Analysis of Students' Perception Towards Distance Learning with Project-based Learning Model

Asniati Bahari[1*], Fauzan Misra[1], Sanda Patrisia Komalasari[1],

[1]*Universitas Andalas*
* Corresponding Author Email: asniati@eb.unand.ac.id

ABSTRACT
Distance learning through a student exchange program will maximize its results by combining its activities with other independent studies (called MBKM) programs, namely independent study activities. Independent projects can realize students' ideas in developing creative, innovative products and improve student achievement in solving problems based on their knowledge. By implementing this program, the foundation for the transformation of Higher Education will be achieved, or what is known as the Main Performance Indicators (IKU) of Higher Education. The study aims to explore students' opinions on distance learning by using Project-based Learning. There were 31 students involved in the credit earnings program from 4 other High Learning Institutions. They are from Institut Agama Islam Batu Sangkar, Indonesia Banking School Jakarta, Sekolah Tinggi Ilmu Ekonomi Agus Salim Bukittinggi, and Universitas Muhammad Yamin Solok. The students were asked to answer questionnaires given through Google form related to their perception of Distance learning, positive and negative experiences. They were also asked about their perception of using the Project-based Learning methods to study Accounting Information Systems. The study found out that the students, in general, did not have difficulties in studying Accounting Information Systems that uses the Project-based Learning method. They think distance learning is beneficial in replacing conventional learning during the Covid-19 pandemic. They also mentioned that Project-based learning methods make it easier for students to understand Internal Control in a company. In conclusion, it is found that distance learning combined with Project-based Learning will be a good combination as an alternative learning method during a pandemic.

Keywords: Distance Learning, Project-Based Learning Model, Accounting Information System, Distance-Project-Based Learning Model

1. INTRODUCTION

Universitas Andalas has a vision to "Become a Leading and Dignified University in 2028". The vision was revealed to be the vision of the Faculty of Economics, namely to "Become a Faculty of Economics and Business with international reputation by 2024 in the Southeast Asia region in developing knowledge in the fields of Economics, Management, Accounting by prioritizing the principles of good university governance. Furthermore, the Faculty's vision was revealed to be the vision of the Accounting Department of Andalas University, namely to "Become an excellent and internationally reputable Accounting Higher Education Institution in 2024 with graduates that have integrity and competence and ability to compete globally. This is in line with the function of Higher Education in Indonesia. According to Law Number 12 of 2012 concerning Higher Education, the function of higher education is to develop capabilities and shape the character and civilization of a dignified nation in the context of the intellectual life of the nation; develop an innovative, responsive, creative, skilled, competitive, and cooperative academic community through the implementation of the Tridharma; and develop Science and Technology by paying attention to and applying the values of Humanities. Thus, higher

education institutions can develop students to become human beings who believe and fear God Almighty, have a noble character, healthy, knowledgeable, capable, creative, independent, skilled, competent, and cultured for the nation's benefit. It should also produce graduates who master the branches of Science and/or Technology to meet the national interest and increase the nation's competitiveness and produce Science and Technology through Research that pays attention to and applies the values of the Humanities. Those strategies will be useful for the progress of the nation and the progress of civilization and the welfare of mankind in realizing Community Service based on reasoning and research work. To achieve this goal, the Indonesian government has launched several strategic programs, including creating the Merdeka Learning Campus Merdeka (MBKM) program. The Ministry of Education and Culture publishes the MBKM program in early 2020.

Every university can implement this MBKM policy to realize an autonomous and flexible learning process in higher education. Thus, every university must design and implement innovative learning processes to optimally achieve learning outcomes covering aspects of attitudes, knowledge, and skills. This policy also aims to increase link and match with the business and industrial world and prepare students

for the world of work from the start (Director General of Higher Education, 2020). It was further stated that the MBKM policy aims to improve the competence of graduates, both soft skills and hard skills so that they are more prepared and relevant to the needs of the times and prepare graduates as future leaders of the nation with superior and personalities.

