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INTERNAL AND EXTERNAL FACTORS OF ACCOUNTING STUDENTS IN THE IMPLEMENTATION OF ONLINE LEARNING DURING THE COVID-19 PANDEMIC IN PEKALONGAN

Ina Mutmainah[1], Fachri Ali[2]

Institut Agama Islam Negeri Pekalongan[1],[2]

Pekalongan, Indonesia

ina.mutmainah@iainpekalongan.ac.id; fachriali@iainpekalongan.ac.id

ABSTRACT

The present study showcases the effect of accounting understanding level, lecturer competence, and student achievement on online learning in the time of the COVID-19 outbreak through learning motivation. The population of this study was accounting students at two universities in Indonesia. 98 students from a public university and 55 students from a private university in Pekalongan, Central Java volunteered to participate. The study employed a purposive sampling technique and garnered data through questionnaires. The obtained data were statistically calculated using a Likert scale. A path analysis was carried out to analyze the data. Study findings reveal that first, the level of accounting understanding, lecturer competence, and student achievement had no effect on online learning. Second, the level of accounting understanding and student achievement did not have a significant effect, while lecturer competence had a significant effect on online learning through learning motivation. This empirical evidence provides an overview of the learning process evaluation for higher education in Indonesia related to students' skills and performance in online learning, particularly during the COVID-19 pandemic. It indicates that future higher education in Indonesia is becoming more effective and is ready to compete in the digital era.

Keywords: *Accounting understanding level; Lecturer competence; Student achievement; Learning motivation; Online learning*

INTRODUCTION

The coronavirus outbreak in Wuhan China became an international disaster that began at the end of 2019. The rapid spread of the disease to neighboring countries then spread throughout the world, thus becoming a public health emergency. Coronavirus Diseases 2019 (COVID-19) is a new type of virus that causes mild to moderate upper respiratory tract infections with an incubation period of 5-14 days. Yurianto et al. (2020) reported that COVID-19 began to enter Indonesia on March 2, 2020 found two people positive for COVID-19, then continued to increase the transmission of COVID-19 until November 3, 2020 there were 422,000 people who were affected by this virus (covid19.go.id).

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The Covid-19 virus pandemic has an impact on all sectors, one of which is education. On March 18, 2020, the government issued a Circular Letter containing all indoor and outdoor activities to be postponed in advance aimed at minimizing the rapidly increasing spread. On March 24, 2020 the Minister of Education and Culture of the Republic of Indonesia issued Circular Letter No. 4 of 2020 concerning the Implementation of Education Policy in the Emergency Period of the Spread of COVID-19. The circular explains that learning during the Covid 19 pandemic is conducted online / remotely, it can be used as a new experience for students and also carry out physical distancing as advised by the government. On March 26, 2020, the Acting Director General of Islamic Education of the Ministry of Religious Affairs issued Circular Letter Number: 697/03/2020 concerning Amendments to the Circular Letter of the Director General of Islamic Education Number: 657/03/2020 concerning Efforts to prevent the Spread of COVID-19 in the Islamic Religious College Environment. Referring to the Circular letter of the Director General of Islamic Education Number: B-1673. I/DJ. I/08/2020 on The Implementation of Learning in the 2020/2021 School Year of Islamic Religious Universities during the Corona Virus Disease Pandemic 2019. The Circular Letter confirms that the teaching and learning process in Islamic religious universities is carried out online (online) or with a remote education platform until the end of the even semester of 2019/2020 and the first semester in 2020/2021. Then based on Circular Letter No. 1 of 2021 concerning Re-enactment, period and restriction of outdoor activities in the ministry of education and culture, so that online learning is extended until the end of the even semester 2020/2021.

Online learning is a teaching and learning process by utilizing a wide range of internet networks so that students can learn flexibly where and whenever so as to have the flexibility of learning time. Interaction in online learning can use several applications such as classroom, video conference, phone or live chat, zoom or via WhatsApp group (Fatma, 2020). Challenges in education with the availability of innovative learning resources and readiness in the digital age 4.0 through online learning. The emergence of literature in e-learning indicates that not all students are able to make adjustments in online learning due to learning environment factors and

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characteristics of online learning users. (Nakayama & Yamamoto, 2007).

