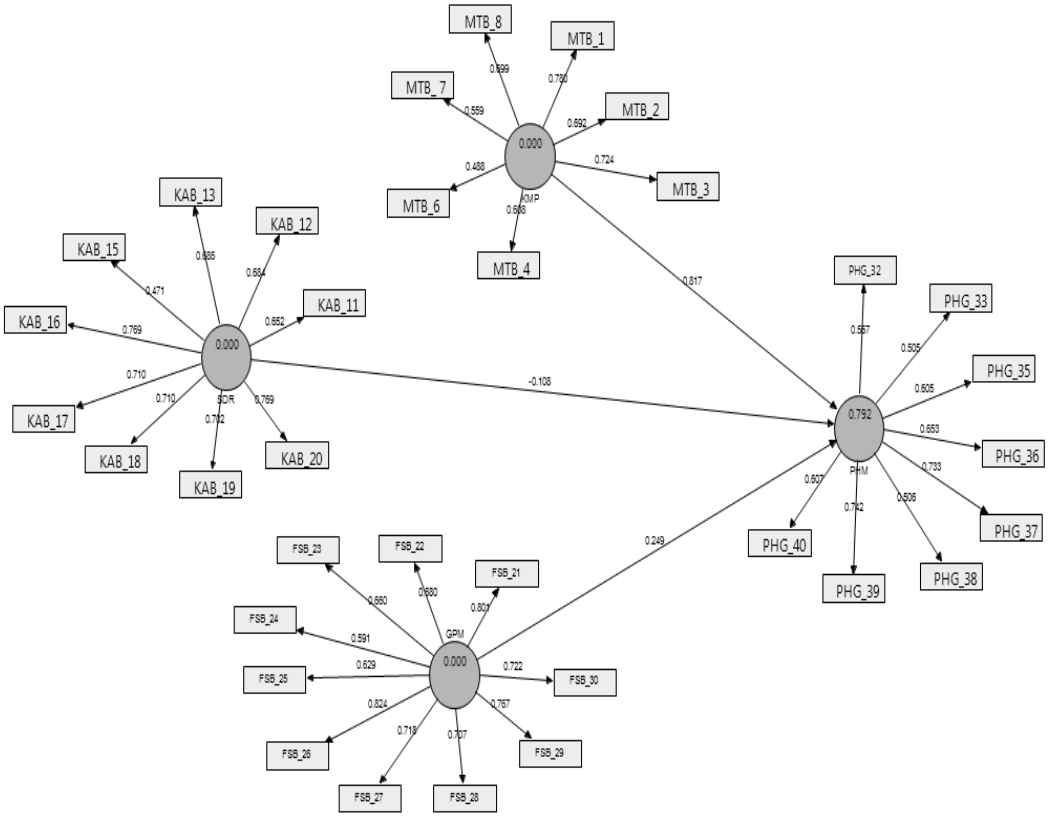

Figure 2. Validity and reliability test results

The results of this research data analysis using *Partial Least Square* (PLS). There are two analyzes, namely the Evaluation of the Measurement Model (*Outer Model*) to test the validity and reliability and the Evaluation of the Structure Model (*Inner Model*) to test the fit of the research model and test the significance. Evaluation of the Measurement Model (*Outer Model*) is tested with the results of the outer loading test, and five indicators are invalid because they are less than 0.50. Namely MTB_5, MTB_9, KAB_10, KAB_14, PHG_31 and PHG_34. Figure 2 shows the results of the validity and reliability tests.

Table 3. AVE, Composite Reliability, dan R-Square

	AVE	Composite Reliability	R Square
FSB	0.51421	0.77664	
KAB	0.51723	0.719654	
MTB	0.69705	0.892251	
PHM	0.534	0.919195	0.7918

Table 3 shows the results of the AVE test showing that each variable in the study has a value above 0.50, and the lowest value is 0.51421. All research variables have good validity. Reliability testing in this study uses the Composite Reliability of each construct. The construct is declared reliable if the value is above 0.70. The test results show that the Composite Reliability value for all constructs is above 0.70, and the lowest value is 0.719654. Thus, all constructs have good reliability.

The Evaluation of the Structure Model (Inner Model) is tested with R Square, Evaluation of Goodness of Fit, and Path Coefficients. R-Square can be used to explain the effect of certain exogenous latent variables on endogenous variables and whether they have a substantive effect. The R-Square values are 0.67, 0.33, and 0.19. It can be concluded that the models are robust, moderate/sufficient, and weak (Ghozali, 2021). The test results with smartPLS show that the R-square value is 0.7918, which includes the category strong. The greater the R-square number, the greater the independent variable can explain the dependent variable, so the structural equation is better than the little one. The Goodness of Fit evaluation is used to test the fit of the research model. To test the Goodness of Fit using the formula written by G (Ghozali, 2021). The goodness of fit value is 0.5856082. It is above the criterion of 0.50, so this research model is categorized as fit.

