

Suddenly Online:

The Etiquette and Phenomenon of Online Learning in the D3 (3-year diploma) Accounting of Poliban Students

Sirajudin*, Nurul Mukhlisah, Lea Emilia Farida

Accounting Department
State Polytechnic of Banjarmasin
Banjarmasin, Indonesia
*sirajudin@poliban.ac.id

Abstract—This research aims to explore the etiquette and phenomenon of online learning in D3 Accounting Poliban students. The learning process in the D3 Accounting environment has been running offline or directly. Yet along with the industrial revolution 4.0, online learning models must have been included in the learning curriculum. The presence of the covid-19 outbreak forced all learning activities to be carried out from home or online learning. Online learning requires effective and attractive virtual communication skills so that the achievements of accounting learning can be fulfilled, including in the environment of D3 Accounting of Poliban. The analysis technique used is transcribing the results of interviews, then analyzed by indexing and contextual analysis in the form of understanding the context of the interview term. Then proceed with describing or narrating all contextual analysis of etiquette and the phenomena of online learning D3 Accounting Poliban students. The result shows some findings of their phenomenon of suddenly online learning such as being etiquettely good and more relax in online learning, being well prepared before the online class learning started and being cheaper in costing but they longed offline learning.

Keywords—*etiquette, online learning, virtual communication*

I. INTRODUCTION

Covid 19 pandemic has changed every part of our daily routine, especially in learning process of Poliban (State Polytechnic of Banjarmasin). Poliban has established in 1997 as a higher vocational education in South Kalimantan. Since in the middle of March 2020, as government announced about national disaster of covid 19 in Indonesia, nearly all education institutes or entities have to adopt online learning. Poliban as one of higher vocational education took part to overcome the pandemic by holding it's learning process from homes (of students and lecturers). Those made us did lecturing and learning online suddenly. For some lectures those situations were so unprepared well and surprised a lot. Some of them were nor ready for holding new learning process by online as the students either. But it seems we do have no choice, so we just did it as we could.

We used every capacity and potency to hold online learning and deliver the learning content to the students via emails, or

using any social media such as WhatsApp's, and video conference like zoom app. During the end of the semester, we asked for the feedback from the student about our suddenly online learning and also asked for suggestion for better learning process. Online learning is learning process without any "face to face" interaction between students and lecturers, it holds in virtual media or mostly people call it "online". This kind of learning can be held via video conference, e-learning or any distance learning.

Online learning has been introduced by Dirjen Dikti since 2014 with PDITT program, in 2016 this program changed to be SPADA. The goal of this learning program is creating equal access of learning quality in Higher Education. The media or the platform of online learning could be *Learning Management System (LMS)* or *Virtual Learning Environment (VLE)* like Moodle, Edmodo, and others that have been adopted by some limited higher education institutes. This means just some academics used those platform of online learning.

Now, all academics has to adopt online learning immediately. It's turned serious attention to all academicians while their un-readiness to hold online learning. Online learning as part of ordinary human activity requires rule or proper etiquette in doing it. Recently, a video clip of online learning footage using a video conferencing platform was circulated showing one of the students having or taking a shower. This incident was one of the phenomena that's related to adab or etiquette in the learning process both online and offline, aka face to face.

Adab in seeking and spreading knowledge and expertise deserves more attention in the college environment. It is one of the criteria for graduate competence that must be obtained by the students when studying in a higher education environment, especially at vocational education. In the higher vocational education environment, the students are targeted to achieve technical skills competencies, they are also required to increase the soft skills of them. One of increasing their soft skills is coaching the students in character development. Etiquette is one of character development that get lack of attention in the massive of digital technologies development.

This lack of attention to etiquette is more or less accommodated by some content on character development for students through several courses such as Religious Education and Professional Ethics. Based on the above conditions, this research seeks to further explore how the etiquette and phenomena of online learning have been enforced by Poliban, especially to the D3 Accounting Study Program students. As we taught to the D3 Accounting Study Program students, we also need some improvements from them for our learning process. The research question is: How is the etiquette and the online learning for D3 Accounting Poliban students. It also wants to reveal the factors that become obstacles / supporters in the online learning achievements of the D3 Poliban Accounting Study Program.

II. METHODS

This research uses a qualitative approach by analyzing in depth the phenomena that occur on the research site. Qualitative research aims to deeply understand social phenomena or symptoms by paying great attention to the complete picture of the phenomenon being observed. This in-depth understanding is expected to produce findings that can be in the form of assumptions, reinforcement or anomalies on a theory, and often even produce a theory.