Online lecture facilities are an important part of learning this time because online lectures are able to provide effectiveness for lecturers and students. This is the reason for the development of online lectures. Understanding Accounting, the achievements of students who have studied for three semesters are used as a basis for knowledge in online learning. With distance learning that is not limited to space, motivation becomes an internal factor for students in the readiness of online learning. In order to support online lecture programs, lecturers play an active role in innovative and effective online learning (Rusdiana & Nugroho, 2020). This study aims to escalate the implementation of the quality of online lectures by knowing the readiness of universities to digital challenges 4.0 in the era of the COVID-19 pandemic and to understand the reaction of students to online learning.

HYPOTHESIS DEVELOPMENT

The Institute of Chartered Accountants in Australia (ICAA) and accounting education change commission (AECC) established in the United States declares that education in accounting should be able to prepare students to start and develop a diversity of professional careers in accounting. Therefore, it is necessary not only business knowledge and accounting, but also mastery of intellectual, interpersonal and communication skills as well as professional orientation. The American Accounting Association defines accounting as "a process of identifying, measuring and reporting economic information, to enable clear and unequivocal research and decisions for those who use that information".

To formulate hypotheses at the level of accounting understanding, lecturer skills, student achievement towards online learning through learning motivation is required, **Figure 1:**

Suprianto and Harryoga (2015) noted that the level of understanding of student accounting is expressed by how understanding a student understands what has been learned which in the context of referring to accounting courses. Students can be said to master or understand accounting if the accounting knowledge that has been obtained so far can be applied in the community life or in other words can be practiced in the world of work. Accounting education should at least be able to prepare learners to start

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and develop a diversity of professional careers in the field of accounting.

Online Learning aims to provide quality online learning services that are massive and open to reach more and wider audiences. In the previous semester lectures face-to-face has been equipped with theories in the field of accounting so that during the pandemic COVID-19 although online learning is able to provide a level of awareness, creativity of students as widely as possible in online learning. Thus, the level of understanding of accounting affects online learning.

H1: Accounting Comprehension Level Directly Affects Online Learning

Teaching skills are actions to facilitate the learning of students directly or indirectly to achieve the learning objectives of (Samson & Vyjayanthi, 2013). Teaching skills can be instilled through effective lecturer education programs. The application of learning principles is facilitated with certain skills obtained by teachers through education and training (Guo, 2011).

Lecturer teaching skills are measured through eight indicators including: opening skills, mastery of materials and knowledge transfer, skills to close lectures, questioning skills, strengthening skills, skills to perform variations, skills to conduct demonstrations, skills to use facilities (Andriani & Rasto, 2019). The link between the lecturer's teaching skills to online learning was stated by Peter that the student learning process depends on the mastery of the teacher's subjects and his teaching skills as well as creativity in the use of technology in online learning (Sudjana, 2011). This is reinforced based on the results of research conducted by Makrygiannikis and Jack (2016) concluded that lecturer characteristics such as academic and professional skills, interests and attitudes, personality and intelligence are important determinants of the student learning process (Ragland & Ramachandran, 2014). Thus, lecturer teaching skills are predicted to be a strong factor in influencing online learning.

H2: Lecturer Skills Directly Affect Online Learning

Suwardjono (2004) states that aspects of learning in college include the meaning of college, learning experience or value, independence in learning, the concept of having a book and language skills. In all of these aspects, measuring academic achievement is important to know the success rate of students in learning. both online and offline.

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Agustina and Yanti (2015) propose that online learning materials have the advantage of a structured set of information in the field of science for learning presented in electronic form. The materials presented contain a variety of materials from existing disciplines, so that it can be easily searched and accessed without being limited by time and place. Biduri (2016) points out that all the materials provided are simultaneously accessible, easy to share, and speed in search. All students from various kinds and types of universities can take advantage of this learning, so that the negative stigma for students towards the college that houses them can be minimized. It shows that achievement or value is a student capital in online learning.

