

GETTING AROUND THE CHALLENGES OF LEARNING ACCOUNTING EDUCATION DURING THE COVID-19 PANDEMIC

Atang Hermawan

Universitas Pasundan, Bandung, Indonesia

ARTICLE INFO

Keywords:
Learning,
Accounting Education,
Covid 19.

Email :
atanghermawan@unpas.ac.id

ABSTRACT

This study aims to analyze the challenges faced by students in studying accounting during the Covid-19 pandemic and find solutions to overcome them. This research was conducted using qualitative and quantitative approaches through data collection through interviews, questionnaires and observation. The results of the study show that the Covid-19 pandemic has presented many challenges to the accounting learning process, including problems with unstable internet access, difficulties in adapting to online learning, and increased anxiety related to health and finances. Based on these findings, several solutions have been proposed, including increasing internet access, using different learning methods, and counseling support and financial assistance for students in need. This research is expected to contribute to the development of more effective learning strategies during the Covid-19 pandemic, particularly in the accounting discipline.

Copyright © 2023 Jurnal Multidisiplin Sahombu. All rights reserved is
Licensed under a [Creative Commons Attribution- NonCommercial 4.0
International License \(CC BY-NC 4.0\)](https://creativecommons.org/licenses/by-nc/4.0/)

1. INTRODUCTION

The discovery of a new virus known as the Corona Virus (Covid-19) at the beginning of the year 2020 sent shockwaves throughout the whole world. In Wuhan City, which is located in Hubei Province in China, the first sign of the virus's dissemination was discovered. According to Fardani et al. (2021), the Corona virus is a potential vector for the transmission of this virus. This virus can spread extremely quickly even to residents of other nations, one of which is Indonesia, due to the fact that it is passed from one human to another. Because the Corona virus spreads so rapidly in Indonesia, it has a number of negative effects, one of which is on the world of education. Namely, learning activities cannot be carried out face to face, which is done in an effort to prevent the spread of the Corona virus (Hermawan & Hapsari, 2021).

As a kind of policy to deal with the Covid-19 outbreak, the Indonesian government implemented the Implementation of Restricting Community Activities (PPKM) and formed non-natural disasters nationally. This policy has a direct bearing on activities that are communal in nature or that bring together a large number of individuals in a single location (Firman, 2020). Higher education is a type of establishment that is not allowed to be open to the public. Instead, both students and instructors participate in the teaching and learning process online, from the comfort of their own homes. It is anticipated that the utilisation of e-learning will keep the level of learning, as well as the level of student activities and independence, as well as the level of contact between lecturers and students (Setiawati et al, 2021). According to Septiadi et al. 2022, the expectation is that the teaching and learning process in higher education would be able to successfully improve the learning outcomes of students so that they can graduate without being adversely impacted by the epidemic.

Getting around the Challenges of Learning Accounting Education during the Covid-19 Pandemic.

Atang Hermawan

The accounting learning process in tertiary institutions will always change according to the characteristics of students, learning materials and environmental conditions that are dynamic and always developing (Latifah & Susilowati, 2011). Educators in the field of accounting are given input by the accounting profession to increase innovation in learning design and assessment of the accounting learning process. This is expected to develop discipline and provide facilities for strong interpersonal development and analytical skills to create sustainable learning outcomes (Gasperz, 2015). Accounting students are challenged to increase the development of high skills and knowledge in the field of accounting. Yilmaz et al (2000) said that accounting is an information system that produces reports to interested parties regarding economic activity and company conditions. Accounting is an applied science as a process of identifying, economic transactions, processing and analyzing information so as to produce reports for interested parties. This opinion implies that accounting is a science and art in recording, identifying financial transactions, as well as the process of providing financial report information in an organization (Schroeder & Singleton, 2010).

The implementation of e-learning based learning is very helpful with the existing conditions according to the current government regulations. However, its application must also be adjusted to the character and readiness of students including facilities and infrastructure (Yunita & Elihami, 2021). If the character of students is not in accordance with the implementation of e-learning, the quality of learning will not be good, given the uncertain length of time for implementing remote lectures due to the higher rate of spread of the corona virus in Indonesia and it is not certain when the pandemic will end (Elizah et al., 2022).

The urgency of this research is that accounting education is a very important field of study because accounting can assist companies in producing information in the form of financial reports, which can assist stakeholders in the decision-making process. Indirectly, accounting can help the government in improving the economy in Indonesia. Thus, if accounting education is negatively affected by the Covid-19 pandemic, this will also affect the accounting profession. Therefore, the purpose of this research is to analyze the challenges faced by students in studying accounting during the Covid-19 pandemic and find solutions to overcome them.

