PERCEPTION ANALYSIS OF ACCOUNTING EDUCATION STUDENTS ON TEACHING PERFORMANCE OF LECTURERS IN ONLINE LEARNING DURING COVID-19

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Abstract

The covid-19 pandemic has affected all sectors of life, including education. The education system during the COVID-19 pandemic was implemented by distance learning or online learning, which required students and lecturers to master information technology. The purpose of the research is to find out how the impact and application of online learning is in the Accounting Education Study Program, Universitas Muhammadiyah Surakarta, as well as to find out student responses regarding lecturers' teaching performance during online learning during the covid- 19 pandemics. This study uses qualitative research with data collection techniques by observation, interviews, and documentation. The results of the study show that the situation of lecturers who experience changes in teaching performance has an effect on student learning outcomes.

Keywords: Students, Teaching Performance, Online Learning

1. Introduction

The COVID-19 pandemic has had various impacts on life, from the education sector to the economy. The education sector in Indonesia and abroad must adjust its learning system to keep up with world developments. With the Covid-19, the learning system has been changed so that learning continues to run effectively. The face-to-face learning system into online learning has an impact on student learning outcomes and lecturer performance (Limbong, 2021) .

The influence of online learning causes all activists who are in an agency to be required to master technology as an effort to carry out learning activities. Universities as educational institutions that are expected to produce good graduates must meet several aspects (Faulinda & Aghni Rizqi Ni'mal, 2020) . These aspects are competency-based education, the use of IoT (Internet of Things), virtual use, and the use of AI (Artificial Intelligence). These four components when maximized will create competent graduates. The technology can be used to assist the learning process and create learning innovations.

Learning media is used to facilitate the learning process so that it takes place optimally. Interesting learning will help students easily absorb the material. In addition, class mastery will have an impact on students and lecturers. Good learning will lead to interactive communication between lecturers and students. Communication is a fundamental activity for social activities to occur (ISKANDAR, 2020) . Traditional face-to-face courses are still an integral part of higher education, and given the barriers that educators often create in classrooms with large student populations, this learning environment can facilitate interaction between students and educators on what is possible. and face-to-face courses (Gan & Balakrishnan, 2017) .

The development of the times accompanied by changes in learning strategies changed the way lecturers teach in the classroom. Lecturers are required to understand information technology in accordance with developments in order to support the learning process. Learning is highly influenced by the quality of lecturers because they have a major role in learning (Siswoyo et al., 2012) .

What needs to be done continuously is to improve the quality of human resources, especially for activists who have good energy, quality, and performance in an agency (Aldo et al., 2019) . One of the activists' performances that becomes a benchmark in evaluating evaluations is the teaching performance of lecturers. According to Taat et al., (2020) good teaching performance can be triggered from the way lecturers provide

perspectives and entry points into the field of study. In terms of teaching, the ability to explain the material and the clarity of the overall goals and expectations of the lecture also affect the teaching performance of lecturers (Harris et al., 2021) .

On the other hand, the performance of lecturers in learning also has a bad side from the perspective of students. Poor performance indicates dissatisfaction in the learning process. Meanwhile, according to Suranto (2015) poor performance is influenced by a need for training. The low quality of work is sometimes caused by students' dissatisfaction with teacher training. For example, the number of students who do not pass the courses taught by the lecturers, the dissatisfaction of students with the grades given by the lecturers, and the dislike of students by teaching the lecturers also affect the teaching performance of the lecturers.

The purpose of this study was to determine the application and impact of online learning during the COVID-19 outbreak. In addition, this study was made to determine the student's perspective on the teaching performance of lecturers during online learning. The student's perspective will produce opinions or views from the student's point of view. The results of this view can also be used as evaluation material for lecturers during online learning activities.

The ability of lecturers can be assessed from several factors. One of the professional skills is measured by the assimilation of the material, the systematic presentation of the material, teaching methods, the readiness of training materials, the ability to create and use training materials, the ability to organize the workspace. (Asri, 2018) . From these criteria, this study raised the title "Analysis of Accounting Education Student Perceptions on Lecturer Teaching Performance in Online Learning During Covid-19" to find out how students' perceptions of lecturer performance during online learning during the covid-19 pandemic.