H3: Student Achievement Directly Affects Online Learning

Motivation of learning represents the willingness, needs, desires and encouragement of students to participate in the learning process and succeed in the learning process (Feng et al., 2013). Motivation is divided into two types, namely intrinsic motivation and extrinsic motivation. Intrinsic motivation is defined as the extent to which students participate in assignments for reasons such as challenge, curiosity and mastery. Extrinsic motivation is an external motivational factor such as value, reward, performance and competition or evaluation by others. Assignment grade refers to a student's evaluation of how interesting, important or useful an assignment is (Hsieh, 2014).

With a good understanding of accounting shows the mastery of students in accounting theories that have been studied qualified, it is expected to foster intrinsic motivation of students such as a deeper curiosity about the sciences of the field of accounting, challenges to the tasks given by lecturers, creativity of students in using technology so as to influence online learning.

H4: Accounting Comprehension Levels Have an Indirect Effect on Online Learning (Through Learning Motivation)

Motivation is one of the factors that also determine the effectiveness of the teaching and learning process. A student who has Learning Motivation has the motivation to do an activity so as to achieve his expected goals, including in learning (Kashora et al., 2012).

As a leader in the learning process, lecturers must have skills in leading. In teaching and learning activities in the

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classroom a teacher is required to be able to use methods and techniques in accordance with the conditions and learning abilities of students supported by other learning facilities or components. Precisely whether a method and technique are influenced by the factors of goals to be achieved, the ability to build cooperation thinking skills, such as analyzing a problem, deciding and solving problems. With the skills of lecturers who are experts in the field of science, the application of the classroom and the level of creativity and innovative in the learning process, the use of technology will be better so that it affects online learning and will increase the motivation of students' learning because of interest in methods that are not monotonous and fun.

H5: Lecturer Skills Have an Indirect Effect on Online Learning (Through Learning Motivation)

Learning motivation is the overall driving force in the form of psychic factors and has a special role in terms of fostering passion, making the heart feel happy and eager to learn (Damanik, 2019; Sadirman, 2011). Accounting learning achievement is the result of tests or figures given by lecturers. This is indicated by the value of the evaluation results after the learning process (Baharudin & Wahyuni, 2007).

Indra and Susmita (2018) emphasize that student learning achievement determined by GPA in the previous semester is expected to be a benchmark of students' ability in online learning. With the motivation of learning is expected to increase the willingness of students in the online learning process even though online learning was only implemented by universities during the COVID-19 pandemic, so that the beginning of online learning is able to increase the mastery of the use of technology appropriately in students.

H6: Student Achievement Has an Indirect Effect on Online Learning (Through Learning Motivation)

METHOD

Research Setting and Participants

The type of research conducted is correlational research, this research approach is a quantitative approach. The data in this study is primary data, the method of data collection used is observation, dissemination of questionnaires or questionnaires. The population of this research is students of Accounting University in Pekalongan. The sampling techniques in this study use

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purposive sampling techniques, with criteria: Students who have taken introductory accounting courses, Intermediate Financial Accounting 1 and Cost Accounting 1 with a minimum achievement index of 3 or B. Statistical tests in this study use data quality tests, classic assumption tests and Path (path analysis) tests with IBM SPSS 23.

Operational Variable

	Variable	Variable Definitions	Indicators	Scale
1	**Dependent Variable** Online Learning	Online Learning is a form of technology utilization in learning that has a function to be able to bridge, minimize the gap in availability, affordability, and quality of higher education	1. Efficient technology through chat / group class 2. Technology teleconference 3. Technology is device independent 4. Multimedia technology by providing interesting illustrations 5. Describing information about the material in the form of meta data 6. Packaging material in the Sharable Content Reference Object Model	Ordinal
2	**Independent Variables** Accounting Comprehension Level	The level of student understanding of what has been learned in accounting courses.	1. Understanding Assets 2. Understanding Equity 3. Understanding Liabilities	Ordinal
3	Lecturer Skills	Actions to facilitate student learning directly or indirectly to achieve learning objectives	1. Skills open and close learning 2. Skills explaining and mastering classes 3. Skills ask 4. Skills give reinforcement 5. Skills do variation 6. Skills in demonstration 7. Skills using learning media	Ordinal
4	Student Achievement	Results achieved by students in accounting learning activities indicated by the value or number of learning outcomes	1. Introduction Accounting 2. Intermediate Financial Accounting 1 3. Cost Accounting 1	Ratio
5	**Variable Intervening** Motivation learning	The ability to conduct learning activities is driven by the desire of individuals and from outside to meet the needs	1. Intrinsic Element The level of discipline follows learning the level of perseverance understands the material Frequency in learning Self-reliance in performing the task 2. Extrinsic Element Encouragement to learn and prestation	Ordinal