Learning activities through MBKM involve a learning process outside the study program. These activities include student exchange activities, internships or work practices, village projects, research/research, entrepreneurial activities, independent studies/projects, humanitarian projects, and teaching assistants in schools. Through internships, students will gain sufficient experience and direct learning in the workplace (experiential learning). During the internship, students will gain hard skills in the form of skills, complex problem solving, analytical skills, and soft skills such as professional/work ethics, communication, and collaboration skills. Meanwhile, through research, students can develop critical thinking, which is needed for various scientific groups at the higher education level. With the ability to think critically, students will explore, understand, and do research methods better. For students who have an interest and desire to work in the research field, the opportunity to do an internship in a research center laboratory is their dream. Through the MBKM program through humanitarian projects, universities can train students to have social sensitivity to explore existing problems and provide solutions to problems around their homes according to their respective interests and expertise. Through entrepreneurial activities, higher education institutions can develop an interest in entrepreneurship for students from an early age and are well guided and able to deal with unemployment problems in Indonesia. While in learning activities in the form of teaching assistance carried out by students, they can choose a place to practice teaching in urban or remote areas.

The MBKM program in the form of student exchanges is held to shape student attitudes as stipulated in the Regulation of the Minister of Education and Culture (Permendikbud) Number 3 of 2020, namely to respect the diversity of cultures, views, religions, and beliefs, as well as the original opinions or findings of others; and work together and have social sensitivity and concern for society and the environment. However, due to the current pandemic conditions that do not allow students to be at the destination university, it is necessary to create a mechanism to carry out distance lectures. The policy for implementing distance learning is based on Permendikbud Number 3 of 2020. Article 1, paragraph 10 states that a university can conduct distance education using various communication media. In paragraph 17, it is stated that distance learning provides service support to meet the needs of learning, practice, practicum, supervised exams,

and/or tutorials for students who are geographically easily accessible. To expedite these activities, paragraph 19 states that the implementation of distance learning should be designed in such a way by packaging information and communication technology-based teaching materials that are specially developed.

Distance learning through a student exchange program will maximize its results by combining its activities with other MBKM programs, namely independent study activities. Independent projects can realize students' ideas in developing creative, innovative products and improve student achievement in solving problems based on their knowledge. By implementing this program, the foundation for the transformation of Higher Education will be achieved, or what is known as the Main Performance Indicators (IKU) of Higher Education. The government launches eight (8) KPIs to increase the role of universities in the community. The KPI consists of; (1) Graduates get decent jobs; (2) Students get off-campus experience (3). Lecturers have activities outside of campus: (4) Practitioners teach on campus: (5) Lecturers' work is used by the community or gets international recognition: (6) Study programs in collaboration with world-class partners; (7) Collaborative and participatory classes; and (8) international standard study program. The integration of student exchange programs with independent study activities will facilitate the achievement of the higher education KPI. It can be achieved through a program called Distance Learning (or called PJJ). Creating an effective and efficient PJJ mechanism and quality implementation will help students improve their quality because they have learning experiences outside of campus and can collaborate in classes designed to use team projects to achieve course outcomes. Thus, it is hoped that later they can get decent jobs according to their respective fields of expertise.

The Accounting Department of Andalas University chose the Accounting Information System (SIA) course to be proposed to prepare the PJJ proposal because this course is mandatory in the accounting department, which is usually offered in the third semester. The course aims to provide students with an understanding of the various cycles in the company, the documentation techniques available to describe the business cycle, accounting documents that should exist, systems and procedures, and internal controls that should be used in companies to avoid fraud. In addition, this course is closely related to the use of information technology. With the creation of innovative online teaching methods, it will improve students' abilities in increasing their role in preventing fraud in companies and government agencies and strengthening their skills in the use of information technology. It is very supportive in responding to industrial technology 4.0 and society 5.0.

After taking this course, students are expected to be able to: explain accounting information systems

and their position in organizational information systems; explain the principles of good internal control; describe the general cycles of transactions; analyze the weakness of an accounting information system design by taking into account the aspects of internal control in each accounting cycle in the accounting information system; designing an accounting information system that has adequate internal controls to avoid fraud within the company, and explain the role of information and communication technology in accounting information systems and recommend its use in companies. For all of these learning objectives to be achieved, it is necessary to design an effective and efficient learning method that can be used for learning for all students in Indonesia, at any university they are enrolled in, and wherever they are. This design can be done through a program provided by Andalas University through the Remote Learning Development and Implementation Fund Assistance program (PJJ).

