



THE INFLUENCE OF STUDENTS' PERCEPTIONS ON USE ELEARNING MEDIA IN ACCOUNTING COURSES

(Case Study of Economics Education Students, Faculty of Economic - UNG)

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ABSTRACT

Learning media currently has an important role in supporting the student learning process. The use of learning media now can be more varied. This study aims to determine student perceptions of the use of learning media in accounting courses for students majoring in economics education FE-UNG. This study uses a quantitative descriptive approach with data collection techniques, namely questionnaires in the form of Google Forms which are distributed to students majoring in Economics education, FE-UNG. The results of this study show the percentage results for each indicator as follows; the percentage results for the indicator for the use of instructional media were 81.3% included in the (Good) category, the percentage results for indicators of student attitudes towards the use of instructional media were 77.9% included in the (Good) category, the percentage results for indicators of the frequency of use of learning media were 74, 4% is included in the (Good) category and for the results of the percentage indicator of the benefits of using learning media of 79.1% is included in the (Good) category. For the average of the four indicators, a percentage of 78.2% is included in the (Good) category. Thus, it can be concluded that the perceptions of students of the Department of Economics Education, State University of Gorontalo towards the use of instructional media in accounting courses are in the good category.

Keywords: *Student Perceptions, Learning Media*

INTRODUCTION

Learning is a process characterized by changes in a person. Changes in the results of the learning process can be shown in various forms such as additional knowledge, understanding, attitudes and behavior, skills, habits and changes in other aspects of the individuals who study (Sudjana, 2010). The role of learning media in the learning process is one of supporting the learning process which can provide motivation and enthusiasm to students. A learning system is very necessary for an organization that can provide answers about what will be the goals in the learning process. Currently, there are many learning systems that can be used with a variety of learning media

which are expected to make it easier and clearer to understand the material provided by the lecturer.

The industrial revolution 4.0 has had a significant impact on human life. This also includes the world of education. Nowadays we are required to be able to adapt to all kinds of changes and developments over time. Along with this, the learning media used has become diverse. From the use of traditional to modern learning media. For example, the use of learning media was initially only based on whiteboards, books and charts, but now we can use social media which we can access using cellphones to access learning materials. One of the learning media that we can use is YouTube media. According to Huwaidah, A. I. (2019:38): "Youtube as a learning media really functions as a supporting media that can reveal editing values in education, can be practically used and can be accompanied by all groups including teachers and students, revealing information about developments in culture, technology, science. education, and economically, that is, for all groups, it is free." YouTube media provides a very attractive appearance to be used as a learning medium by displaying videos and audio visuals that can attract students' attention to study and do assignments so that this becomes a perspective and effort to support the teaching and learning process.

Perception is a cognitive process experienced by each person in understanding information about their environment, either through sight, hearing, perception, hearing and smell. The key to understanding perception lies in recognizing that perception is a unique interpretation of a situation, not a correct recording of the situation (Ridwan, 2016: 89)

According to Echols & Shadily in Pratisti & Yuwono (2018:138) Perception is a response to stimuli received by someone. The learning process carried out will influence how students respond to the material presented by the lecturer. Using variations in learning will create a good stimulus for students. So, learning media plays a very important role in the learning process in the classroom.

In line with research by Suripah, Firdaus, Fini Rezy Enabela Novilanti (2022) that student perceptions regarding the use of learning media and lecturer teaching methods have a positive and significant effect on student achievement which is

integrated with character values. Therefore, as a lecturer, you should use learning media and apply appropriate learning methods so that students can have a positive influence on student learning achievement.

Research regarding students' perceptions of the use of learning media is also according to research by M. Ridwan, NelviErizon, Purwantono, and Jasman (2020) that, the results of research conducted on 42 respondents showed that the respondents' achievement level was 83% which is in the range of 80% - 89% which means it is in the Good category. So, it can be concluded that students' perceptions of the use or use of e-learning learning media in the Mechanical Engineering Education Media course, FT UNP achieved good results.

The research conducted by researchers has a value of novelty or differences from previous research. Namely from 1) Research objects that use learning media in the form of LCD, YouTube, Zoom and other digital media in Accounting course material which is practical and theoretical in nature. 2) This research looks at the extent of the benefits obtained by students, in this case students, in using digital learning media as a learning medium. Such as making assignments that are uploaded using videos so that students can think creatively in making assignments given by lecturers. 3) Data analysis in measuring student perceptions in this study used a questionnaire with a total of 21 statements consisting of 4 indicators.