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DISCUSSION

Data Analysis Techniques

1. Data Quality Test

The quality of data in a hypothesis test will affect the accuracy of the hypothesis test (Fatma, 2020). In this study, the quality of data generated from the use of instruments was evaluated with validity and reliability tests.

a. Validity Test

Validity Test is used to measure the validity or validity of a questionnaire. The statement item is said to be valid if the sig (2-tailed) value < alpha 0.05 (Ghozali, 2017). In this study all questions have a sig value of < 0.05 then the data is said to be valid.

b. Reliability Test

Reliability Test is used for questionnaires which are indicators of variables. A questionnaire is said to be reliable if a person's answer to a statement is consistent or stable over time. The reliability of the research instruments in this study was tested using the coefficient Cronbach's Alpha. If the alpha coefficient value is greater than 0.70 then it is concluded that the study is reliable or reliable (Ghozali, 2017).

sTable 1
Reliability Test

Variable	Cronbach's Alpha	
Accounting Comprehension Level	0.709	Reliable
Lecturer Skills	0.756	Reliable
Student Achievement	0.740	Reliable
Motivation Learning	0.799	Reliable
Online Learning	0.775	Reliable

2. Descriptive Statistical Test

Table 2
Descriptive Statistics

	N	Min	Max	Mean	SD
Mo Learning	153	19	41	31.46	5.749
Acc Compre	153	51	85	70.39	7.208
Lecturer Skills	153	7	20	13.59	2.892
Student Ach	153	6	16	14,47	1.260
Online Learning	153	14	35	22.52	4.169
Valid N (listwise)	153				

After observation, it is known that the minimum value of learning motivation is 19, the maximum value is 41, the average is 31.46 and the standard deviation is 5.749. Furthermore, the minimum value of online learning variables is 14, the maximum value is 35, the average is 22.52 and the standard deviation is 4.169. Thus, the average of respondents' answers gives a good rating and there are no high deviations.

3. Classic Assumption Test

In this study has been conducted a classic assumption test consisting of

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normality test, multicollinearities test and heteroskedasticity test. The result of the test that the data is normally distributed with a value of Asym. Sig (2-tailed) of 0.108, data does not occur multicollinearities with a tolerance value of > 0.1 and VIF value of < 10, the data also does not occur heteroskedasticities with an alpha value greater than 0.05 (Ghozali, 2017).

4. Path Analysis

Path Analysis is a method used to test the influence of intervening variables. Relationship patterns that reveal the influence of a fraction of other variables, either directly or indirectly through other variables as intervening (Ghozali, 2017).

a. The Effect of Accounting Comprehension Level, Lecturer Skills, and Student Achievement on Motivation Learning_1: Regression Analysis

The direct influence of Accounting Comprehension Level, Lecturer Skills, Student Achievement on Learning Motivation can be explained in the following regression equation 1 model:

Table 3
Model Summary

Model	R	R Square	Adj R Square	Std. Error
1	.730[a]	.533	.524	3.967

a. Predictors: (Constant), Student Achievement, Lecturer Skills, Accounting Comprehension Level

The output result of the summary model above can be known that the R2 value for these two equations is 0.533. Therefore, the magnitude of the value e1 can be calculated by √(1-R2). So the magnitude of the value e1 = √(1-0.533)= 0.467

Table 4
ANOVA

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	2679.102	3	893.034	56.744	.000[b]
Residual	2344.951	149	15.738		
Total	5024.052	152			

a. Dependent Variable: Motivation Learning
b. Predictors: (Constant), Student Achievement, Lecturer Skills, Accounting Comprehension Level

Based on the table above ANOVA test results or F test is 56.744 with a significant level of 0.000, it can be said that the Level of Understanding Accounting, Lecturer Skills and Student Achievement affects learning motivation.