The purpose of proposing this proposal is to obtain support from Andalas University to provide funds and facilities in developing and organizing PJJ for students outside Andalas University. The specific objectives of the development and implementation of this PJJ are:

1. Provide opportunities for other higher education students to gain experience learning Accounting Information Systems Courses at Andalas University.
2. To develop and organize unique and quality PJJ courses to become study programs for students from various universities in Indonesia. The learning method offered in this course is the Problem-based Learning method.
3. Supporting learning across study programs with a collaborative and collective approach and utilizing science, technology, and understanding complex systems.

Implementation of the Development and Implementation of this PJJ will be beneficial for lecturers and students at other universities, lecturers and students at Andalas University, Study Programs, and Andalas University. The following benefits can be obtained if this program can be implemented properly:

1. For students from other universities, this activity will provide a significant experience because they will have the experience of studying at Andalas University. In addition, they will gain experience learning Accounting Information Systems courses using the Problem-based Learning method.
2. For lecturers and study programs in Accounting Unand: have the opportunity to develop collaborative and participatory learning programs to improve the quality of PJJ learning with credit-earning recognition by other universities.

3. For Andalas University: can increase networking and collaboration with partner universities.

Suppose the PJJ Development and Implementation program for the Accounting Information System Course are carried out properly. In that case, it will ultimately improve the quality and reputation of the Andalas University Accounting Study Program. Thus, it will provide an opportunity for Andalas University to expand cooperation and access to education as a whole.

2. THEORETICAL REVIEW

2.1 Distance Learning

Distance learning is very well known among the public and academics with the term online learning. Another term that is very commonly known is distance learning. Distance learning occurs in a network where the teacher and those being taught do not meet face-to-face. Distance Learning is the use of the internet network in the learning process. As we know, distance Learning can be done from anywhere and anytime depending on the supporting tools' availability.

Delling [1] states that distance learning is generally a planned and systematic activity consisting of didactic choices, preparation, and presentation of teaching materials as well as supervision and support for student learning, which is achieved by bridging the physical distance between students and teachers through (at least) one medium and proper technique. Perraton [2] said distance education is an educational process in which a significant proportion of teaching is carried out by a teacher separated by the student's space and/or time. Keegan [3] states the basic elements of distance learning that are:

1. Separation of lecturers and students. This element is the difference between distance learning and conventional education.
2. Some institutions manage distance learning. This element distinguishes people who follow distance learning and people who self-study.
3. In presenting lecture material, certain media are used.
4. A two-way communication system is maintained between lecturers and students. Thus, this can benefit students, where students must take the initiative to start the communication.
5. Distance learning is individual education. Face-to-face meetings used to complete the group learning process or for socialization can be mandatory, optional, or non-existent, depending on the policy of the distance learning organization.

Purbo [4] states that three conditions must be met in designing attractive distance learning, that are:

1. Simple / Friendly. A simple system will make it easier for students to use technology and existing features to make learning time more efficient.
2. Personal. Personal requirements are conditions where students can feel as if they are in an actual class to feel comfortable lingering in front of the monitor screen with learning activities.

Quickness. The quickness requirement is related to access from the internet and feedback from lecturers for things asked online by students.

Distance learning in Indonesia is carried out with rules and systems that are cantered on the regulations set by the government. To regulate Distance Learning, the government formulates the legal basis for implementing online learning during the 2019 Corona Virus Pandemic. The legal bases in question are a. Presidential Decree No. 11 of 2020, concerning Public Health Emergency during Covid-19; b. Presidential Decree No. 12 of 2020, concerning the Determination of Non-Natural Disasters for the Spread of Corona Virus (Covid-19); c. Decree of the Head of BNPB Number 9.A. year 2020, regarding the Determination of the Status of Certain Emergency Disasters due to Corona Virus Disease in Indonesia; d. SE Minister of Education and Culture No. 3 of 2020, concerning Prevention of Covid-19 in Education Units; e. Letter of the Minister of Education and Culture No. 46962/MPK.A/HK/2020, regarding Online Learning and Working from Home in the context of Preventing the Spread of Covid19 in Universities; SE Minister of Education and Culture No. 4 of 2020, regarding the implementation of Education Policies in the emergency period of the spread of the coronavirus; g. Circular of the Minister of PANRB No. 19 of 2020, concerning Adjustment of the Work System of State Civil Apparatus in Efforts to Prevent the Spread of Covid-19 in Government Agencies.

Benefits of Distance Learning The first learning can build efficient communication and discussion between educators and students. Second, students interact and discuss without going through the teacher. Third, it can facilitate interaction between students, teachers, and parents. Fourth, the right means for exams and quizzes. Fifth, educators can quickly provide material to students through pictures and videos. Besides, that students can also download the teaching materials. Sixth, it can make it easier for educators to make questions anywhere and anytime without a time limit.