2. METHODS

This study employed a qualitative methodology for its investigation. Qualitative method is a research technique that generates descriptive data in the form of written or spoken words based on observable people or behavior. This qualitative method is used for a number of reasons, including the fact that the qualitative method is more flexible and easy to adapt when dealing with multiple realities, this method presents the nature of the relationship between researchers and respondents directly, and this method is more sensitive so that it can adapt and has a great deal of sharpening joint influence on patterns and values encountered by researchers (Sugiyono, 2011). This investigation employs a descriptive methodology. Descriptive research is a research method that describes all data or conditions of the subject or object of research, analyzes and compares it based on the current reality, and then attempts to provide a solution to the problem and can provide up-to-date information so that it is useful for the development of science and can be applied to a variety of problems (Nazir, 1998). In general, descriptive research involves describing or attempting to describe an event or symptom in a systematic, empirical manner with a precise arrangement.

Getting around the Challenges of Learning Accounting Education during the Covid-19 Pandemic.

Atang Hermawan

3. RESULTS AND DISCUSSION

A. Challenges of Learning Accounting During Covid-19

The Covid-19 pandemic has had many impacts on various aspects of life, including in the world of education. Schools and colleges around the world have turned to online learning in response to the pandemic. This also applies to accounting studies in universities around the world. Accounting learning is a very important subject because it provides a good understanding of business and individual finance. However, learning accounting during the Covid-19 pandemic is facing challenges that have never happened before. The following are the challenges faced in learning Accounting:

a) Unstable Internet access and poor signal quality

Technical obstacles encountered in learning accounting during the Covid-19 pandemic can include various things such as slow or unstable internet connections, poor signals, and inadequate devices. Internet connection instability can cause problems in downloading or accessing learning materials, sending assignments, or even joining full online lecture sessions. In addition, low internet speed can also affect the audio and video quality used in online lecture sessions, so that it can interfere with concentration and make learning difficult.

These technical constraints are often the main obstacle for students who wish to take online accounting courses during the Covid-19 pandemic. Some students may live in areas that have limited or even no internet access, so they cannot take online lectures smoothly. This can result in unequal access to information and knowledge between students who have adequate internet access and those who do not have adequate internet access.

Apart from that, another problem encountered in teaching accounting during the Covid-19 pandemic was the poor signal on the device used. Poor signal quality can affect sound and image quality in online lecture sessions, so that it can interfere with concentration and affect the quality of learning. The inability to see or hear clearly can make students feel frustrated and less focused in learning.

This technical obstacle certainly requires a solution so that accounting learning during the Covid-19 pandemic can run more effectively and efficiently. Solutions that can be adopted include providing internet tools and technical support for students who have limited internet access, improving internet infrastructure in areas that need it, and using online learning platforms that are more interactive and creative to improve the quality of learning. In addition, lecturers can adopt different teaching methods such as using videos or podcasts, online group discussions, and so on to minimize technical distractions and increase interaction between lecturers and students.

b) Difficulties in adapting to online learning

Some students may not be familiar with the use of technology in learning and have difficulty understanding how to use online learning platforms. This can affect the quality of learning and increase the level of student anxiety.

In addition, the interaction between lecturers and students is also one of the obstacles in online learning. Interactions that occur in cyberspace are sometimes difficult to create learning nuances that are similar to face-to-face interactions in class. Students may have difficulty

understanding learning material if they cannot interact directly with lecturers or classmates. In some cases, students may feel alienated from the learning environment and experience difficulties in building social relationships with classmates.

Limited interaction between lecturers and students can also affect the effectiveness of learning. In learning accounting, the interaction between lecturers and students is very important to help students understand complex concepts and solve problems that arise. In addition, good interaction also helps increase student motivation and involvement in learning.

To overcome this challenge, lecturers can adopt online learning strategies that are more interactive and pay attention to student needs, such as using a video conferencing platform that allows face-to-face interaction, encouraging online group discussions, and utilizing discussion forums to provide opportunities for students to interact with one another. In addition, lecturers can also develop learning materials that are more interactive and creative to help build student involvement and motivation in learning. Students also need to develop independent study skills and seek support from classmates and lecturers if they experience difficulties with online learning.

c) Increased anxiety related to health and finances

The Covid-19 pandemic has created significant financial and health uncertainty and worry for many people. This can increase student anxiety levels related to academic pressures and concerns about future careers.

When students experience increased academic pressure, such as demands to complete assigned assignments and projects in a shorter period of time, this can increase student stress and anxiety levels. Limitations in access to support resources such as counselors, tutors, and tutors can also exacerbate students' mental well-being problems.

On the other hand, increased financial and health worries can interfere with students' ability to focus on learning and make them feel unmotivated in carrying out academic tasks. Students experiencing financial difficulties may have difficulty meeting their basic needs such as food, housing and health care, which can lead to higher levels of stress and anxiety.