Table 5
Coefficients[a]

Model	Uns Coeff B	Std. E	Stand Coeff Beta	t	Sig.
(Constant)	9.428	4.926		1,914	.058
Accounting Comprehension	-.050	.045	-.062	-1.101	.273
Lecture Skills	1.463	.112	.736	13.044	.000
Student Arch	.390	.258	.085	1.512	.133

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a. Dependent Variable: Motivation Learning

The results of the regression analysis output can be explained that independent variables i.e., Variables Level of Understanding Accounting and Student Achievement have no significant effect on dependent variables Learning Motivation with significance levels of 0.273 and 0.133 respectively while Lecturer Skills have a significant effect on dependent variables of Learning Motivation with a significance level of 0.000.

b. The Effect of Accounting Understanding, Lecturer Skills, Student Achievement and Learning Motivation on Online Learning_2: Regression Analysis

Table 6
Model Summary

Model	R	R Square	Adj R Square	Std. Error
1	.508[a]	.258	.238	3.638

a. Predictors: (Constant), Student Achievement, Motivation Learning, Accounting Comprehension, Lecturer skills

The output of the summary model above can be known that the R2 value for these two equations is 0.258. Therefore, the magnitude of the value e1 can be calculated by √(1-R2). So the magnitude of the value e2 = √(1-0.258)= 0.742.

Table 7
ANOVA

Model	Sum of Squares	df	Mean Square	F	Sig
Regression	682.901	4	170.725	12.896	,000[b]
Residual	1959.308	148	13.239		
Total	2642.209	152			

a. dependent Variable: Online Learning
b. Predictors: (Constant), Student Achievement, Motivation Learning, Accounting Comprehension, Lecturer Skills

Based on the table above ANOVA or F test results are 12.896 with a significant level of 0.000, it can be said that the Level of Accounting Understanding, Lecturer Skills and Student Achievement and Learning Motivation have an effect on Online Learning.

Table 8
Coefficients

Model	Uns Coeff B	Std. E	Stand Coeff Beta	t	Sig.
(Constant)	7.218	4.573		1.578	.117
Mo Learning	.406	.075	.560	5.402	.000
Accounting Comprehension	.039	.041	.068	.950	.344
Lecturer Skills	-.121	.151	-.084	-.805	.422
Student Arch	.097	.238	.029	.408	.684

a. Dependent Variable: Online Learning

The results of the regression analysis output can be explained that the Learning Motivation variable has a significant effect on online learning variables with a significance level of 0.000 each while the variables Accounting Comprehension, Lecturer Skills and Student Achievement have no significant effect on online learning variables with a significance level of

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0.344 each; 0.422 and 0.684. This is because the significance value is greater than the significance level used which is 5%.

Table 9
Hypothesis Acceptance/Rejection

Sig		Hypothetical acceptance/ rejection
0.344	Accounting Comprehension Levels have no direct effect on Online Learning	**H1 (rejected)**
0.422	Lecturer Skills directly influence Online Learning	**H2 (rejected)**
0.684	Student Achievement has no direct effect on Online Learning	**H3 (rejected)**
0.273	The Level of Accounting Understanding has no effect on Online Learning through Learning Motivation	**H4a(rejected)**
0.000	Lecturer Skills influence Online Learning through Learning Motivation	**H5 (accepted)**
0.133	Student Achievement has no effect on Online Learning through Learning Motivation	**H6 (rejected)**

Figure 2
Path Analysis Model

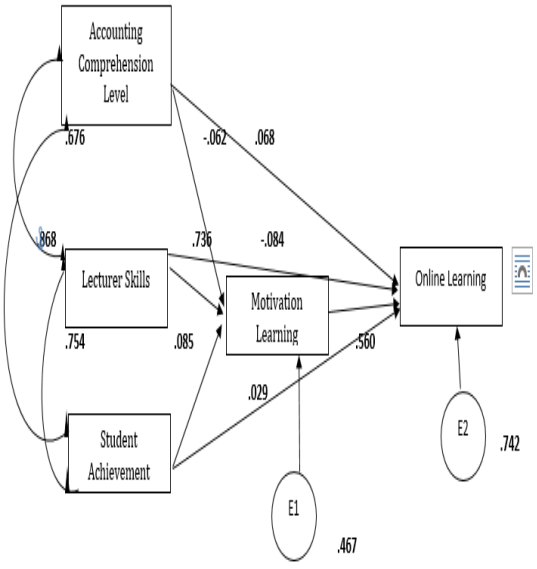

Table 10
Lecturer Skills Sobel Test on Online Learning through Learning Motivation