The sudden change in learning from face-to-face to online has created a variety of responses and obstacles for the world of education in Indonesia, including educators who are the spearhead of education that directly deal with students. Some obstacles found out when implementing Distance Learning include limitations of learning applications, internet networks and devices, learning management, assessment, and supervision planned in the curriculum (Dindin [5]. Some educators, who are technology literate, are, of course, quick to think about how to carry out effective, cognitive, and psychomotor distance learning activities at home. Distance learning is not fun for students. They feel some obstacles such as signal disturbances during learning. They feel wasteful because the quota runs out quickly, it is difficult to understand the material presented by the teacher, and they feel that their social activities with their friends are hampered.

2.2. Project-Based Learning

According to the Buck Institute for Education [6], project-based learning is a learning model that involves students in problem-solving activities and provides opportunities to work autonomously, construct their learning, and ultimately produce students' work products of real value. Buck Institute for Education states that project-based learning has characteristics, including:

1. Students as decision-makers and also create frameworks
2. There is a problem that solves it not previously determined
3. Students are responsible for obtaining and also managing the information collected
4. Students as process designers to achieve results
5. Conduct continuous evaluation
6. The final result is a product, and its quality is also evaluated
7. Students regularly review what they did
8. The class has an atmosphere that tolerates mistakes and changes.

Thomas (2000) [7] states the five principles of project-based learning, they are:

1. Centrality. Projects in project-based learning are the center or core of the curriculum, not a compliment to the curriculum. In project-based learning, the project is a learning model; students experience and learn a discipline's core concepts through projects.
2. Diving question. Projects in project-based learning are focused on questions or problems, which encourage students to work through the concepts and core principles of the discipline. This criterion is very subtle and also somewhat difficult to touch.
3. Constructive investigation. Projects involve students in constructive investigations.

Investigations may be in design, decision-making, discovery, problem-solving, problem discovery, or model development.
4. Autonomy. Projects propel students to a significant degree. Projects in project-based learning are not teacher-created, written in text, or packaged. Laboratory exercises are not an example of project-based learning unless they are problem-focused and central to the curriculum.
5. Realism. Projects are realistic. Project characteristics give students authenticity. These characteristics may also include topics, assignments, roles that students play, the context in which project work is carried out, collaborators working with students on projects, products to be produced, criteria by which products or performance is assessed.

Sumarni (2013) [8] states the advantages of implementing project-based learning. They are:
1. Increases students' learning motivation
2. Increases students' academic achievement
3. Increases cooperation/collaboration ability
4. Increases the ability to communicate
5. Increases students' skill in managing learning resources
6. Creates fun learning
7. Increases students' attitudes toward learning
8. Increases students' creativity
9. Project-based learning lowers students' anxiety levels in the learning process.
10. Increases problem-solving ability
11. Increases resource management skills

3. RESEARCH METHODOLOGY

Universities that become partners in implementing PJJ Accounting Information System Courses are universities willing to send their students to the Credit Earning Program for Accounting Courses. This willingness is evidenced by a letter to send students to attend lectures in the odd semester of 2021/2022. Table 1 shows the names of partner universities involved and the number of students included in the selection for the PJJ of the Accounting Information System Course.

Tabel 1. Name of the Universities Involved

No.	Name of the Universities	Location	Number of students sent	Number of students enrolled
1.	Universitas Tujuh Belas Agustus	Surabaya	30	0
2.	Universitas Komputer Indonesia	Bandung	35	0
3.	Indonesia Banking School	Jakarta	10	7
4.	STIE Haji Agus Salim	Bukittinggi	18	9
5.	Universitas Muhammad Yamin	Solok	50	6
6.	IAIN Batu Sangkar	Batu Sangkar	50	9
	Total Number		193	31

A total of 193 students were supposed to be sent for selection, and only six people per partner university will be selected. However, when the lecture was about to start, the Universitas Tujuh Belas Agustus and the Indonesian Universitas Komputer Indonesia did not participate in the Accounting Information System lecture at Unand because it turned out that this course was offered at their university in even semesters. Selection is based on the prerequisite courses students and their achievement index have taken. The steps taken to obtain partnerships with participating universities are as follows:
   a) The campus contacts prospective partners to ask what semester the Accounting Information System course is.
   b) A cooperation offer letter will be sent if the course is offered in odd semesters.
   c) The partner party sends a reply letter of willingness to be a partner in the PJJ program of the Accounting Department.

