International Journal of Religious and Cultural Studies
Vol. 5, No. 2, (October 2023-March 2024), pp. 169-174

Investigating Accounting Students' Comprehension During Online Learning: a Case Study in a Muslim University

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ARTICLE INFO

Article history
Received 27 April 2022
Revised 16 July 2022
Accepted 25 March 2023

Keywords
Introduction to accounting:
Online learning:
Online learning problems.

ABSTRACT

This research aims to explore students' understanding of introduction to accounting courses during online learning. The type of research used by the researcher is descriptive research with a qualitative approach. There were obstacles found that consist of unsipported network, and lack of students' understanding of material provided especially in practice making financial reports. Although, there were some advantages from online learning such as more efficient learning costs, for example for boarding, transportation as well as food, and that online learning provides more practical solution, the results of research indicate that such learning mode in a Muslim university was less effective.

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1. Introduction

Online learning has different complexities compared to offline learning [1-2]. Several previous studies showed that students involved in online learning were dissatisfied with the online learning implemented from the Covid-19 pandemic until now [1][3]. This happens because of the difficulty of direct interaction and communication between lecturers and students in online classes. Another thing that triggers dissatisfaction is that students feel they are not treated fairly, because sometimes lecturers only give assignments without providing a more detailed explanation [4]. Obstacles like this are also experienced by students who program introductory accounting courses at the Faculty of Economics and Business, Indonesian Muslim University. This course is presented at the beginning to prepare students to become familiar with the diversity of professional careers and basic accounting practices. To achieve this, not only business and accounting knowledge is required, but also intellectual, interpersonal and communication abilities and skills as well as professional orientation.

Indonesian Muslim University is one of the private universities in Indonesia that implements online teaching and learning activities. This is in line with the call from the General Administration of Higher Education in point 2 Number 1035/E/KM/2020 dated 9 October 2020, regarding online learning/distance learning to enable students learn from their respective homes. The implementation of online learning was carried out in March

ISSN 2656-694x *Vol. 5, No. 2, (October 2023-March 2024), pp. 169-174*

2020 [4]. A prior study regarding this research was conducted 1st and 2nd semester students who took introductory accounting courses.

Online learning can be done by utilizing technology-based media that is accessible to students. However, in general, universities that are used to implementing online learning have their own websites for conducting online learning where lecturers and students can interact in teaching and learning activities, such as holding discussions, sharing learning videos, giving assignments and exams. This way lecturers can also directly provide grades for student assignments and exams via this page, hence students can also directly monitor their learning progress [1].

This research aims to explore students' understanding of the introductory accounting course, as this course is a basic course for accounting students. This research seeks to investigate whether during online learning, students could understand the lecture materials, especially at Indonesian Muslim University.

2. Method

This research employed a case study approach. The aim was to investigate and understand an event or problem that has occurred by collecting various kinds of information which was then processed and obtaining a solution. In this way, problems can be uncovered and resolved. Qualitative research was used to find out hidden meanings, to develop theories and to ensure the truth of data in an event.

Qualitative data was collected, namely data obtained from interviews with informants, who are students and lecturers at the Indonesian Muslim University who took introductory accounting courses during online learning. The data source used in this research is a primary data source. Data reduction from the informants led to the provision of a description or information about the situation and conditions of the research. Interviews were conducted intensively becuase the number of informants is small. The names of the informants are shown in Table 1.

Table 1. Research Informants

No	Name	Student/Lecturer
1	Insanul	Student of 2020
2	Zulfahmi	Student of 2021
3	Febrina	Student of 2021
4	Mrs. Eka	Lecturer
5	Mrs. Kalsum	Lecturer

Interviews were done by means of questions and answers, using face to face method, so that we can find out in great details on how students understand about learning introductory accounting during online learning. The data collection technique required in this research was also documentation, which was aimed at obtaining data directly from the research site, in the form of written text.

3. Results and Discussion

The interviews results with several student respondents who took the introductory accounting course 1 during the Covid-19 pandemic indicated that students had some difficulty understanding this material because they could not understand the lecturer's explanations completely and in detail, especially those related to accounting practices. Studying face to face on online media makes it quite difficult for them to understand the material because the lecturer's explanations are considered not optimal, which leads to difficulty to thoroughly comprehend introductory to accounting course.

As explained by one of our informants, Insanul, who studied the Introduction to Accounting course in Semesters 1 and 2:

> "I had a bit of difficulty understanding the material taught by the lecturer of the introductory accounting course because I couldn't practice directly and the teaching method was not optimal because sometimes we didn't understand but the lecturer is not sensitive to our need."

This was reinforced by the statement from Zulfahmi, who stated:

> "I found it difficult to learn the introduction because I couldn't understand the power point material explained by my lecturer. It's actually good if we could meet directly and we can practice or if it's not clear, we'll repeat it again in class."

Another obstacle in online learning is the network conditions. This infrastructure is very important for the online teaching and learning process to take place, as described by one of the students (Febrina) in the online learning process. She stated:

> "the problem or obstacle when studying online is that the network is not stable so that when studying, sometimes you go in and out of the room. The problem I experienced was with the network because I live in an area where sometimes the network is lost, especially when the lights sometimes go out so I go out. enter the room".

Most students complained about unstable network problems. Likewise, there is minimal access for students who live in remote areas and power outages are common. This disrupts their network so they cannot enter their virtual rooms during lectures.