Figure 3 and Table 4 show the hypothesis test result of this study with Path Coefficients. Table 4 shows that the Learning Facilities (FSB) variable has a T-statistic of 6.027314 above the criterion of 1.96 and a path coefficient of 0.244477, which is a positive number. The Learning Activity Variable (KAB) has a T-Statistic value of 2.829271 and a path coefficient of 0.339872. the variable Learning Motivation (MTB) has a T-Statistic of 27.83310 and a Path coefficient of 0.367616.

Table 4. Path Coefficients

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	Standard Error (STERR)	T Statistics (|O/STERR|)
FSB -> PHM	0.244477	0.249667	0.05367	0.05367	6.027314
KAB -> PHM	0.339872	0.340389	0.074801	0.0748	2.829271
MTB -> PHM	0.367616	0.370615	0.07285	0.07285	27.83310

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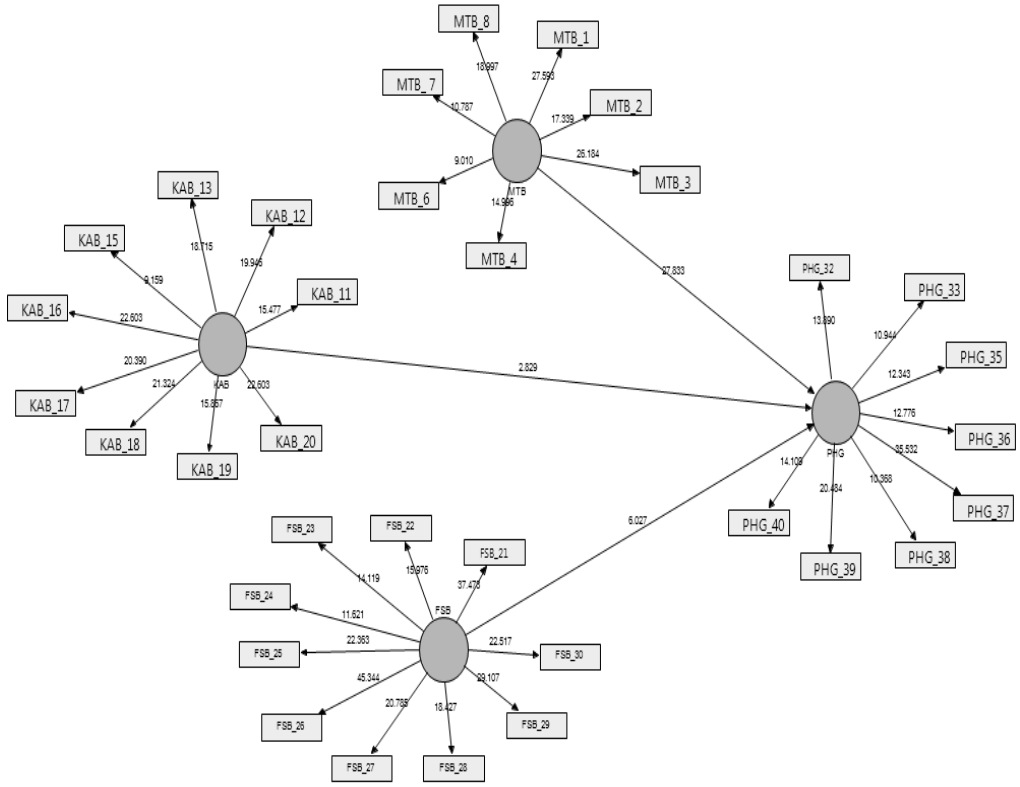

Figure 3. Hypothesis test results

Motivation has a positive effect on students' understanding.

Motivation will be a problem in learning computer accounting if students are not motivated to learn. Motivation encourages learning to achieve students' understanding of accounting computer material. Motivation to learn continues to be improved, especially when teaching and learning are online without direct supervision by the teacher because motivation can increase student understanding. The study's results (Sari et al., 2022) show that student learning motivation positively and significantly affects online accounting learning. Meanwhile, research (da Costa et al., 2020) found that motivation and participation had the most dominant effect on accounting learning achievement. To increase student motivation, it needs to be cooperation between teachers and parents. If students do not have the motivation to learn, students will be lazy to learn, which will have an impact on understanding.