3.1 Registration mechanism by students from partner universities
The following is the registration mechanism by students from partner universities to be able to take the Accounting Information System course at the Unand Accounting Study Program:
a. The study program asked for the names of students participating in online lectures and tutors from PT Mitra (conducted July - August 2021).
b. Study Program conveys the names of PT Mitra students to the Dean to be submitted to BAAK Unand
c. BAAK Unand asked LPTIK to make BP numbers and PINs for PT Mitra students
d. LPTIK submits student PIN to study program
e. The study program submits a PIN to PT Mitra students to fill in their biodata and get a BP number

f. The study program submits to the Dean to approve the KRS entry by the ICT Faculty

g. ICT Faculty enter KRS for PT Mitra students

h. The study program establishes an online lecture schedule for PT Mitra students

i. Study Program distributes guidelines for using iLearn UNAND for PT Mitra students.

j. Classes start soon

3.2 Semester Learning Plan (RPS) Accounting Information System Course

The Accounting Information System (SIA) course is a Compulsory Course in the Accounting Department offered in Semester 3 (three). This AIS course aims to provide students with an understanding of the various cycles in companies, the documentation techniques used to describe various business cycles, the documents used, the systems and procedures used, and the internal controls used in companies to avoid fraud. Learning Outcomes of Study Programs relevant to the Accounting Information Systems course are as follows:

1. Students can explain the accounting information system and its position in the organization.
2. Students can explain the principles of internal control (Internal Control)
3. Students can evaluate the internal control of various general transaction cycles
4. Students can design accounting information systems with adequate internal control in micro and small companies.
5. Students can publish the results of information system designs to the general public

While the Sub-Achievements of Information Systems Course Learning are as follows:

1. Students can explain the role of information systems in companies and the role of accountants in Accounting Information Systems.
2. Students can explain Ethics, Fraud, and Internal Controls that must exist to avoid cheating
3. Students can apply a company accounting information system documentation technique
4. Students can explain the types of Transaction Processing Systems and Integrated Information Systems (ERP)
5. Students can analyze the weaknesses of the company's revenue cycle internal control and provide recommendations for improvement

6. Students can analyze the weaknesses of the Expenditure Cycle internal control for the Purchase of Raw Materials and provide recommendations for improvement
7. Students can analyze the weaknesses of the Expenditure Cycle internal control for Salary Payments and can provide recommendations for improvement
8. Students can analyze the weaknesses of the Expenditure Cycle internal control for the Purchase of Fixed Assets and can provide recommendations for improvement
9. Students can analyze the weaknesses of the Conversion Cycle internal control and provide recommendations for improvement
10. Students can analyze the weaknesses of the internal control of the Financial Reporting System and Management Reporting
11. Students can present the results of evaluations and recommendations for reasonable internal control in a company orally and in the form of posters.

RPS is also equipped with references that students need in learning, the software they will use in their studies, and assessment components for final grades. In addition, the RPS also explained indicators and assessment techniques for each learning sub-achievement, the form of learning, learning methods, student assignments, estimated learning time, and learning materials. The course uses a project-based learning method to achieve all these learning outcomes.

3.3 Media and learning applications used

The learning method used in the Information Systems course is Project-based Learning. The technology used to develop the Distance Learning method consists of some software. The software that students must use in this course consists of:

1. Microsoft Word for report generation
2. Microsoft Excel for data processing
3. Microsoft Powerpoint for making presentation materials
4. Microsoft Visio for diagramming
5. YouTube Creator for making presentation videos
6. Photoshop to create a Poster

4. RESEARCH RESULTS AND DISCUSSION

Table 2. Exciting Experience in Distance Learning

No.	Statement	Average Score
1	I think distance learning is very helpful in replacing conventional learning during the Covid-19 pandemic.	4,484
2	I understand very well about distance learning.	3,613