The qualitative approach of this research as a method used is ethnomethodology, which is an interpretive qualitative approach that seeks to see social phenomena or symptoms from the point of view of members of a community regarding their order and balance in their interactions. In order to obtain the views of the informants (members), data obtained either directly or indirectly is required which will be briefly described in the following. This research collected data from 56 students of the D3 Poliban Accounting Study Program that experienced the online learning since March to July of 2020. The main question to them was about their experience and how they handled the online learning during covid 19 pandemic. Their answers were collected via video or their writing about online learning while researcher distribute their assignments via google classroom or mailing (in case they failed to submit via Google Class Room). After collecting those in the end of their semester, we read and watched all their responses and clustered their responses into three main findings of their etiquette and phenomenon during online learning from home.

III. FINDINGS

As the presence of the covid-19 outbreak forced all learning activities to be carried out from home or online learning. Every capacity and potency we used to hold online learning and deliver the learning content to the students via emailing, or using any social media such as WhatsApp, and video conference like Zoom once or others.

Learning is part of our process to get more about knowledge, skill and attitude in higher vocational education. The goal of it, is to create a qualified and competence graduates that required by industries. The process of learning

was used to do offline or directly in the real classroom or laboratories, but Covid 19 pandemic has changed it and forced us to deliver learning process via online or a network of computer or other devices that connected each other among participants.

Learning also require etiquette of the participants. In Islam, etiquette is considering as an *adab* that must be noticed in our daily activities including in learning. *Adab* is also consider as habits or the rules of practical behavior that has good value as a heritage from generations to other [1]. Al-Attas [2] defined adab as a justice painting that reflected by wisdom [3] and a science of seeking knowledge's goal [4]. In simple terms adab is identified with good morals and also means as an education. A person's success is usually also determined by the manners he has.

As education practitioners, the changing of learning process form offline to online gave us a spot concern of the students' attitude (especially about etiquette of them) as the goal of qualified and competence graduates. During the end of the semester, we asked for the feedback of the students (and browsed their etiquette) about our suddenly online learning and also asked for suggestion for better learning process. Here are some findings.

A. *Relax and Keep in Good Attitude in Front of Gadget*

Many of our students come from out of Banjarmasin and they went home to their home town or village. Even though, several of them went back to other island in eastern part of Indonesia. They explained the obstacles of online learning is about internet signal from secluded or isolated island or village. It made them to go to the closer area to the tower of BTS. But, most of the students said and explain that they are relax when doing online learning. It found from the way they perform in front of their gadget. Some of them only wearing short pants, or decent clothes as daily wears at home, especially when they had non video conference learning. But, they would have best performance or clothes and also wearing kerudung (moslem women's scarf) when the online learning held via video conference such as zoom or google meet application.

Here are some of their statement:

.....

- Kalau saya sebenarnya apabila kuliah darling jarang mempersiapkan diri seperti mandi atau berpakaianan bagus seperti kuliah tatap muka paling saya hanya menggosok gigi dan mencuci muka, lalu apa bila kuliah menggunakan aplikasi zoom atau google meet saya menggunakan kerudung. Karna menurut saya kuliah darling dilakukan dari rumah atau bisa nya saya kuliah juga hanya di kamar tidak tatap muka jdi jarang

kuliah. Untuk pakaian saya menggunakan pakaian santai saja seperti hal biasanya. Sambil menunggu waktu perkuliahan saya sering main handphone (chattingan, nonton Youtube, buka sosmed atau main game) namun tetap stay di whatsapp menunggu. Dan saat sudah perkuliahan dimulai maka saya sudah menghentikan aktivitas yang lainnya. Keadaan saat kuliah online dengan kuliah langsung berbeda. Saat kuliah online kadang saya sambil rebahan atau duduk santai karena medianya melalui chat WhatsApp jadi saya memposisikan diri dengan nyaman.

“Actually, I rarely prepared myself before online learning like bathing or well dressed as normal [at campus] learning, I only brushed my teeth or washed my face, if the online learning by zoom app or google meet app, I used head veil. Because when I held online learning I only stayed in my bedroom and not face to face one, so rarely”

“for clothes, I used casual home clothes as usual. While waiting the learning, I often open my mobile (to chat, watch YouTube, check socmed or gaming) but stay waiting to WhatsApp notifications. When the online learning had started, I stopped other activities. The situation of online learning and offline learning is different. When I held online learning, sometime I just lied down or sat relax because the media of it using WhatsApp’s chat, so I prefer to be relax and comfort one.”

Those statements were taken from their response in writing and received in our Google classroom platform. Those show that they keep behave good and pay attention to the process of learning. Etiquetely they kept having a good adab during online learning and paid more attention to the subject or during online section.

