



Perceptions of Universitas Muhammadiyah Surakarta Students Towards Online Learning After Covid-19 Pandemic

Zahwana Handa Ardiawati and Harsono^(✉)

Teacher Training and Education Faculty, Muhammadiyah University of Surakarta, Surakarta, Indonesia

har152@ums.ac.id

Abstract. The aim of this research is to describe how Universitas Muhammadiyah Surakarta students perception about online learning. A quantitative descriptive analytic approach is used in this study. An 18-item questionnaire survey with four variables was employed in the investigation. 80 Accounting Education 2018 students, either male and female, received this questionnaire. The data were initially put through validity, correlation tests before being used in the research. The results of this study are 1) just a small percentage of student can retain and comprehend the information taught online. The medium quality of online learning attests to the perspectives and attitudes of these students. 2) For online learning, both men and women receive the same services and accommodations. 3) Students by 61. 3% indicate an attitude of agreement, 2. 5% strongly agree and 13. 8% are neutral that the application media used for online learning is effective. 4) From the perspective of the class, it demonstrates that the lecturer's abilities are on a medium scale.

Keywords: College · Accounting Education 2018 · Online Learning · Student · Perception

1 Introduction

Technology in the current generation is recognized as sophisticated which causes accelerated changes, including in the world of education, as well as technological media innovations that appear for convenience for its users [1]. The Ministry of Education and Culture (Kemendikbud) applies online learning to all students, including university students. The use of E-Learning can overcome the problems being faced due to the Covid-19 pandemic [2]. All forms of teaching materials that will be explain, interaction, and evaluation are carried out online which can be through media owned by the university. In addition to convenience, online learning has obstacles such as difficult networks, limited digital media, limited internet quota, and different supporting facilities for each student [3]. Some students feel bored and lack focus when the lecturer explain the material. The development of electronic-based learning (e-learning), which was introduced by the University of Illinois through the Computer Assisted Learning System, marked the first recognition of online learning. Students can learn in a wide variety of ways thanks to online education [4].

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Students can learn whenever they want, wherever they are, without regard to time, location, or distance, using the resources made available by the system [5]. Online learning is learning that is carried out without meeting face-to-face but through available platforms. Student perceptions are individual responses/assessments to events in their environment [6–8]. Reveals the factors that influence perception. Internal factors include experiences, needs, judgments, and expectations or expectations. External factors include the external appearance and characteristics of respondents [9].

Therefore, among those that can influence how students perceive online learning, namely 1) the ease of availability of learning facilities, this factor relates to the ease of facilities and infrastructure to participate in online learning. 2) the process of teaching and learning activities, related to the implementation of a series of activities between educators and students in an educational atmosphere [10]. 3) lecturer competence, where lecturers have the knowledge, skills, and attitudes that must be possessed by lecturers when carrying out their duties [11]. The Universitas Muhammadiyah Surakarta is one of the institutions that use online instruction. As an outcome, a study will be done there by researchers. Since the researcher is a student at the Universitas Muhammadiyah Surakarta, it will be simpler for him or her to obtain information and data, and the place contains subjects and object targets that fit the research theme. These factors were taken into account while choosing the location [12].

2 Method

To substantiate this observation, the current study seeks to answer the following question : How do university students think about the effectiveness of the online learning program at Muhammadiyah University of Surakarta?, Are there statistically significant difference in how well students perceive online learning based on personal traits like class, gender, and how they have used application media to learn? [1].

With a survey design, this study employs a quantitative descriptive methodology. Quantitative research is an objective research strategy that includes gathering, evaluating, and applying statistical testing techniques to quantitative data. 80 students participated in this study as respondents since the number of samples was determined by the Slovin method with a significance level of 5%. In order to collect data for this study, a questionnaire sheet comprising likert scale questions (points 1 to 5) was distributed to students via Google Forms [13]. Validity, linearity, multicollinearity multiple correlation tests were performed before to the study using IBM Statistic SPSS 23 [14].

2.1 Validity Test

The results of the instrument trial with an R table of 0.514 stated that question items no. 1 and 16 were invalid. So there are only 18 valid questions to collect research data. Tested the instrument, the questionnaire is ready to be distributed to 80 students. With a comparison of R table 0, 219, it was found that the 18 questions were declared valid [15].

2.2 Linearity Test

If the significance value is more than 0.05, the linearity test reveals there is a linear relationship between the variables. The value of the deviation from linearity, which indicates that the sig value is $0.212 > 0.05$, Therefore, it may be claimed that the model's variables are linearly connected [16].

2.3 Multicollinearity Test

A good correlation model should have no relationship between the independent variables. To determine if multicollinearity is present or not, tolerance > 0.10 or VIF < 10 are frequently utilized. The tolerance value was found to be 0.382, which means that a tolerance > 0.10 indicates that there is no meaningful relationship between the independent variables (X) [17].