3	The distance learning method makes it very easy for me to receive Accounting Information System material.	4,000
4	Lecturers always accept and explain very clearly the answers to questions asked by students when studying remotely	4,419
5	I receive clear direction and learning objectives before distance learning begins.	3,710
6	I understand the explanation from a friend when answering the lecturer's questions in distance learning.	3,484
7	Accounting Information Systems taught by distance learning are well available, so I can easily understand	3,419
8	I can easily access the implementation of remote learning lectures wherever I am.	4,419
9	Distance learning lectures make it easier for me to send assignments on time	3,710
10	I am pleased and understand learning Accounting Information System material with the distance learning method	3,484
11	I find it very easy to understand Accounting Information System material by distance learning	3,419
12	I feel that there is no difficulty in learning with the application of distance learning methods	3,065
13	The distance learning method applied in the Accounting Information System material is very easy to understand.	3,419
14	The lecturer always guides my friends and me to study remotely so that my friends and I understand the material given by the lecturer	4,323
	Average Score	3,783

Table 3: Less Fun Experience in Distance Learning

No.	Statement	Average Score
1	In my opinion, distance learning is not a learning solution to replace conventional learning during the Covid-19 pandemic	2,839
2	I find it difficult to understand online learning	3,226
3	The online learning method does not make it easier for me to receive Accounting Information System materials, so it is difficult to understand the subject matter.	3,258
4	I never received clear directions and learning objectives before online learning started	1,871
5	Lecturers do not accept and explain questions asked by students when studying online.	1,839
6	Accounting Information System materials taught online are not well available, so it is not easy for me to understand.	1,968
7	I find it very difficult to understand the explanations of my friends when they answer the lecturer's questions.	2,581
8	The implementation of online lectures is very difficult for me to access with the location where I live.	2,742
9	Online lectures don't make it easier for me to send assignments on time	2,742
10	I feel less happy and find it difficult to understand learning Accounting Information System materials online.	2,774
11	I find it difficult to understand the online Accounting Information System material	3,000
12	I find it difficult to learn Accounting Information System material by applying the online method	2,677
13	The online method applied in the Accounting Information System material is not easy for me to understand	2,613
14	Lecturers never guide my friends and me to study online, so that my friends and I find it challenging to study and send assignments online.	1,935
	Average Score	2,576

Table 4: AIS FINAL PROJECT IMPLEMENTATION

No.	Statement	Average Score
1	Increased ability to understand the given task	4,194
2	Understand the importance of argument in completing assignments	4,355
3	Learning to compose a complete report	4,226
4	Learning to write reports according to standards	4,323

5	Learning to make reports that are easy to understand	4,355
6	Learning the importance of the need for accurate data	4,258
7	Learning about the importance of adequate data	4,290
8	Learning to make presentations through videos	4,323
9	Can improve the ability to solve problems	4,065
10	Can increase collaboration among students	4,000
11	Can improve student skills to manage learning resources obtained	4,226
12	Can provide an experience for students to organize a project.	4,290
13	Able to encourage students to improve or develop and practice communication skills	4,097
14	Able to make students more active and successful in solving complex problems	4,032
15	Able to encourage students' ability to carry out an activity or work that is important and very valuable	4,31
16	Can encourage students to think more creatively in learning	4,38
17	Encouraging students to create a fun learning environment	4,35
18	Encouraging students to create a fun learning environment	4,31
19	Project-based learning methods make it easier for students to understand the Accounting Process	4,38
20	Project-based learning methods make it easier for students to understand Internal Control	4,40
21	Project-based learning methods make it easier for students to understand how to create data flow diagrams, document flow diagrams, and business process diagrams	4,33
22	Project-based learning methods make students able to design a good Accounting Information System for a company	4,29
	Average Score	4,217

Other changes in attitude regarding the implementation of the SIA final project (written by the student):

- Can improve the ability to communicate with others, improve the quality of understanding of the accounting information system in a company
- Can understand very well about Accounting Information Systems, can learn to work with colleagues, can add relationships from the group of friends.
- That is analyzing the Accounting Information System, namely: revenue processing cycle, starting with making DFD, Flowcharts, Diagrams of the company's business processes and even looking for weaknesses in internal control and solving problems or finding solutions to these problems.
- Other lessons learned were how to conduct internal control, fraud, make flow diagrams create a sound accounting information system, and other material presented, God willing. I already understood.
- Provide learning in conducting data searches in the world of work directly
- Able to improve students' communication skills
- For example, I have learned many lessons in solving a problem, even though it is only covered in groups, but there we are taught how to solve existing problems without our own emotions, and also includes accuracy and foresight in analyzing a narrative.
- Can access Microsoft Visio well
- I can learn to work with a team remotely, meet new friends, even online.