B. Well Prepared Because at Home and Still be a Good Mommy’s Boys or Girls

Learning is a process of internalizing knowledge to students /learning. In the process there are interactive activities of students as learners and there are activities of educators/ lecturers as learners. Learning is carried out by planning, implementing, and evaluating by educators and then applying it through classical meetings supported by the appropriate media, tools and materials [5].

Learning is an activity carried out to create an atmosphere or provide services so that students learn, learning places more emphasis on the teacher in an effort to make students learn not only to make changes in student behavior [6]. In theory, learning offers explicit guidance on how to help people learn and develop better that includes cognitive, emotional, social, physical, and spiritual aspects [7].

Many of our students are from out of Banjarmasin city, during the online learning, they went home and stayed with their family. Since living in their home, they have to help their parents too. By helping their parents or any member of their family, it made them to spare more time earlier when having online learning. Some of them started to prepare before Fajr time or at 5 am even though the online class starts at 7 or 8 am. It’s quite difference when the lived in their boarding house in Banjarmasin before pandemic. When they lived in

Banjarmasin, they could wake up late and they didn’t have to help anyone because of staying in boarding house. It could make them never prepare morning need as they did at their own home with their family members. It indicated that during learning from home they had to prepare more earlier if they have an online class in the morning. Even though they had an online class not in the morning, they still kept to help their parents by waking up early every day.

Since they stayed with their family and had to do morning daily activities. Some of them helping cleaning the house or being baby sitter for their small baby brother/sister. As the statement below:

Untuk persiapan kuliah daring ini saya bangun pada jam 05.00 untuk mandi dan sholat subuh, dan harus seperti itu setiap harinya karena saya berada dirumah, lain halnya jika dikos. Dirumah, saya harus bisa membagi waktu untuk pekerjaan rumah dengan tugas-tugas kuliah daring. Jadi pagi-pagi setelah subuhan saya membantu ibu masak dan bersih-bersih dapur dahulu karena setiap pagi keluarga kami wajib sarapan bersama, kurang lebih jam 07.00 saya cek handphone untuk tau info jam berapa harus kuliah, jika tidak ada saya melanjutkan pekerjaan dirumah dulu karena kalau pagi lumayan sibuk untuk mengurus hal-hal dirumah. Untuk pakaian

Cara saya mempersiapkan diri untuk kuliah daring adalah: saya bangun Pagi Jam 05 : 00, mandi ,berpakaian setelah itu melaksanakan sholat subuh. Setelah itu saya membereskan tempat tidur dan mencharger handphone untuk persiapan kuliah online. Setelah selesai membereskan tempat tidur saya membantu ibu saya membereskan rumah. Setelah selesai membantu ibu membereskan rumah saya akan membantu ibu saya untuk menjaga adik saya dan ibu mempersiapkan sarapan pagi. setelah sarapan pagi kurang lebih jam 08:10. Setelah itu saya akan mengecek charger handphone dan mengecek whatsapp apakah perkuliahan daring sudah di mulai atau tidak. jika perkuliahan belum di mulai saya akan menjaga adik saya atau mengerjakan tugas kuliah.

“to prepare online learning, I woke up at 5 am for bathing and Fajr’s pray, and I have to do those when I’m at home. It would be different if I’m in the boarding house. At home I had to distribute my time for home tasks and online learning assignments. So, early in the morning after Fajr’s pray, I help my mom to cook and clean the kitchen because my family used to have breakfast together, around 7 am, I check my phone cell to get know the time of online learning starts. If there’s no class, I’ll continue to do home task first, because there’s such a busy morning to do at home.”

“the way I prepare myself for online learning is: I wake up at 5pm, take a bath, get dressed, and pray Fajr. After those, I tidy up my bed and charge my cellphone for online learning. After tidying up my bed, I help my mom to clean the house, and take care my brother while my mom preparing our breakfast. After breakfast at 08.10, I check my charged cellphone and WhatsApp to check whether the online class has started or not. If the class hasn’t started, I’ll continue taking care my brother or doing my college assignments.”

Those are some statements which indicate their good manner and behavior during at their own home are done. They

woke up earlier, helped their parents and prepared everything before the online class or learning. It means they are always be a good Mommy's boys or girls.

C. Mostly Cheaper in Costing of Having Online Learning But...

Everything has changed suddenly since covid 19 pandemic. As accounting always considers to nominal of monetary, we tried to explore how the student's expenditures during online learning. We collected data of it by asking them to compare their expenditure before and during online learning.

Most of the students said that online learning is quite less of expenditure or cheaper than offline or classroom learning in financial perspective. As they tried to compare their expenditure or cost during a month of online learning and their regular expenditure before pandemic. It's less costing for them when having online learning but almost all of them longing of classroom learning or normal learning.