2.4 Multiple Correlation

The independent variables and dependent variable are related to one another since the value of sig. F change is 0.000, which means that $0.000 < 0.05$. With a R value of 0.647, which falls within the category of strong correlation, it is possible to determine the strength of the association between the variables.

3 Result and Discussion

3.1 Research Questions 1

To answer questions about the overall effectiveness of online learning. Table 1 presents the results.

Table 2 describes the variable level of student attitudes and lecturer competence in online learning based on rules for the interval category 3.4. Values of 15.86 indicate that students' perceptions are currently at a medium level. Most of the students stated that, especially in the analysis class, they could not understand and comprehend the information offered through online learning.

While other variables, such as the quality of the availability of learning facilities and the teaching and learning process respectively show 19.77 and 19.28, typical students

Table 1. Level Category

Interval	Keterangan
8 -11.4	Very Low
11.5 – 14.9	Low
14.10 – 17.5	Medium
17.6 – 21	High
22 – 25.4	Very High

Table 2. The results of descriptive analysis for the quality of the four variable

Variable	Number of Items	Min	Max	Mean	Level	Rank
Availability of Learning Activities (X1)	5	11	25	19.77	High	1
Process teaching and learning activities (X2)	5	10	25	19.28	High	2
Lecture Competence (X3)	4	9	20	15.09	Medium	4

perceive quality as high [18]. The provision of support, facilities, and learning resources in the implementation of online learning is an element that is assessed by students as high quality.

3.2 Research Questions 2

Evaluating the effectiveness of online education by gender. Result in Table 3.

According to the aforementioned table, there are no differences in students' perceptions of the variables X1 (availability of learning facilities) and X2 (process teaching and learning) depending on gender. Both male and female students assume that these variables are of a high caliber. The majority of men and women choose to think that both internal and external partners give high-quality facilities and process for teaching and learning activities, which is one of the reasons students show high quality. In contrary, the quality of X3 (Lecturer Competence) is medium. The majority of students have a neutral attitude toward the lecturers' pedagogical, professional, and attitude competences, which is why it is claimed that their competency is medium. It is clear from the foregoing description that in online learning, both male and female students are given the same facilities and care [19]

Table 3. Mean results for differences in students' perspectives on the quality of online learning by gender

Variable	Gender						t-value	Sig
	Male			Female				
	N	mean	St.Dev	N	Mean	St.Dev		
X1	14	19.69	2,529	66	19.92	2,639	1.262	.211
X2	14	19.38	3.880	66	19.39	3.058	.697	.488
X3	14	15.31	1,932	66	15.11	2,367	-.793	.430
Y	14	16.38	2.434	66	15.85	1,227	-.787	.434

Table 4. The difference in mean values for students' perspectives on the variable X3(Lecturer Competence) according to class

Class	N	Mean	Std. Dev
A	23	15.52	3.058
B	14	13.93	2.056
C	13	14.92	1.115
D	14	15.57	1,785
E	14	15.29	2.431

3.3 Research Questions 3

To test how students perceive the competence of lecturers according to class (Table 4).

According to the above table, the means of the various classes are 15.52, 13.93, 14.92, 15.57, and 15.29, respectively. This indicates that there is a difference between the classes, especially the value of 13.93. However, there is no discernible difference when viewed from the perspective of the entire class. Looking at the interval category, it is known that the perceptions of students in four classes regarding the quality performance of lecturers' competence at medium level. But for class B, the opinion is at a low level.

3.4 Research Questions 4

Testing the quality of online learning from the application media used. By being given a questionnaire statement "The media (applications) used during online learning are quite effective". After the questionnaires were distributed and processed, the data obtained results in Table 5.

Students can choose an application that is used more than once in the questionnaire. According to the SPSS table's data, 51 students (63.7%) use Google Meet, Zoom, and WhatsApp as application media. Platforms to support learning. Students like this program because of its practical characteristics, which include full application elements

Table 5. APK Media Effectiveness

Valid		Frequency	Percent	Valid Percent	Cumulative Percent
	Don't agree	2	2.5	2.5	2.5
	Neutral	11	13.8	13.8	16.3
	Agree	49	61.3	61.3	77.5
	Strongly Agree	18	22.5	22.5	100
	Total	80	100	100	

including materials, chats, assignments, and others.[20] According to Table 5. 61.3% of students agree, 22.5% strongly agree, and 13.8% are neutral that the media utilized for online learning is quite effective. [8]

4 Conclusion

Based on the results of the study as a whole there is a positive relationship between the independent variables (X1, X2, X3) on the dependent variable (Y). The findings of this survey show how students' perspectives of online learning as a teaching method for accounting education 2018 are: students exhibit an understanding of the accessibility of excellent online learning resources and instructional strategies. In the online learning process, both male and female students receive the same services and resources. Most students use google meet, whatsapp, zoom, and openlearning as online learning tools. 61.3% of students think the application is effective. From a classroom perspective, students' perceptions of quality lecturers' capabilities at the medium level.

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