- Management Information System
- Other lessons like me want the lecturer to explain a task. They are involved in the example of his company.
- Very good and easy to understand so that students are asked to be responsible for the tasks given by the lecturer
- In my opinion, maybe from this learning, I gain advantages in designing information systems in companies. I can use this in the future when I build a business. This can be used as an evaluation material to be better in the future.
- Giving practical knowledge to open a business
- The lesson that I can take is how to behave and act in this group work is. There is a spirit to share and cooperate even though it is far away. and I hope this activity will continue and be better in the future
- Increase my knowledge of accounting information systems
- Can train communication with resource persons, train in an organization, train cooperation with other campus students.
- Can know the accounting information system in the company
- Companies' information systems can develop a company optimally, effectively, and efficiently.
- I can learn the flow of the accounting information system, know the form and process of making the diagram, and make a final project report.
- By evaluating the company, I get something new, namely experience
- Learn to interact with fellow group members, exchange ideas

GIVE YOUR POSITIVE COMMENTS ON THE ENTIRE IMPLEMENTATION OF THIS LECTURE

> **The followings are students' feedback on the questions.**

- During the study of accounting information systems, I am very grateful because I can get to know the accounting system in a company.
- In my opinion, studying accounting information systems is very fun. Here
- Thank you, ma'am, for guiding us.
- Mrs. Asniati is very easy to understand in teaching us as students; explaining is also good.
- In my opinion, implementing the lecture as a whole for problems in the delivery of learning materials was very good. The lecturer conveyed very clearly and was easy to understand. So that students also do not get bored, tired, or even not focus on studying. Thank you, ma'am, 🙏
- Alhamdulillah, I am pleased with the implementation of the lecture because here, I can learn how to adapt to different ways of learning, can add relationships, experiences, and learning materials that are fun and effective. Because I also want to feel to study at Unand, and Alhamdulillah I have felt it even though it's only one semester. I also thank the lecturer, Mrs. Asniati Bahari. Because with her, God willing, I understand what she taught me. Even though it's still half a semester, I'm comfortable teaching-learning materials with him.
- Because the learning is taken remotely, it makes me quite understand the learning, but I still face obstacles.
- In my opinion, online learning can make us all directly connected and interact even though we are in various regions.
- I was very happy when I studied with the lecturer because the lecturer explained and asked what problems we were facing and then gave a solution. I hope to meet the teachers to share other things that can upgrade me to be even better. Ameen Allahumma Ameen..
- Always healthy, bro :)
- Learning is very good, and a lot of knowledge is gained
- I am very grateful to be allowed to take online lectures with Ms. Asniati SIA PJJ Unand. I can gain knowledge from you and add to my experience and insight about the lecture system outside my campus especially at Andalas University.
- Thanks for the knowledge, mom :)
- I am fortunate to attend SIA lectures at Unand besides getting new experiences, both with friends and with lecturers who are more competent in their fields. If Unand provides an opportunity for us, I hope to hold one face-to-face meeting to strengthen our relationship with PJJ students and lecturers.
- Classes so far have been pretty good. It's just that I have problems with group work.
- Overall very good
- I am pleased to carry out this course. I got many advantages and benefits. With this course, I learned a lot of new things, starting from the teaching and learning process to the community environment.
- Online lectures have both positives and negatives.
- The positive thing is that it can make students do lectures while organizing well.
- The negative is that the learning process is not effective
- The lecturer who explained the material was outstanding and easy to understand. We can also get to know friends from outside the area, which can add to my relationship.
- It's been excellent, and the material taught is easy to understand even though it's online.
- Implementation of online lectures for SIA courses is less effective. Because I can't understand in working on assignments and in applying in project assignments
- Can help overcome learning during covid.
- I am very proud even though during the covid situation, the spirit of learning does not fade.
- Even though I didn't understand it a bit, the learning was enjoyable, but it was fun for me. I hope this activity will continue in the future and be more effective, and I'm very grateful because I was chosen as one who can study at Unand, even though this was a campus my dream.
- Here I get new experience and knowledge, namely about accounting information systems where I didn't know the flow, now I know, and can make diagrams.
- Pleasant
- Lecture activities at Unand are very good overall; the lecturer always explains the directions clearly before the lecture starts.