Conversely, if students have the motivation to learn, students are enthusiastic about learning. Someone motivated to do something is usually influenced by the need factor. For example, students study diligently, because they want to understand computer accounting material in theory and practice. It is this spirit that will encourage students to be willing and willing to try their hardest to achieve their learning goals. Motivation to learn is a change in energy within students that influences each other so that they can encourage students to learn or do something to achieve specific goals. Learning goals will be achieved optimally with motivation because motivation encourages children to carry out activities individually and in groups.

Activeness has a positive effect on student understanding.

Active learning is a sign of the seriousness of student learning to understand learning material. Teachers must pay attention to student learning activeness during the online learning process. It is because student learning activeness can be assessed for the level of understanding of the material. Bruner (1997) has pioneered the flow of cognitive psychology, which encourages educators to pay attention to the importance of developing thinking by prioritizing active individual participation and recognizing differences in the ability to explore and make discoveries. The development of learning during the Covid-19 Pandemic, early six months into implementing the ban on face-to-face learning, students studying online were not yet active because they were still adjusting to pandemic conditions. For them, online learning was a new learning model. To increase student learning activity, teachers must innovate online learning methods in accounting computer lessons so students can be active during learning. If students are active in teaching and learning, their understanding of the material will be high.

Conversely, if students are not active in the teaching and learning process, their level of understanding of the student's material could be higher. In cognitive learning theory, a person can only be said to have learned when he has understood the whole problem in depth. Understanding is related to mental processes: how sensory impressions are recorded and stored in the brain and how they are used to solve problems. Active student learning is one of the essential elements that are important for the success of the learning process. Learning activeness is the presence of student activity during learning which includes several things, namely attention, cooperation, social relations, expressing ideas, problem-solving, and discipline (Achdiyat, 2016). According to Septialamsyah (2014), Student learning activity is a process of student learning activities that demands optimal student participation so that students can change their behavior more effectively and efficiently. The study's results (Park et al., 2019) found that active participation in in-game activities resulted in positive perceptions of accounting in students. Thus, students' activeness plays a role in the success of learning. According to Emilia, Ismanto & Luhsasi (2021), their research showed that online learning for trade company accounting subjects for Class XI Accounting during the Covid-19 pandemic was quite effective. In the learning process of trading company accounting, students experienced increased knowledge, skills, and changes in attitudes, but not as a whole. Changes in student behavior more or less occur after learning online accounting for trading companies, but only partially.

Facilities have a positive effect on student understanding.

Cognitive learning theory is a learning theory that is more concerned with learning processes than learning outcomes (Sutarto, 2017). From the explanation of the cognitive theory that the learning process is more important than the results. The learning process is only successful if adequate facilities support learning. Moreover, learning during the Covid-19 pandemic requires more facilities related to equipment to support the online learning process. Learning facilities become critical when using a distance learning system because it requires electronic equipment like a laptop/computer and an internet network. Laptops and internet access must be qualified to facilitate the online learning process and accounting practice so that students can easily understand accounting theory and practice. If the laptop cannot install *Myob* and *accurate* software and the internet network is not qualified for learning, it will disrupt the student learning process. It will have an impact on theoretical understanding and accounting practice. In addition to electronic facilities, learning places also need to be considered in online learning because it is conducive to

students focusing on accounting computer material. To improve learning facilities, parents must support students' distance learning process smoothly. If supported by their parents, it is easier for students to understand accounting theory and practice. According to Habsyi (2020), Learning facilities cannot be separated from teaching and learning activities. People who study without assistance and are equipped with facilities often need help completing their teaching and learning activities. Learning facilities are one of the external factors that support student learning outcomes. According to Astutik (2014) states that a set of tools and equipment needed by students to make it easier to understand the material, learning facilities can be in the form of facilities and infrastructure. According to Zhao, Liu, and Su (2021), Modern facilities help students improve their understanding more than traditional facilities.

CONCLUSION

The results of this study show that students' problems in online learning are motivation, activity, and learning facilities. These problems will impact students' understanding of accounting theory and practice. To increase students' understanding during online learning, teachers need to motivate students to learn by actively giving rewards and innovating in teaching. In addition to teachers, students' parents provide support through learning facilities such as laptops, internet networks, and qualified learning places. The results of the Myob practice exam in this study showed that all students met the Minimum Completeness Criteria (KKM), which was above 75. It was in line with the results of the questionnaire analysis, which showed that all variables (motivation, activity, and facilities) positively affected student understanding.

The limitation of this research is that the researcher needs to control the respondents in filling out the questionnaire, so the respondents may fill it out without reading the statements. The limitations of this research, it is hoped that further research will control the respondents by asking the teacher 15 minutes to distribute the questionnaire when online learning is carried out. In addition, further research is expected to add to the research sample and add the teacher's role variable as a moderating variable.

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