Sobel Test	Test Statistic	Two tailed Probability	Std.Error	
Lecturer Skills	0.79268678	0.0427	<0.05	Passed

Path analysis test 1 showed SPSS output results provide a standardized beta level of accounting comprehension on equations (1) p2 path of -0.062 and insignificant at 0.273 which means it does not affect learning motivation. In the SPSS output the equation (2) is the standardized beta value for the accounting comprehension level which is the p1 path value of 0.068 and insignificant at 0.344. The standardized beta value of learning motivation which is the p3 path value of 0.560 gives a significant influence with a value of 0.000. Magnitude e1 = √(1-0.533)= 0.467, and magnitude e2 = √(1-0.258)= 0.742. The results of the path analysis showed that the level of accounting understanding had no direct effect on online learning and had no significant effect through learning motivation towards online learning.

Path analysis test 2 showed SPSS output results provide a standardized beta value of lecturer skills on the equation (1) p2 path of 0.376 and insignificant at 0.000 which means it affects learning motivation. In the SPSS output the equation (2) standardized beta value for

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lecturer skills which is the p1 line value of -0.084 and insignificant at 0.422. The standardized beta value of learning motivation which is the p3 path value of 0.560 gives a significant influence with a value of 0.000. Magnitude e1 = √(1-0.533)= 0.467, and magnitude e2 = √(1-0.258)= 0.742. The results of the path analysis showed that lecturer skills had no direct effect on online learning and had a significant effect through learning motivation towards online learning.

Path analysis test 3 showed SPSS output results gave standardized beta scores of student achievement on the equation (1) p2 path of 0.085 and insignificant at 0.133 which means it affects learning motivation. In the SPSS output the equation (2) standardized beta value for student achievement which is a p1 path value of -0.029 and insignificant at 0.684. The standardized beta value of learning motivation which is the p3 path value of 0.560 gives a significant influence with a value of 0.000. Magnitude e1 = √(1-0.533)= 0.467, and magnitude e2 = √(1-0.258)= 0.742. The results of the path analysis showed that student achievement had no direct effect on online learning and had no significant effect through learning motivation towards online learning.

Hypothetical test result 1 shows the regression output result shows that the calculated t value is -1,101 with a level of significance of 0.344>0.05. This means that directly the level of accounting understanding has no effect on online learning. It demonstrates that hypothesis one is rejected. This is due to the lack of readiness from students majoring in accounting at universities in Pekalongan, Central Java, Indonesia for the online learning process during the COVID-19 pandemic because previously in the even semester of 2019/2020, face-to-face lectures have been held for 5 meetings. The obstacles faced by students is the implementation of extraordinary learning required students to quickly adapt and master the information technology (Pesudo, Putri, & Supatmi, 2016). This triggers the existence of online lectures that are rough even though students have been equipped with accounting theories and practices from the first semester to the even semester 2019/2020.

Hypothetical test result 2 shows that the regression output result shows that the calculated t value is -0.805 with a level of significance of 0.422>0.05. This means that lecturer skills directly have no effect on online learning. As a result, hypothesis two was rejected. This is due

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to the urgent conditions during the COVID-19 pandemic resulting in lecturers having to develop learning strategies with methods that are much different from before, demanded to immediately master the technology and methods of online learning along with teleconference tools and other software. It is in line with Sari and Zamroni (2019), asserting that still the lack of skill level and expertise of lecturers in the mastery of technology makes the lack of innovative in the online learning process as an example of lecturers always give assignments and students are asked to learn themselves from books, e-books, etc. or provide material in the form of power points without giving explanations and then students consume the results of the material resulting in less effective online learning.

Hypothesis 3 test results show the regression output results show that the calculated t value is 0.408 with a level of significance of 0.684>0.05. This means that student achievement directly has no effect on online learning. Thus, the three hypotheses are rejected. The Cumulative Achievement Index and good performance in accounting courses are unable to provide students with an appeal to online learning. Accounting is a scientific field of recording. Measurement, recognition to reporting of activities carried out by a business. In online learning, students complain about many courses that use calculations but if the theory cannot be understood properly because students study themselves so that preceptions can possibly be different from existing materials (Maudiarti, 2018; Mustofa, Chodzirin, & Sayekti, 2019).

