Students Perception of Virtual Class-Based E-Learning as a Medium for Financial Accounting Learning

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Abstract. The pandemic of COVID19 has affected education system, especially since the government issued the lockdown policy. However, it does not suspend learning ativities, which constitutes a formidable challenge for both educators and students. The purpose of this research was to know the effectiveness of the distance learning process through the use of *Google Classroom* in financial accounting class at Public Vocational High School 1 of Pagerwojo, Tulungagung. This was quantitative research using descriptive method and focusing on the evaluation of the learning process through online media. The research population was the eleventh-grade students, majoring in Accountung and Financial Institutions (AFI). The research involved 32 of AFI 1 students as the research sample. The reserach data were colleted using questionnaires, and the data were analyed using descriptive statistics. The research found that the distance learning using *Google Classroom* is effective enough. This is corroborated by the fact that students prefer *Google Classroom* to other online media*,* because they feel that the features of *Google Classroom* are easy to understand and run.

Keywords: effectiveness, Financial Accounting, *Google Classroom*, the pandemic of COVID-19

INTRODUCTION

The academic world after the outbreak of the COVID-19 pandemic has changed since the government established the lockdown policy. In order to break the chains of COVID-19 transmission, the government has stopped the traditional learning process, at least on a temporary basis, and replaced it with the online one, namely the distance learning. Information and comminiation tehnology (TIK) facilitate not only educative inlusion but also social inlusion through learning (Requena, 2015) because it has a deep meaning for learning processes (Swain & Hammond, 2011; and Wood & Cattell, 2014). The recent learning system has to immediately adapt to the condition of the pandemic. Mahalakshmi & Radha (2020) stated that the pandemic has given a rise to the establishment of online learning because learning processes have reached the phase of involving students in internet-based learning.

E-learning which is an important part of the 21th century's educational system (Sangrà, Vlachopoulos, & Cabrera, 2021), can be seen as a natural evolution toward the distance learning which means adopting electronic educational technologies in teaching and learning processes (Clark & Mayer, 2011; Sangrà et al., 2021; and Grabinski, et al., 2020). In an integrated system, e-learning portals containing any learning objects are enriched by multimedia and combined with the academic information system, communication, discussion, and other educational tools (Back et al., 2019 & Rachman, et al., 2021). According to Back et al. (2019), e-learning is presenting subjet matters through eletroni media, internet, intranet/extranet, satellite broadcasts, audio/videotapes, interactive TV, CD-ROM, and computer-based training (CBT). Back et al. (2019) stated that e-learning is the process of delivering subjet matters to anyone anyplace and anytime which involves using open technologies and creating flexible and distributed learning environments.

E-learning is an innovative approach to fulfilling students' needs (Morgan, 2015 & Sohrabi, Vanani, & Iraj, 2019). Some recent research finds that traditional, online, and hybrid learning systems make no essential differences in the learning outcomes of acounting, and in fact, most of the reserach expresses a clear preference for online learning over face-to-face learning (Fortin, et al., 2019 & Mccarthy, et al., 2018). Some research on e-learning shows statistically significant results. For instance, the research by Abbad & Jaber (2014), which velauates the effectiveness of the e-learning, shows that

on a whole students have positive perceptions about the adoption of e-learning system. Diab & Elgahsh (2020), who focused on the adoption of e-learning in nursing students during the pandemic of COVID-19, found a significant negative correalation between the obstacles they were facing and their attitudes towards e-learning. Mohammed, et al. (2020) conducted reserach on the adoption of online learning using various digital platforms in an effort to ensure the continuation of learning processes dring the pandemic of COVID-19. This research found that a minor part of the respondents felt satisfied with the adoption of e-learning because it offered them new experiences. In contrast, although 40% of the respondents liked the adoptions of online learning, more than half of the total respondents felt that the adoption of e-learning fell short of their expectation.

The learning media used during the COVID-19 pandemic is *Google Classroom*. Why should *Google Classroom* be used? Mahalakshmi & Radha (2020) mentioned pre-eminence of *Google Classroom*: 1) *Google Classroom* is a display of online learning platform; 2) it goes through an easy process of installation; 3) it offers easy access to subject matters; 4) it provides document storege on *Google Drive*; 5) it is money-saving; and 6) it allows teachers to monitor students' progress. *Google Classroom* is an effective alternative for those teachers who need a digital platform, in which they can present subject matters and hand out assignments during their adoption of distance learning. The application can be also a medium in which students hand in the assignments their teachers gave. It facilitates an interative process of learning, especially in the distance learning system.

The learning ativities of Public Vocational High School 1 of Pagerwojo are conducted online during the pandemic, by using *Google Classroom* as the learning media. In the beginning, the use of *Google Classroom* as the learning media posed many obstacles for both teachers and students. It greatly facilitated the process of teacehers' giving assignments to their students, but thus far this has not received appropriate feedback from students. This oncrete fact suggests a strong need for research on the effectiveness of *Google Classroom* as a medium for online learning.

