

THE EFFECTIVENESS OF USING ELEARNING-BASED AUDIO-VISUAL LEARNING MEDIA IN CURRICULUM AND ACCOUNTING LEARNING COURSES

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ABSTRACT

The purpose of carrying out this research is to measure the effectiveness of the use of instructional media to improve students' understanding of the material in curriculum and accounting learning subjects. This research was conducted in the Accounting Education Study Program FE UNY during February-July 2020. This research is an experimental research with a quasi-experimental type. The data analysis technique used in this research is descriptive data analysis with data analysis techniques using the normality test using the chi square, homogeneity test using the F-test, and hypothesis testing using the t-test. Based on the output from the Independent Samples Test in the "Equal variances assumed" section, it is known that the Sig. (2-tailed) is $0.696 > 0.05$, so as the basis for decision making in the independent sample t test, it can be concluded that H_0 is accepted and H_a is rejected. The results show that the initial hypothesis (H_0) of this study is accepted, where the use of audio-visual media in this research case is considered ineffective to improve student achievement in curriculum and accounting learning subjects in the experimental class (class U), or in other words. the final hypothesis (H_a) of this study is rejected. Based on further analysis of respondents and several relevant research studies, several reasons why the condition could occur, namely; a) The data collection process that coincided with the start of the Covid-19 outbreak / pandemic which forced students to change lecture activities from classical to online had an unprepared effect and especially for some students who might be directly or indirectly affected by the Covid-19 pandemic. b) Apart from the conditions of the Covid-19 pandemic, the next allegation that resulted in the results of this study is not in line with existing relevant theories and research, namely Access to audio-visual learning media accessed online through Be-Smart tends to require internet signal facilities and internet quota is quite good and large makes students reluctant to maximize the overall learning media that has been provided to support learning activities, especially in animated video media and sound powerpoints.

Kata Kunci: *Learning Media, Audio-Visual, Curriculum and Accounting Learning*