2. Method

Based on the formulation of the problem above, this type of research uses qualitative research. with the Naturalistic Inquiry research design . This design understands the phenomenon of interaction, behavior, type in a natural setting. The data needed were obtained from interviews, observations, and documentation. With active student sources of accounting education. Observations were carried out during online learning.

The validity of the data in the study used source triangulation. Source triangulation is collecting data from various sources to strengthen the data obtained. The sources used are comparing interview data, observation, and documentation. The data are matched to strengthen the results of the study. The results from one source to another are compared to get strong data.

Analysis of the data used is using interactive analysis from Miles & Huberman. The steps taken are by reducing data, presenting data, and drawing conclusions. Data analysis starts from data collection until it is carried out continuously until conclusions can be drawn. Data reduction is taken to get the main points of information then the data is presented and conclusions are drawn objectively, briefly, and clearly.

3. Results and Discussion

Based on observations during classroom learning, lecture activities for accounting education lecturers during online learning are facilitated by the existence of learning media from the internet (Zhafira et al., 2020) . Learning media that are often used include Open learning, zoom, google meet, and WhatsApp groups. In addition, the results of the observations showed that the learning time corresponds to the hours set in the curriculum. Similarly, the results of the interviews have shown that the teaching activities of accounting teachers in online teaching are facilitated by the use of teaching tools. This triggers the perspective of students, that accounting education lecturers have the ability to use learning media that affect the quality and good teaching abilities of lecturers. According to Shah (2016) a person's performance is also influenced by the person's inner situation. A good self situation will have a good influence on performance, and vice versa.
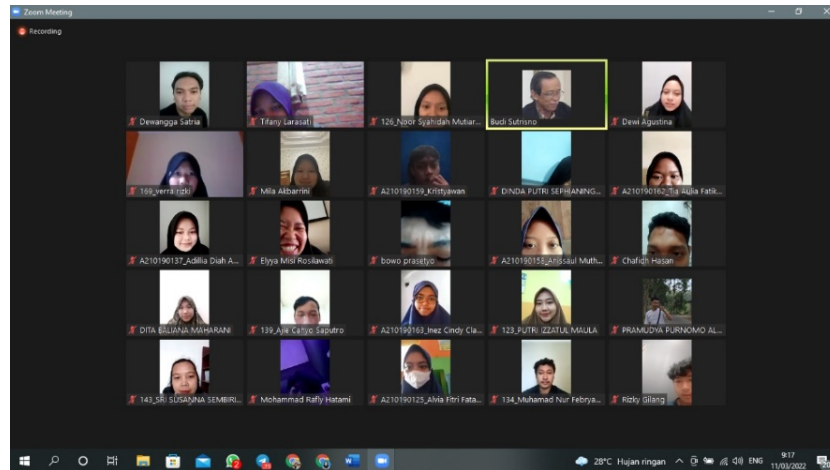
Figure 1. Online Learning Activities

The results of the documentation above were taken during online learning in one of the courses in the Accounting Education Study Program during the covid-19 pandemic. The results of the documentation show that lecturers also use learning media in the form of zoom meetings. The good performance of the lecturers was also shown in the learning activities. It was also found that the lecturers were able to condition the class by asking the students to do it on camera.

Lecturer Teaching Performance

The COVID-19 pandemic has hampered all activities, especially in the education sector. With reference to the Letter of the Minister of Culture and Education No. 36962/MPK.A/HK/2020 In March 2020, school and agency learning rules have been set that learning activities are carried out remotely or online. Adhering to this policy, Universitas Muhammadiyah Surakarta changes learning activities to distance learning which requires lecturers to work from home or work from home by utilizing learning media from the internet. Learning activities in higher education must continue to run by involving 3 elements that cannot be separated from each other, the 3 elements in question are 1) students, 2) lecturers, and 3) learning materials (Kurniati et al., 2018) .

According to Aini & Abdurrahman (2018) Performance is the result of work, quality, and quantity achieved by a person, both employees, employees, and activists in carrying out their duties in accordance with the responsibilities given. In the field of education there are results of work carried out by academics who work in an agency, one of which is the performance of lecturers. Lecturer performance is the result of an assessment of the performance of individual lecturers who work in institutions or universities (Sholihannisa & Ma'sum, 2020) .