To address this challenge, lecturers and educational institutions can help students by providing resources and support to meet their basic needs, such as financial assistance, access to counselors, and additional academic support. Teachers can also attend to students' mental and emotional well-being needs by providing time in class to talk about mental health issues and provide the necessary support and resources. In addition, students need to develop time management skills, manage stress and anxiety, and seek support from classmates, family, and the community to help them through this difficult time.

B. Implementation of Solutions in Accounting Learning

To overcome challenges in learning accounting during the Covid-19 pandemic, it is necessary to implement effective and targeted solutions. Here are some implementation solutions in accounting learning;

a) Evaluate the effectiveness of the proposed solution

In order to determine whether or if the recommended solutions for accounting learning were successful during the Covid-19 outbreak, it is required to conduct an evaluation after putting those solutions into action. The purpose of this evaluation is to determine whether or not the solutions

that have been put into place are capable of enhancing the level of learning and overcoming the obstacles that pupils have encountered as a result of the epidemic.

Participation of students in online educational opportunities is one evidence that the approach is working effectively. Comparison of student participation both before and after the implementation of the solution might serve as a basis for evaluation. If there is an increase in student participation after the solution has been implemented, this demonstrates that the suggested solution is beneficial in enhancing student participation in online learning.

In addition to this, the outcomes of student learning can also function as a measure of the efficiency of the solutions. The learning outcomes of students can be compared both before and after the solution is implemented in order to facilitate evaluation. If, after applying the solution, there is an increase in the learning outcomes of students, this suggests that the proposed solution is beneficial in improving the quality of learning.

In addition to doing internal assessments, it is also possible to conduct external evaluations by contrasting the quality of accounting education provided by the various educational institutions during the epidemic. During a pandemic, an external evaluation can offer a broad perspective on whether or not the proposed remedies are capable of being implemented on a large scale and are successful in enhancing the quality of accounting education.

It is vital, when evaluating the success of solutions, to also analyze the level of satisfaction that students have with the solutions that have been put into place. After putting the solution into place, one method for performing this evaluation is to poll the students regarding their level of satisfaction with it. If students are content with the proposed solution, this demonstrates that the approach satisfies the requirements and requirements that students have for learning accounting during the Covid-19 epidemic.

It is very necessary to conduct an analysis of the efficacy of the offered solutions in order to ensure that these solutions can improve the quality of learning and prevail over the obstacles that have been placed in front of children as a result of the Covid-19 pandemic. Comparisons of student engagement and learning outcomes before and after the implementation of solutions can be made as part of an evaluation, as can assessments of the degree to which students are satisfied with the solutions that have been put into place. During the Covid-19 epidemic, this will contribute to an improvement in the quality of accounting teachings and assist students become more prepared for future issues.

b) Solution adjustments based on feedback from students and lecturers

Implementing solutions in accounting learning during the Covid-19 pandemic is not adequate to increase learning quality and overcome student obstacles. Aside from that, it is necessary to make adjustments to solutions based on feedback from students and lecturers, as well as adjustments to solutions based on the evolving conditions of the Covid-19 pandemic.

Feedback from students and instructors is critical for improving and fine-tuning the solutions that have been implemented. This feedback can provide information on the solution's strengths and flaws, as well as difficulties that may develop during implementation. Based on this feedback, solutions can be adjusted and improved to be more effective and efficient in increasing the quality of accounting learning during the Covid-19 pandemic.

In addition to feedback from students and professors, solution improvements must be made in accordance with the evolving conditions of the Covid-19 epidemic. The Covid-19 epidemic is particularly dynamic, frequently causing government policy adjustments regarding social restrictions and health protocols. As a result, the remedies that have been put in place must be tailored to the changing conditions of the pandemic.

For example, if a more rigorous social limitation policy is in place, the implemented solution must be tailored to the social restriction. This can be accomplished by utilizing an application or platform that allows students and lecturers to connect digitally without physically meeting. Furthermore, it must be tailored to students' technological capabilities and internet access so that the solutions implemented are easily accessible to all students.

Adjustment of solutions based on feedback from students and lecturers, as well as revisions in accordance with the Covid-19 pandemic conditions that continue to evolve, is critical in increasing the quality of accounting learning throughout the Covid-19 pandemic. This can be accomplished through soliciting feedback from students and lecturers, as well as monitoring advances in pandemic circumstances and relevant regulations. Accounting learning during the Covid-19 pandemic can continue to improve and overcome the problems presented by students and instructors by making ongoing adjustments to solutions.

c) Implications of solutions in accounting learning in the future.

The solutions implemented in accounting learning during the Covid-19 pandemic are not only useful for overcoming the challenges faced today, but can also have implications for the future. One of the important implications of the solutions implemented is the use of technology in learning better accounting. The use of technology not only enables distance learning, but can also provide various features and tools that can increase the effectiveness and efficiency of learning.