As a matter of fact, the effectiveness of *Google Classroom* has been a topic of some previous reserach, one of whih is the research by Sabran and Edy Sabara, students of Faculty of Engineering of Makassar State University. The research shows that the use of *Google Classroom* is effective enough to be a medium for learning (Sabran & Sabara, 2019). Although sharing the same topic as the previous research, this research has different researh subjects: the subjects of the previous research are those students familiar with digital media, while the subjets of this research are vocational students majoring in accounting and financial institutions of Public Vocational High School 1 of Pagerwojo, who are by definition less familiar with digital media than those university students majoring in eletronics engineering.

The quality of a product can be assessed acording to some criteria, namely the product's being useful, efficient, effective, satisfying, learnable, and accessible (Asnawi, 2018). One of the criteria for quality mentioned above is the effectiveness of a product. For the purpose of assessing the quality of *Google Classroom*, the research aims to examine the effectiveness of *Google Classroom* as learning media   with the students majoring in accounting and financial institutions as the reserach subjects. Basically, the reserah tries to notice whether or not *Google Classroom* is an excellent choice as an effective medium for learning during the pandemic, in which learning activities are conducted online. In particular, this research aims to presnt an empirial finding about the effectiveness of the use of *Google Classroom* in the online course in financial acounting in Public Vocational High School 1 of Pagerwojo, Tulungagung.

METHODS

The method used in this research was the descriptive method. Hennink, Hutter, & Bailey (2020) stated that descriptive research methods are used to identify free variables, either in one or more variables (independent variables or free variables) without comparing those variables and disovering

their correlation with other variables. The research subjets were the eleventh-grade students majoring in AFI. The research involved the sample population of 32 eleventh-grade students of AFI 1 as the respondents. The data collected were analyed using descriptive statistics with the help of the SPSS software.

RESULTS AND DISCUSSIONS
1. Online Learning Using Media *Google Classroom*

Learning activities for the subject of accounting in the expertise of acounting and financial institutions in Public Vocational High School 1 of Pagerwojo were conducted online during the pandemic by using the media Google Classroom. The data collected from respondents filled in Google form showed that the learning process makes 50% of the students more comfortable as the subjet matters can be accessed everywhere. Meanwhile, 24,4% of them felt that there was nothing special in the use of Google Classroom, 23,3% felt it was interesting, and 2,3% of them considered it highly interesting.
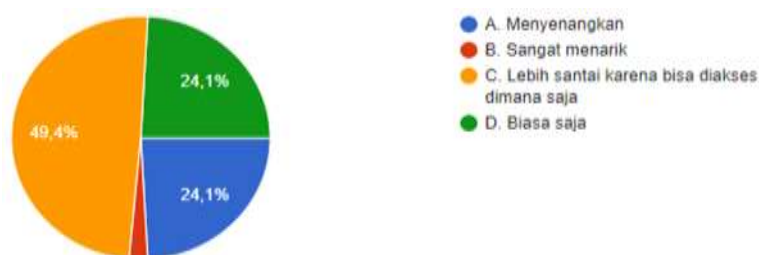

Figure 1. The percentage of students' perception of the online learning using the media *Google Classroom*

The data obtained from the respondents on the introduction to *Google Classroom* and the respondents' understanding of features on it showed that 44,8% of the respondents found it easy to understand features of *Google Classroom.* 35, 6% of the respondents considered some features of *Google Classroom* are easy to understand; 14,9% of them had difficulty understanding features of *Google Classroom;* 3,4% of them considered some features of *Google Classroom* are difficult to understand; and 1,1% of them needed some time to understand those features
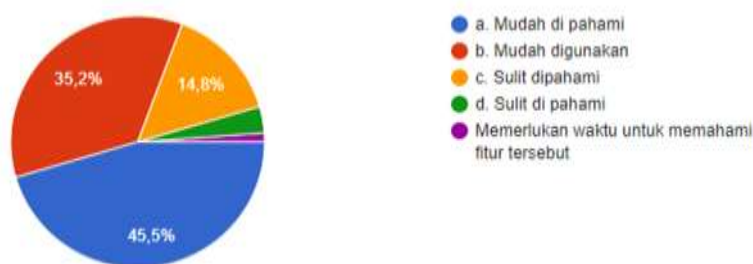

Figure 2. The percentage of students' understanding of features on *Google Classroom*