RESEARCH METHODS

The method used in this research is quantitative descriptive, namely research carried out to find facts about an object, group of people, system of thought, conditions or events that occur with appropriate interpretation (Hidayat & Sedamayanti, 2011:33). The aim of this descriptive research is to provide a description or overview of students' perceptions of the use of learning media in accounting courses in the FE-UNG economics education department.

Population can be interpreted as a generalized area consisting of objects/subjects that have certain qualities and characteristics determined by researchers so that they can be studied and then draw conclusions (Sugiyono, 2015). The population in this study were students who had studied accounting courses. The sample is part of the population. The sample chosen must be representative or represent the overall

characteristics of a population. Of the entire existing population. In this study, the researcher used a sample data collection technique using purposive sampling, namely where the researcher determines sampling by determining special characteristics that are appropriate to the research objectives so that later it is hoped that they can answer the problems of the research being researched (Suharsimi, 2011). The sample in this study was 37 (respondents) students majoring in economics education who had taken accounting courses.

Time and Place This research was conducted in 2023 at the Department of Economic Education, FE UNG, located at Jl. Gen. Sudirman No.6, Dulalowo Tim., Tengah City, Gorontalo City.

A research instrument is a data collection tool used to measure observed natural and social phenomena. Thus, the use of research instruments is to search for complete information about a problem, natural or social phenomenon (Sugiyono, 2015). The research instrument has been determined and implemented by distributing questionnaires via Google Form to collect data about student perceptions of the use of learning media in accounting courses.

RESEARCH RESULTS AND DISCUSSION

Based on the findings of researchers at the Department of Economic Education, Gorontalo State University regarding student perceptions of the use of learning media in accounting courses. From the results of distributing the questionnaire with a total of 21 statements consisting of 4 indicators, the results show as follows;

1. Use of Learning Media

One indicator in measuring the use of learning media is by giving statements to students about the use of learning media in accounting courses. The results of measuring the use of learning media can be seen in the following table;

Table 1.1 Use of Learning Media

Statement	Total		
	Presentase TCR	Category	Total Presentase
Use of Learning Media			

S1	74,3%	Good	100%
S2	79,7%	Good	100%
S3	77,0%	Good	100%
S4	79,0%	Good	100%
S5	96,6%	Very Good	100%
	81,3%	Good	100%

Table 1.1 shows that of the 5 statements above, statement five (P5) has the highest percentage "Lecturers use learning media that are not in accordance with lecture material" which is in the very good category with a percentage of 96.62% of the answers to the student questionnaire totaling 37 respondents. 33 students answered never (score 4), 3 respondents answered sometimes (score 3), 1 respondent answered often (score 2), and no respondent answered always (score 1). Meanwhile, statement one (P1) has a percentage of 74.3% in the (good) category, statement two (P2) has a percentage of 79.7% in the (good) category, statement three (P3) has a percentage of 77% in the (good) category. good), and statement four (P4) is included in the (good) category with a percentage of 79%. Based on the total percentage for indicators of learning media use, according to respondents' answers, students majoring in economics education were included in the good category with a total percentage of 81.3%. This means that the use of learning media in accounting courses has been carried out well according to students from the Department of Economic Education.

2. Students' attitudes towards media use

The aim is to see the attitudes of Economics Education Department students in using learning media in accounting courses. The following percentage of student attitudes towards the use of learning media in accounting courses can be seen in table 1.2 as follows;

Table 1.2 Student Attitudes Towards Media Use

Statement	Total		
	Presentase TCR	Category	Total Presentase

Student Attitudes Towards Media Use			
S6	82.4%	Good	100%
S7	71.6%	Good	100%
S8	80.4%	Good	100%
S9	75.6%	Good	100%
S10	82.4%	Good	100%
S11	75%	Good	100%
	77.9%	Good	100%

Based on table 1.2 above, it can be seen that all statements are in the good category, statement six (P6) and statement ten (P10) have the highest percentage, namely 82.4% and are in the (good) category. for statement seven (P7) has the lowest percentage 71.6% is in the (good) category, statement eight (P8) has a percentage of 80.4% is in the (good) category, statement nine (P9) is in the (good) category with the percentage is 75.6% and the eleventh statement (P11) is in the (good) category with a percentage of 75%. From all the statements above, the indicator "student attitudes towards the use of learning media" has a total percentage of 77.9% with the category (good). Based on the total percentage of the six statements above, it can be concluded that the attitude of Economics Education Department students towards media use is in the good category, therefore the use of learning media in accounting courses will have a big influence in receiving accounting learning.