On the contrary, different opinion was actually obtained from the responses of the lecturers who taught this course. One of the lectureres stated that online learning model has a positive side due to the availability of technology and the use of virtual whiteboards. This was expressed by a lecturer who teaches this course, Mrs. Eka, who stated:

> "My response to online learning is positive, especially because of the Covid pandemic. Whether we like it or not, we have to have an online learning system and indeed campus regulations require online learning. For the introductory accounting course, I don't have any problems, because firstly, in terms of technology, it's possible, and also for online learning, I could use a virtual whiteboard."

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This is in line with the opinion of other lecturers who stated that online-based learning is not something that is difficult to do in today's modern era, with the rapid advances in technology and information. This was boldly expressed by Mrs. Kalsum:

> "My difficulties are considered normal. However, if you ask students whether it is effective, the students will definitely answer not really, because it comes back to the students. Students' abilities are also different, some students are quick to accept it and there are students who can only understand the materials after repeating them several times."

Almost all educators and students have smartphones, with many choices of online discussion forums or learning applications that can be used. Such as Zoom applications, Google Meet, Google Classroom and others. The effectiveness of material delivery is considered a normal matter since it is considered relied on the ability and the adaptibility of students. Online learning can be replaced with direct learning, especially in lectures that requires practice, although not directly, but this can be done alternately with blended learning. Basically, this learning process is a combination of the advantages of face-to-face and virtual learning that enable improvisation in student learning modes. Especially in introductory accounting courses, which is the kind of course that requires a lot of practice, blended learning is advised. Furthermore, how to explain to students, especially to those who practice calculations, is not a problem because they use a virtual whiteboard. However, the students may have difficulties in concentrating while receiving lectures online.

Using Zoom is no longer a problem. The only problem that occurs is that there are still many students who do not activate the camera, which was further revealed by Mrs. Kalsum. She claimed that she gave lectures the same way as offline lecture. It is the students that may not have full attention. However, sometimes an unstable network may contribute to the ineffective learning activities. One of the activities the student can do to ensure their focus is by activating the camera, yet when the network is limited, students would not activate their cameras.

Understanding Introductory to Accounting Course. The results of this research show that students who take introductory to accounting courses online do not optimally understand learning introductory accounting online. This can be seen based on the results of interviews conducted with several students who generally answered that they did not understand, although some answered that they understood enough. According to them, the introductory to accounting course is a basic accounting course and does require explanation, especially the practice of calculations which requires direct practice and discussion.

This is in line with the results of previous research which finds that understanding introductory to accounting courses for students through partial online learning has a significant influence on understanding the complete introductory accounting courses [5]. Previous study also finds that students' learning behavior to solve problems in introductory to accounting courses is similar and proves no difference amongst students coming from various previous schools [6]. Learning behavior can be one of the reasons that influences students' level of understanding of introductory accounting courses. Good learning behavior can help improve students' ability to overcome learning problems so that students can gain a good level of understanding of accounting [7].

Obstacles in the Online Learning Process. Based on interviews that have been conducted, there are obstacles faced by introductory accounting students during the online learning process. First is the network disruptions during class. Network facilities are the main thing in online learning systems, because they are related to the smoothness of the learning process. The location of students who are far from the city center or out of reach of course means that students cannot carry out the learning process smoothly. Network instability is one of the obstacles for students in participating in online learning [3].

There are many obstacles faced when learning online, for example uneven internet networks and expensive internet access. Considering that the learning location is different for each student, some even come from mountainous areas, networking is a major problem. A stable network is very necessary in the online learning process, because it is used to send assignments in the form of photos, videos or audio which requires sufficient connection. In carrying out learning, lecturers should use learning media that makes it easier for students to understand the material so that learning remains effective even though it is carried out online.

Second, online learning effectiveness. Effectiveness is a guideline for the success of a learning activity. Students feel less effective with relatively short study time. This can be seen based on the results of interviews conducted with several students who generally answered that learning an introduction to accounting online was less effective, because according to them many needed maximum explanation, especially when calculating material. Limited study time results in poor student understanding. The students also felt introduction to accounting course was less effective because it requires the practice of calculations. Such practice, which should have been done face-to-face, is replaced by the online practice of calculating.

Some of the advantages of online learning are that it can be done anywhere, saving living costs for overseas students, such as; boarding costs, transportation costs and food costs. Online learning is also more practical, since it requires student to simply connect their laptops to the internet and access the material without leaving the house. However, there are also shortcomings to online learning, including the need to spend quite a lot of money to buy internet quota to support lectures. In calculation courses that are more effective face to face, they cannot be done directly because they have to be replaced online. The health problem that arises as a result of online learning is a decrease in the quality of vision. This happens because almost every day, from morning to evening, students and lecturers have to stare at their laptops or smartphones to attend lectures or to teach. Lack of interaction between lecturers and students slows down values in the learning process.

ISSN 2656-694x *Vol. 5, No. 2, (October 2023-March 2024), pp. 169-174*

4. Conclusion

The research concludes that the understanding of students who take introductory to accounting courses online is not optimal because their understanding is still low regarding the content of this course. The calculative nature of the course even makes it harder for students to have a good understanding. The obstacle faced by students in the online learning process for introductory to accounting course is also contributed to unstable internet network so it is very difficult to join the Zoom room as an online learning medium.

This research contributes to understanding the effectiveness of online courses in a technical discipline such as accounting. It also helps to highlight the subjective perceptions of students in terms of understanding online lectures.

A research agenda can be drawn up from this research. Further research on online learning can be further expanded into upper level courses that require specific accounting skills such as auditing, taxation and financial accounting, since the information technologies and artificial intelligence is accelerating.

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