IMPLICATIONS OF ONLINE LEARNING METHODS ON UNDERSTANDING ACCOUNTING PRACTICE COURSES DURING THE COVID-19 PANDEMIC (Study on Accounting Students at Tribhuwana Tunggadewi University)

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ABSTRACT

The Covid-19 pandemic has not only had an impact on the economic, trade, and health sectors, but also has had an impact on the education sector, especially teaching and learning activities. This condition made the government through the Ministry of Education and Culture issue a circular regarding the policy of lectures at universities being conducted online. The purpose of this study was to determine the implications of the online lecture method on students' understanding of Accounting Practice courses during the Covid-19 pandemic. This type of research is quantitative research using a descriptive approach. The population used is all students of the Accounting Study Program who are programming the Accounting Practice course. Finally, the sample selected for further processing was 50 Accounting students. The data collection technique used a questionnaire. Meanwhile, the data analysis technique used is simple linear regression analysis and the significance value is based on the t-count > t-table criteria. The results of the t-test test obtained the value of tcount > ttable (3.285 > 1.671). Based on these results, it can be concluded that online learning methods have an effect on student understanding of accounting practice courses during the Covid-19 pandemic.

Keywords:* *Covld-19, Implementation of the Daring Lecture Method, Understanding of Courses, Accounting Practice.

ABSTRAK

IMPLIKASI METODE PERKULIAHAN DARING PADA PEMAHAMAN MATA KULIAH PRAKTIK AKUNTANSI DIMASA PANDEMI COVID-19 (Studi Pada Mahasiswa Akuntansi Universitas Tribhuwana Tunggadewi)

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ABSTRAK

Wabah pandemi Covid-19 tidak hanya berdampak pada sektor ekonomi, perdagangan, maupun kesehatan, namun juga berdampak sektor pendidikan, terutama kegiatan proses belajar mengajar. Kondisi ini membuat keluarnya surat dari pemerintah yang melalui pendidikan dan kebudayaan terkait kebijakan perkuliahan di perguruan tinggi dilakukan secara daring. Tujuan penelitian ini adalah untuk mengetahui implikasi metode perkuliahan daring pada pemahaman mahasiswa mengenai mata kuliah Praktik Akuntansi dimasa pandemi *Covid-19*. Kuantitatif merupakan jenis dari penelitian dengan menggunakan pendekatan deskriptif. Populasi yang digunakan adalah seluruh mahasiswa Program Studi Akuntansi yang sedang memprogramkan mata kuliah Praktik Akuntansi. Akhirnya sampel yang terpilih untuk diolah lebih lanjut sebanyak 50 orang mahasiswa Akuntansi. Teknik pengumpulan datanya menggunakan kuesioner. Sementara itu Teknik Analisis data yang digunakan adalah analisis regresi linier sederhana dan nilai signifikansinya didasarkan pada kriteria t-hitung > t-tabel. Hasil pengujian uji t didapatkan nilai $t_{hitung} > t_{tabel}$ (3,285 > 1,671). Hal ini dapat disimpulkan bahwa metode pembelajaran daring berpengaruh pada pemahaman mahasiswa pada mata kuliah Praktik Akuntansi di masa pandemi Covid-19.

Kata Kunci:* *Covid-19, Metode Perkuliahan Daring, Pemahaman Mata Kuliah Praktik Akuntansi.