3. Frequency of Use of Learning Media

The frequency of use of accounting learning media can be seen from table 1.3 below;

Tabel 1.3 Frequency of Use of Learning Media

Statement	Total		
	Presentase TCR	Category	Total Presentase
Frequency of Use of Learning Media			
S12	64.8%	Not Good	100%
S13	75.6%	Good	100%
S14	72.3%	Good	100%
S15	85.1%	Good	100%
	74.4%	Good	100%

The table above shows the poor percentage in the twelfth statement (P12). This statement is a negative sentence "Lecturers use learning media only at certain times" from the 37 respondents who were distributed to the twelve statement questionnaires (P12), 4 respondents answered (never), 16 respondents answered (sometimes), 15 respondents answered answered (often) and 2 respondents answered (always). The twelfth statement (P12) is included in the (poor) category with a percentage of 64.8%. Meanwhile, the thirteenth statement (P13), fourteenth statement (P14) and fifteenth statement (P15) are all in the good category with percentage figures of 75.6%, 72.3% and 85.1%. With a total percentage of the indicator "frequency of use of learning media of 74.4% in the (good) category." Therefore, for the indicators above, it can be concluded that the frequency of use of learning media is in the good category according to students from the Department of Economic Education.

4. Benefits of Using Learning Media

The indicator of the benefits of using learning media aims to see the respondents' answers to whether the use of learning media provides benefits to the learning of accounting courses for students majoring in Economic Education. For more details, see table 1.4 below;

Table 1.4 Benefits of Using Learning Media

Statement	Total		
	Presentase TCR	Category	Total Presentase
Benefits of Using Learning Media			
S16	83.1%	Good	100%
S17	64.8%	Not Good	100%
S18	81.%	Good	100%
S19	77.7%	Good	100%
S20	75%	Good	100%
S21	93.2%	Very Good	100%
	79.1%	Good	100%

Based on table 1.4 above, it shows a poor percentage in the seventeenth statement (P17) with the negative statement "I understand accounting learning more easily without learning media" with a percentage of 64.8% (not good), this is directly proportional to the statement twenty-one (P21) who had the negative statement "I don't feel the benefits of learning media" with the highest percentage of all statements, namely 93.2% (very good), from a total of 37 respondents who answered never (score 5) 29 respondents, 6 respondents answered sometimes (score 3), 2 respondents answered often (point 2), and none of the respondents answered always (point 1). Furthermore, statement sixteen (P16), statement eighteen (P18), statement nineteen (P19) and statement twenty (P20) have been included in the (good) category with percentages of 83.1%, 81%, 77.7% and 75%. With a total percentage of 79.1% which was included in the (good) category. This can be concluded that according to students, the use of learning media in accounting courses provides benefits in the form of understanding accounting courses that are easier to understand, and makes students more active in carrying out learning in class.

Thus, it can be said that students' perceptions of the use of learning media in accounting courses have a big influence and are in the good category in supporting the accounting learning process in the FE-UNG economics education department.

CONCLUSION

Based on previously determined research objectives and carried out by distributing questionnaires via Google Form to collect data about student perceptions of the use of learning media in accounting courses, totaling 21 statement items and consisting of 4 (four) indicators, then distributed to 37 (respondents) students majoring in Economic Education showed the percentage results for each indicator as follows; the percentage results for indicators of learning media use were 81.3%, included in the (Good) category, the percentage results for indicators of student attitudes towards the use of learning media were 77.9%, included in the (Good) category, the percentage results for indicators of frequency of use of learning media were 74, 4% is included in the (Good) category and for the results of the percentage indicator for the benefits of using learning media, 79.1% is included in the (Good) category. For the average (mean) of the four indicators, the percentage results were 78.2%, including in the (Good) category.

Based on the explanation above, it can be concluded that the perception of students from the Department of Economic Education, Gorontalo State University regarding the use of learning media in accounting courses is in the good category, this is proven by the existence of several statement items that are included in the (very good) category, namely statement 5 (five).) with a percentage of 96.62%, then statement 21 (twenty one) which has a percentage of 93.2% (very good). although there are several statement items that have poor percentages, namely the 12th (twelfth) statement with a percentage of 64.8% (not good) and the 17th (seventeenth) statement with a percentage of 64.8% (not good). Therefore, there is still a need for teaching staff to be aware of the importance of using learning media in the classroom to improve the learning process.

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