GIVE YOUR FEEDBACK FOR FUTURE IMPROVEMENT ACTIONS TO THE ENTIRE IMPLEMENTATION OF THIS COURSE

> **The followings are student's feedback on the questions**

- My advice is that in lectures it is very good and there is no suggestion from me personally because the learning is very good
- Just a little comment on project assignments here. Here they need a laptop for the work, while many of the students do not have a laptop, their work is neglected.
- This online lecture can also be hampered because of the limitations of devices and inadequate networks.

- My input for ASDOSSIA is to interact more with students, teach online, not just send youtube links and give assignments. because students need a direct explanation, not only through YouTube.
- For the implementation of the PJJ method for the Accounting Information System Course, what needs to be improved, in my opinion, is more communication between students and the lecturer, starting with lecture activities, understanding learning, and even for other assignments. So that students can make more effort in carrying out lecture activities 🙏
- Enter it, boo. Maybe it's just a way to teach mom that's too fast; it's better to slow down or explain in detail. But I already understand what you mean. Thanks boo.
- I'm also sorry, Mr. Ade yesterday caused trouble in 1 meeting. That's because Ade accidentally turned on the audio; again, Ade, I'm sorry.
- In my opinion, in the future, if circumstances allow, it is better if learning can be done face-to-face so that learning is easy to understand and easy interaction between lecturers and students.
- In the future, if possible, it is better if learning is done face-to-face because there are many obstacles beyond our control when studying online, such as internet network problems.
- I hope that the lectures can continue, but I hope there will be a new method for teaching or explaining the material so that we students can quickly and easily understand what is being said.
- His input adds to the practice of accounting information system practices
- My mother's explanation was good enough, and maybe because of my internal self, it was difficult for me to catch the lesson.
- But I will continue to study and try so that I can master SIA courses
- In the implementation of lectures, the only interaction between lecturers and students is

built for interaction between students and students only in their respective groups. My input, in the implementation of lectures, you can provide opportunities for students to discuss to build interaction between students.
- For improvement, I want a learning method that is not complicated, and the explanation is easy to understand. To be understood.
- Hopefully, the future will be better.
- From me, maybe it just needs cooperation between students and lecturers in carrying out lectures. On-time, of course, taking into account various constraints.
- It's better in the future.
- If there is no problem in learning, it's just that it is challenging to do joint projects during group assignments because of their busy lives, and they are less active in group groups. In the future, hopefully, this will not happen again. Thank you
- I hope this activity will continue in the future.
- There is nothing for those who want to be repaired. But one word for SIA PJJ UNAND.. then be creative and enthusiastic. I hope that I will be able to hold this activity later.
- I don't forget to thank my mother, who has shared knowledge so far.
- In my opinion, taking absences in lectures is not only on i-learn but also during zoom, so lecturers know which students are actively participating and which are not.
- In my opinion, in learning to do assignments if students don't understand, it would be better if students were divided into groups at the same university because it was easier to communicate and could do assignments directly because if they were shared with various universities, it was sometimes difficult to contact or have problems doing it.

5. CONCLUSION

Based on the feedback from students, it is found that distance learning combined with project-based learning can be a teaching methodology that can help students gain knowledge in pandemic situations.

ACKNOWLEDGMENTS

REFERENCES

[1] Delling, R.M. (1985, August). Towards a theory of distance education. Paper presented at the ICDE Thirteenth World Conference in Melbourne, Australia.

[2] Perraton, H. (1988). A theory for distance education. In D. Stewart, D. Keegan, & B. Holmberg (Ed.) Distance education: International perspectives (pp. 34-45). New York: Routledge.

[3] Keegan, D. (1986). Foundations of distance education. International Journal of Educational Development, 7(4), 290-291.

[4] Purbo, Onno W (2002) and Antonius AH, (2002). Teknologi e-Learning Berbasis PHP dan MySQL: Merencanakan dan Mengimplementasikan Sistem e-Learning. Gramedia. Jakarta

[5] Dindin Jamaluddin, dkk. "Pembelajaran Daring Di Masa Pandemi Covid-19", Jurnal Pendidikan, Vol.4,No.2, (2020)

[6] Buck Institute for Education. 1999. Project-Based-Learning

[7] Thomas, J. (2000). A Review Of Research On Project-Based Learning

[8] Sumarni, Woro. (2014). The Strengths and Weaknesses of the Implementation of Project-Based Learning: A Review. *International Journal of Science and Research*