

NEED ASSESSMENT OF ACCOUNTING LEARNING DURING THE COVID 19 PANDEMIC IN ACCOUNTING EDUCATION DEPARTMENT FACULTY OF ECONOMICS UNIVERSITAS NEGERI YOGYAKARTA

by Rizqi Ilyasa Aghni, Siswanto, Merinda Noorma Novida Siregar, Dian Normalitasari Purnama

ABSTRACT

The purpose of this study was to determine the need for Accounting Learning during the covid-19 pandemic, which included: 1) How to implement Accounting learning; 2) Constraints experienced by students in learning Accounting; 3) Obstacles experienced by lecturers in learning Accounting; 4) Student needs to support online learning; 5) The need for lecturers to support online learning.

This research was conducted at the Department of Accounting Education FE UNY during February-August 2021. This research is an exploratory, descriptive study. Data were collected using data collection techniques in the form of a questionnaire. The data analysis technique used in this research is descriptive qualitative and quantitative data analysis.

The results of this study indicate: 1) The implementation of Accounting learning in both theory and practicum courses during the covid-19 pandemic is carried out using media platforms such as Be-Smart, Zoom, G-meet. The learning media used include PDF modules, powerpoints, video tutorials, youtube videos and other media to support the learning process for students independently; 2) Constraints faced by students during the online learning process are lack of books or teaching materials, lack of quota, network difficulties, lack of understanding of the material being taught, inadequate facilities (laptops), lack of internet quota, lack of knowledge of the material being taught, and lack of learning resources; 3) The most common obstacle experienced by lecturers in online learning is during the learning process, many students are passive when the lecturer gives explanations; 4) Student needs to support online learning include books, PDF modules, Youtube videos, Powerpoint, and journal articles, stable network, internet quota, laptops/gadgets, supportive environment, learning platforms; 5) The needs of lecturers to support learning are handbooks, PDF practicum modules, adequate internet facilities, articles/journals as learning resources, adequate learning platform facilities, and the ability to create exciting and interactive learning media.

Kata Kunci: Need Assessment, Accounting Learning, Covid 19