These statement said so:

saya menghabiskan uang sebanyak Rp 12.000 hingga Rp 20.000 per harinya. Dari sini sangat kelihatan pengeluaran saya ketika perkuliahan dilakukan di kampus lebih banyak dari pada saat perkuliahan daring. Namun, saya rasa perkuliahan tatap muka di kampus lebih efektif dan lebih nyaman dari pada perkuliahan daring karena ketika perkuliahan tatap muka lebih bisa memahami materi yang disampaikan dan ilmu yang didapat lebih maksimal.

juga seperti tugas, fotocopy materi, dsb. Secara keseluruhan bisa dibilang dalam keadaan normal pengeluaran saya bisa mencapai Rp2.000.000 dalam sebulan.

Oleh karena itu dari perspektif keuangan, kuliah secara daring lebih menghemat bagi pengeluaran saya karena ada beberapa hal yang tidak perlu saya lakukan seperti, untuk transportasi, makan/jajan di kampus, tugas, dan juga kuota karena untuk kuota dikost saya menggunakan WIFI. Namun, diluar dari semua itu tetap perkuliahan secara langsung yang lebih baik dan lebih nyaman. Semoga secepatnya bisa kuliah secara normal lagi!

"I spent Rp 12.000 to Rp. 20.00 each day. It can tell that my expenditure when normal college is much more than online learning. But, I fell face to face learning in campus is more effective and more comfortable than online class because face to face learning makes easier to understand the subject and get more maximal of knowledge"

"just like assignments, copying material etc. Whole of my normal expenditure can reach Rp. 2.000.000 in a month. So, according to financial perspective, online learning is saved my expenditures because of some of my expenditure are not to be spent such as transportation, snacks at campus, assignment, internet quota, in my boarding house, we have and use Wi-Fi. Beside those efficiency, having direct learning at campus is better and

more comfortable. Wish to have normal college at campus soon."

The most expenditures that they spent before pandemic is for foods and living cost (transportations and boarding house rent). Some of them also had to across the river by ferry to get to Poliban and it did cost too. It's absolutely be cheaper when they stayed at home, they only spent more for buying an internet data or data quota. Those above statements describe that they have to provide more quota data during online learning, but it costless to offline learning before.

Even though offline learning cost more, they eager to hold face to face learning because of the effectiveness of directly learning in the class. They also missed/longed for their friends and studying (hanging) together.

IV. CONCLUSION

Online learning is actually the process of obtaining knowledge which is also accompanied by obtaining etiquette so that the knowledge gained has benefits for the world and the hereafter. This implies that there is no dichotomy in online learning and offline learning, meaning that etiquette in online learning is the same as manners in offline learning.

This research has revealed about Suddenly Online learning for the 3-year diploma Accounting of Poliban students. It has 3 findings such as the students are etiquettely good and relax in holding online learning, they well prepared before the online class learning and in financial perspective, online learning cost cheaper than offline learning. Even though many benefits of online learning but they all are still longing to hold offline learning as soon as possible. Because of the effectiveness of face to face learning in the classroom are longed by them.

REFERENCES

- [1] A. Haris, Etika Hamka; Konstruksi Etik Berbasis Rasional-Religius. Lkis Pelangi Aksara, 2010.
- [2] S.M.N. Al-Attas, "Islam dan Sekularisme, terj," Karsidjo Djojokusumo, Bandung: Pustaka, 1981.
- [3] A.S. Mulia, "Mengungkap pemahaman tentang akuntansi dari kecerdasan emosional, spiritual dan sosial mahasiswa," J. Akunt. Multiparadigma, vol. 3, no. 3, pp. 441-456, 2014.
- [4] M.A. Noer and A. Sarumpaet, "Konsep Adab Peserta Didik dalam Pembelajaran menurut Az-Zarnuji dan Implikasinya terhadap Pendidikan karakter di Indonesia," Al-Hikmah J. Agama Dan Ilmu Pengetah., vol. 14, no. 2, pp. 181-208, 2017.
- [5] A.S. Syarifudin, "Impelementasi pembelajaran daring untuk meningkatkan mutu pendidikan sebagai dampak diterapkannya social distancing," J. Pendidik. Bhs. dan Sastra Indones. Met., vol. 5, no. 1, pp. 31-34, 2020.
- [6] A.M. Sardiman, "Interaksi dan Motivasi Belajar Mengajar Cet," Ke-20. Jakarta Rajawali Pers, 2011.
- [7] C.M. Reigeluth, "What is instructional-design theory and how is it changing," Instr. Theor. Model. A new Paradig. Instr. theory, vol. 2, pp. 5-29, 1999.