In addition, the implemented solutions can introduce innovations in accounting learning. By using technology, lecturers and students can utilize a variety of more creative and interactive learning tools and methods, such as games and simulations, which can help increase student interest and motivation in learning. Innovations can also be made in accounting learning assessment and evaluation methods, so as to produce better understanding and more accurate grades for students.

In addition, the solutions implemented during the Covid-19 pandemic can also have a positive impact on accounting learning in the future. By using technology and innovation in accounting learning, lecturers and students can take advantage of the advantages of distance learning and technology-based learning. This can provide greater flexibility in terms of time and place for students, allowing them to manage their time and study independently. In addition, the use of technology can also reduce the costs and time required for learning, which can benefit educational institutions and students financially.

In this case, it is important to periodically evaluate the solutions implemented, and continue to update and improve solutions according to feedback from lecturers and students and changes in pandemic conditions. Thus, the solutions implemented can have a positive impact on current and future accounting learning.

4. CONCLUSION

The Covid-19 pandemic has had a significant impact on education, including accounting learning. Challenges faced during the pandemic include technical constraints, difficulty adapting to online learning, and increased anxiety related to health and finances. To overcome this challenge, appropriate and effective solutions are needed in implementing accounting learning during the Covid-19 pandemic. Solutions that can be applied in learning accounting during the Covid-19 pandemic include evaluating the effectiveness of solutions, adjusting solutions based on feedback from students and lecturers, as well as the implications of solutions for learning accounting in the future, such as the use of technology and innovation in better accounting learning. Through evaluating the solutions implemented, improvements in student participation and learning outcomes can be generated. Solution adjustments based on feedback from students and lecturers can correct deficiencies and difficulties found during solution implementation. In addition, the implications of solutions in accounting learning in the future can open up opportunities for better use of technology and innovation in learning.

REFERENCES

- Elizah, F., Warsah, I., Warlizasusi, J., Faishol, R., & Asha, L. (2022). Manajemen Pembelajaran Berbasis E-Learning di Masa Pandemic Covid 19. *Jurnal Ilmiah Ar-Risalah: Media Ke-Islaman, Pendidikan Dan Hukum Islam*, 20(1), 051-072.
- Fardani, N., Utomo, S. W., & Sulistyowati, N. W. (2021). Determinan Mutu Belajar Mahasiswa Pendidikan Akuntansi Akibat Covid-19. *Jurnal Pendidikan Akuntansi (JPAK)*, 9(2), 254-261.
- Firman, F. (2020). Dampak covid-19 terhadap pembelajaran di perguruan tinggi. *BIOMA: Jurnal Biologi dan Pembelajarannya*, 2(1), 14-20.
- Gaspersz, J. (2015). Pengaruh model pembelajaran akuntansi berbasis problem terhadap peningkatan softskills mahasiswa jurusan akuntansi pada Ptn dan Pts di Kota Ambon. *Dinamika Akuntansi, Keuangan dan Perbankan*, 4(1), 1-10.
- Hermawan, A. P., & Hapsari, A. N. S. (2021). Pengaruh Kualitas Sistem dan Informasi Dalam Pendidikan Akuntansi. *Perspektif Akuntansi*, 4(1), 13-33.
- Latifah, L., & Susilowati, N. (2011). Inovasi Pembelajaran Akuntansi Berbasis Blended Learning. *Dinamika Pendidikan*, 6(2), 222-232.
- Nazir, M. (1988). Metode Penelitian. *Jakarta: Ghalia Indonesia*.
- Schroeder, D., & Singleton, T. (2010). Implementing the IT-related aspects of risk-based auditing standards. *The CPA Journal*, 80(7), 66.
- Septiadi, M. A., Prawira, N. H., Aepudin, S., & Lestari, V. A. (2022). Dampak Covid-19 Terhadap Sistem Pendidikan. *Khazanah Pendidikan Islam*, 4(2), 51-61.
- Setiawati, I., Hadiprajitno, P. T. B., & Ardiansah, M. N. (2021). Perspektif Model TAM Dalam Adaptasi Pembelajaran Akuntansi Melalui E-Learning Selama Pandemi COVID-19. *J. Akunt. Bisnis*, 19(1), 36.
- Sugiyono, P. (2011). Metodologi penelitian kuantitatif kualitatif dan R&D. *Alfabeta, Bandung*, 62-70.
- Yilmaz, B., Yilmaz, O., & Akmese, H. (2000). The role of accounting information system in business in terms of corporate governance and social responsibility of accounting in crisis periods and a research emergence, 16.

Getting around the Challenges of Learning Accounting Education during the Covid-19 Pandemic.

Atang Hermawan

Yunita, Y., & Elihami, E. (2021). Pembelajaran Jarak Jauh Dengan Media E-Learning: Diskursus Melalui Problem Solving Di Era Pandemi Covid-19. *Jurnal Edukasi Nonformal*, 2(1), 133-146.