By assessing the performance of lecturers, the results of the assessment from students can be used as evaluation material for lecturers in teaching activities for a certain period. Student evaluations of teacher teaching performance continue to be the most frequently used assessment in higher education to guess how well a course is being taught, although there are questions about its validity . The main objective of the evaluation is to provide academics with information and feedback on their pedagogical performance; this allows them to reflect on themselves and finally take some necessary measures to improve their pedagogical performance in the future. (Samian & Noor, 2012) . According to Ramadhan et al. (2016) the guidelines for assessing lecturers can be seen from the quality, ability and communication.
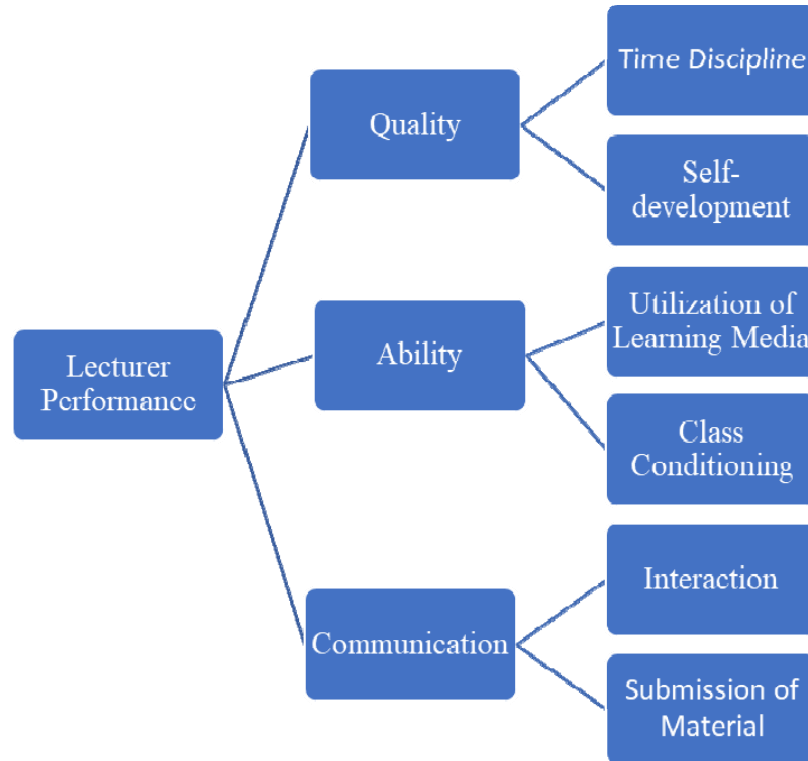
Figure 2. Aspects of Lecturer Performance

Student Perception

Perception is an assessment or a person's perspective on something that is seen in order to provide an overview or view of the environment. One environment that can be observed is the university environment which shows students' perceptions of lecturer performance for the development and evaluation of lecturers. Student perceptions are very important for lecturers because this perception can move students to be able to organize and manage during online learning activities. (Zhafira et al., 2020) . One of the methods used to determine student perceptions is interviews. Interviews were conducted by conducting questions and answers with reference to aspects of quality, ability, and communication, (Ramadhan et al., 2016) .

The quality aspect in question is the quality of teaching lecturers during online learning. According to Cookson & Stirk (2019) teaching quality is the level of good and bad lecturers while guiding students in learning activities. In terms of teaching quality, accounting education students assess lecturers in terms of time discipline and self-development. The discipline aspect of teaching time during learning can affect student learning outcomes (Pujiwidodo, 2016) . The time discipline assessed is the lecturer's punctuality in utilizing learning according to the lecture schedule. In the opinion of accounting education students, the time discipline carried out by lecturers during online learning is in accordance with the provisions of the lecture hour schedule, because during online learning the lecture time is more flexible. Meanwhile, in terms of self-development, it is a process to increase potential and personality so that it can be more developed than before (Andhini, 2017) . The value of self-development is very important for lecturers to use as a reference during learning, because with this self-development as a special skill or professionalism in order to improve their abilities (Mardatillah, 2020) . In the opinion of accounting education students, the lecturer's self-development is quite good because the lecturers have been updated in Indonesia's socio-political developments.