The data also showed that of all the online media used in distance learning, *Google Classroom*, was the most preferred media (68,8%), which was consecutively followed by WhatsApp (16,3%), school webs (8,1%), and Zoom Meeting (5,8%). However, 1,2% of the respondents preferred face-to-face learning to online learning.
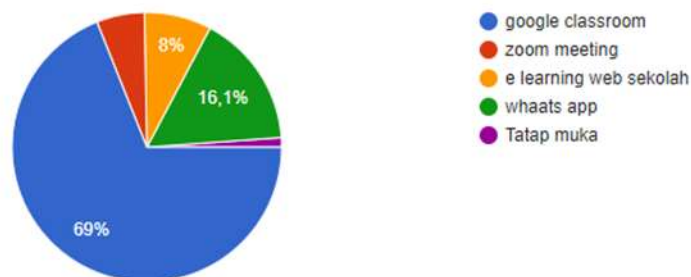
Figure 3. the percentage of students' perception of online learning

In case learning activities are still conducted online in the near future, *Google Classroom* will be still in use. The data showed that 62,1% of the respondents wanted *Google Classroom* to be still used in learning activities; 27,6% of them wanted that the use of the media is interspersed with the use of other media; 8% of them wanted *Google Classroom* not to be used anymore;, 1,1% of them wanted learning ativities were conducted offline (face-to-face learning); and another 1,1% of the respondents hoped no more distance or online learning, for they considered face-to-face learning to be more effective.

Figure 4. The percentage of students' hope for the use of *Google Classrom* in the future learning activities

2. The Readiness of Teachers and Students

The effective use of online learning media like Google Classroom requires not only internet connection but also the readiness of both teachers and students. Their active participation during the learning process also determines whether the media they are using is effective or not. The data showed that 94,3% of the respondents were ready to undergo the learning process – they were well prepared to go the online learning process suing the media Google Classroom. Only a few of them (5,7%) had not prepared themselves to do so.

Figure 5. The percentage of srudents' readiness for online learning using *Google Classroom*

Additionally, online learning also required teachers to be more active and innovative in presenting their lessons because in this learning system students received the subjet matters without teachers' further explanation. This was highly important for the achievement of the learning outcome, especially for such subjects as financial accounting. For more satisfactory outcomes, the learning process using *Google Classroom* needs to be supported by the use of other media. For example, teachers can use WhatsApp to give online student counseling in addition to the the course contents they deliver on *Google Classroom.* The data showed that 79,5% of the teachers provided positive motivation for their students through WhatsApp; 18,2% of them offered students a chance to ask questions about the lesson, and only 1,1% of them offered nothing other than course contents on *Google Classroom*. The research found that the online learning could produce significant result, just in line with the previous studies by Abbad & Jaber (2014); Bahasoan, et al. (2020); Besser, et al. (2020); Diab & Elgahsh (2020); and Kusumaningrum, et al. (2020).
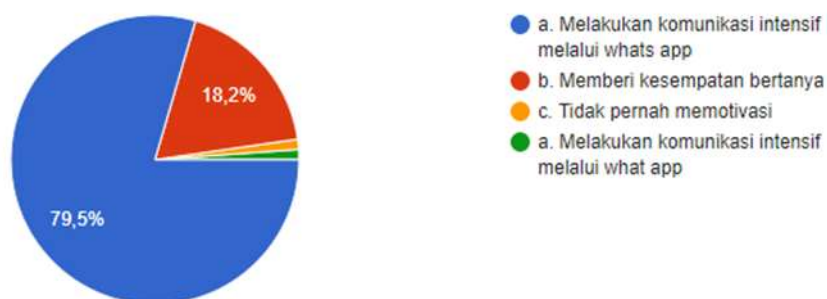

Figure 6. The percentage of teachers's giving motovation during the online learning

However, unfortunately, the establishment of online learning did not attain the optimal level since most of the students lived in the neighboring villages, which are montainous regions with limited acess to inteernet connection. Besides, some students were not ready for online learning because their handphones were not compatible with online learning media. Many of the respondents hoped that learning activities were conducted face-to-face, but both teachers and students had to accept the fat that the learning activities would be still conduted online as a consequence of the policy of *work from home*. This was in line with the findings of Ebaid (2020) and Kamalia (2021) about obstacles to the optimal level of online learning.

CONCLUSION

Despite its weaknesses, online learning is considered to be the available alternative to be provided during the pandemi of COVID-19. Online learning inlvolves using online learning media. In this case, the media *Google Classroom* is more greatly preferred than any other media like *Zoom Meeting* or school websites. Online learning requires both teachers and students to acquire tehnological familiarity and literacy, although some of them has not ready for online learning as yet.

In particular, online learning using *Google Classroom* is still an effective alternative for the delivery of the subject financial accounting in Public Vocational High School 1 of Pagerwojo, by making maximum use of other digital media to maintain and strengthen the interpersonal communication between teachers and students so that students' learning interest and motivation remain perfectly intact during the pandemic.

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