Hypothetical test result 4 shows the regression output result shows that the calculated t value is -1,101 with a level of significance of 0.273>0.05. This means that the level of accounting understanding has no significant effect on learning motivation and learning motivation has a calculated t value of 5.400 with a level of significance of 0.000<0.05. This means learning motivation has a significant impact on online learning. It reveals that the level of accounting understanding had no indirect effect (through learning motivation) on online learning so the fourth hypothesis was rejected. This is because online learning is a new learning method for students so that there are advantages and disadvantages. This finding is relevant to Riyanda, Herlina, & Wicaksono (2020) claiming that students complained of bad signals, soaring spending while the family economy

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declined in the era of pandemic COVID-19 due to the large-scale social restrictions (PSBB) implemented by the government. Although they already have the ability to understand accounting, students are less motivated in online learning due to these constraints.

Hypothesis 5 test results show that the regression output result shows that the calculated t value is 13.044 with a level of significance of 0.000<0.05. This means that the level of skills of lecturers has a significant effect on learning motivation and learning motivation has a calculated t value of 5.400 with a level of significance of 0.000<0.05. This means learning motivation has a significant impact on online learning. It means that the skills of lecturers have an indirect effect (through learning motivation) on online learning so that hypothesis five is accepted (Priyono & Yushita, 2017). This is because the determining factor of online learning can run well and maximally, namely the skills and skills of lecturers in mastering technology for the teaching and learning process. The more skilled, expert, competent and innovative lecturers in teaching the higher the students are motivated in learning online because in essence humans have a high curiosity especially if online learning using sophisticated software, interspersed with interesting games so that online lectures do not feel boring. The digital era demands humans including lecturers and students to keep up with the development of the times in terms of fast-paced technology, wide, unlimited space and time then also applied in education.

Hypothesis 6 test results showed that the regression output result showed that the calculated t value was 1.512 with a level of significance of 0.684<0.05. This means that student achievement has no significant effect on learning motivation and learning motivation has a t count of 5.400 with a level of significance of 0.000<0.05. This means learning motivation has a significant impact on online learning. It shows that student achievement has no indirect effect (through learning motivation) on online learning so the hypothesis of six is rejected. This is because online learning is a new learning method for students in Pekalongan includes people who need to learn a lot, follow training and have not progressed like big cities. Students complained of poor signals, soaring spending while the family economy declined in the era of the COVID-19 pandemic and interest in the operation of less applications. Although the

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cumulative achievement index is very good, the value of accounting courses with A-A predicate but students are less motivated in online learning due to these constraints.

The results of the questionnaire distributed to respondents gave the results that an efficient application using WhatsApp group, an effective application YouTube, Zoom, Google Classroom with google meet feature and need to be improved system on e-learning from universities. Finch (2018) asserts that the tasks that must be done by students in the form of case deepening and training questions, resuming material, reviewing journal articles, proposals that are then poured in handwriting, word, pdf and sent by email, WhatsApp and e-learning.

CONCLUSION

The results of this study promote that the level of understanding of accounting, lecturer skills, and student achievement had no direct effect on online learning. Learning motivation is able to be an intervening variable of lecturer skill on online learning, while the level of understanding of accounting and student achievement has no significant effect on online learning through learning motivation. Thus, it can be concluded that the role in online learning conducted by students and lecturers must foster cooperation, agreement for the creation of an effective online learning process.

Internal student factors measured by the level of accounting understanding and learning achievement dis not have a significant impact on online learning through learning motivation due to the unusual learning process and the lack of readiness of students in online learning. Some obstacles, such as inadequate quotas, difficult signals, rising costs become problems that result in students being lazy to follow the online learning process. On the one hand, lecturer skills are a major factor in the success of online learning because it is able to have a significant influence on online learning through learning motivation. This is evidenced by the competence and expertise of lecturers in communicating delivering course materials, as well as acting quickly to adjust and innovate in the use of technology for online learning is able to improve students' learning motivation in the online learning process.

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