Ability is a person's potential to master expertise to realize what is done through his actions (Cookson & Stirk, 2019) . This aspect of ability is used as an element to shape the performance of lecturers when conducting online learning. This aspect of ability consists of two aspects of assessment, namely the ability of the lecturer in the use of learning media and the ability of the lecturer in conditioning the class. Utilization of learning media is a way for lecturers to utilize or use learning media on the internet. Student support as self-potential in improving

the quality or competence in learning can make the learning media effective (Shakti, 2014) . In the opinion of accounting education students, at the start of online learning in the accounting education study program only a few lecturers used learning media, but over time all accounting education lecturers were able to adapt so that the use of learning media for lecturers was maximized, such as the use of open learning which used in assignments, exams, and lecture materials. According to Huda et al. (2021) conditioning is a teacher's steps in bringing order to his students in class. In online learning, according to accounting education students, when conditioning the class, it is done by requiring students to oncam, and do questions and answers. In addition, before learning, the lecturer makes an agreement with a learning contract regarding the learning to be carried out, and students are required to follow the learning contract so that the lecture runs effectively and efficiently (Ratih et al., 2021) .

The activity that is often carried out by humans is communication, it cannot be avoided in everyday life (Efendi, nd) . In all aspects such as culture, politics, health and education, communication has been used as the basis for human needs (Urwani et al., 2018) . Communication is also inseparable from the educational aspect, according to Mutawakkil & Nuraedah (2019) education is the same as communication, with the intention that the learning process involves two parties, namely the teacher as a communicator and students as communicants. Communication is the main factor in learning activities. The communication aspect of learning is the occurrence of educative interactions in the form of discussion of learning materials (Nur Inah, 2015) . Communication in learning is considered very important because without communication learning activities will not run. According to Masdul, (2018) one level of success in learning is measured by effective communication. The communication aspect has two aspects of assessment, namely the interaction of lecturers with students and the delivery of lecturer materials during learning. In interacting, it must be done well and runs smoothly, because interaction can make learning objectives fulfilled. Accounting education students think that the interaction in online learning is slightly reduced due to learning through media. However, the delivery of material provided by the lecturer is good, many references are widely used. Another interaction that lecturers do to students is with attendance. In attendance while online using google form or gmeet by being called doesn, or taking a group photo. Attendance is done in the middle of learning with the aim of students listening.

This research shows how the implementation and impact of online learning during covid-19. This learning triggers students' perspectives on the teaching performance of lecturers during online learning activities. With the results of the analysis of student perspectives in online learning, lecturers can use this as evaluation material to improve and shape good teaching performance for further learning.

The research entitled "Perception of Teaching Performance in the Virtual Learning Environment" by Guillermo Morales-Romero, etc. (2021) shows that teaching performance has an effect on motivation and satisfaction of students in business administration professional schools. In distance education, teachers are required to understand knowledge and technology to assist the learning process. A productive environment will encourage better development.

Research conducted by Susi Adiawaty (2020) entitled "Covid-19 Pandemic and Lecturer Performance (Case Study of Lecturer Performance at PT XYZ" shows that the performance of XYZ Higher Education Institution lecturers in distance learning cannot be implemented effectively because it requires sufficient teaching. to learn technology. The performance of lecturers at these tertiary institutions has decreased due to the lack of ability to use technology.

The next research is entitled "The Impact of the Covid-19 Pandemic on the Performance of UNAI Lecturers in the 2019/2020 Academic Year" by Albinur Limbong (2021) . The results showed that there was no significant difference during online learning, this was due to the Covid-19 situation. However, learning with millennial lecturers has increased due to more technological knowledge than non-millennial lecturers.

4. Conclusion

The analysis of the perception of accounting education students towards lecturers in online learning during covid-19 was mostly considered good in terms of quality, ability, and communication. In terms of quality, lecturers are able to manage time and develop themselves. The aspect of the lecturer's ability to use learning media is also considered very good and educative. In terms of interaction and classroom conditioning, it was also considered very good.

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