POSITIVE THINKING WITH LEARNING LOSS: OBSTACLE BECOME OPPORTUNITIES

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Abstract: The Covid-19 pandemic has affected many sectors, one of which is education. In the aspect of education, this has an impact on hindering face-to-face teaching and learning activities. All educational institutions are asked to stop the teaching and learning process both at school and on campus and replace it with a distance learning system. As a result, all learning models now have to take place online to break the chain of virus spread. At the beginning of the implementation of online learning, some people thought that online learning would be a learning loss because lecturers could not monitor their students, and lecturers and students panicked because of various new learning platforms and could not move on from old patterns. Online learning is considered ineffective in delivering material to students. While on the other hand, lecturers are required to be a facilitator, motivator, and evaluator of the learning process for their students. But over time, it turns out that learning loss barriers can be overcome. Even lecturers and students have wider opportunities to be more creative and innovative in creating a fun and conducive learning atmosphere.

Keyword: Distance Learning, Learning Loss, Creative and Innovative

Introduction

The Covid-19 pandemic forced many parties to adapt quickly. This is a challenge because education in Indonesia is not yet used to distance learning. The difficulties arise because they have not been trained to use the equipment for the distance learning model [2]. Lecturers and students, even the campus must be able to adapt quickly to this learning pattern. For some lecturers who are not proficient in using technology, they will certainly feel panicked because they have to understand and switch to using technology to deliver lecture material. Even some people feel that online learning will become a learning loss because lecturers cannot monitor their students, especially during practicum learning. Students are also vulnerable to learning loss because students must adapt quickly to these changes and must quickly capture the contents of lecture material or assignments given by lecturers quickly. The university must also quickly prepare infrastructure and bandwidth infrastructure that is more than sufficient to support the success of the teaching and learning process.

On the other hand, lecturers must move on from the previous habit of teaching with a lecture model, delivering material with a one-way learning system, and making lecturers the main source of knowledge, or even as the only source of knowledge (resources). While students just sit quietly listening to the material delivered by the lecturer until it's finished, only then can students ask questions.

Currently, lecturers must be able to become facilitators, motivators, and evaluators of the learning process that can facilitate students with more discussions and make students honed their analytical skills so that they become creative and superior individuals [1]. For this reason, lecturers must be able to choose appropriate learning media in each of their learning activities. Lecturers must also provide opportunities for students to be active and creative, so that students feel comfortable and happy with the learning process, Lecturers must be able to manage the operational learning process starting from preparing and organizing activities. In compiling learning activities, lecturers must start by setting goals to be achieved, so that students gain experience from each assignment. Lecturers must also be able to provide encouragement to students to be able to hone their abilities and potentials to express their opinions and give appreciation for the efforts given by their students. A lecturer not only provides information and directs student activities but also helps students to learn independently in providing feedback on their own work. Lecturers can help students develop self-concept by providing confidence that students actually can and are able to do something, thus creating a high sense of selfconfidence. That way, students can fully take part in every learning activity and practical knowledge and develop students' thinking power. Lecturers must be able to be assessors of student learning outcomes. Lecturers must also be able to become mentors and mentors for students.

Building a culture of quality education begins with the readiness of a lecturer. The role of lecturers can ensure the creation of effective learning that can improve the quality of higher education. Lecturers must be able to think creatively and adaptively to motivate students to think and think. A good lecturer is a lecturer who is able to transform science and technology [10]. This is done as a form of material enrichment according to the lecturer's specialization, which will then be shared with students as a form of practical approach. Lecturers must be able to create a learning atmosphere that can motivate students, and hone their competencies on an ongoing basis in line with the development

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of science and technology. Of course, this change must be balanced with improving the quality of human resources through the development and utilization of information and communication technology. In addition, lecturers must be willing to improve their competence in various fields of science

Various obstacles are faced with this online learning concept. Online learning is considered ineffective in delivering material to students. In addition, different infrastructures such as connection quality, gadgets, and internet quota which are still expensive are the main obstacles for both lecturers and students [7]. At the beginning of the application of online learning, there was an unstable network, limited internet quota and electronic devices, voice delays, delivery of material that was too fast by lecturers, voices that were not caught clearly, unstable internet network, platform applications that were less user friendly, or unclear voice are inhibiting factors that can cause learning loss because lecturers and students are equally frustrated with this situation. Not to mention the complaints of lecturers who feel they do not understand the competence of their students. Not infrequently the parents of students feel that face-to-face learning is like making it up and as if the lectures are entering an indefinite holiday period. However, over time, even for 1.5 years, lecturers and students have come to terms with this situation.

The improvement process in online learning continues to be carried out to fulfill the concept of blended learning which truly combines the face-to-face method in the classroom with e-learning [5]. The use of various online learning platforms is an alternative that really helps students during the pandemic so that students are not too left behind in lectures. Online learning is certainly expected not only to be a substitute for conventional learning (face to face), but later it is expected to be able to go hand in hand and be sustainable with conventional learning. Lecturers and students must use communication media and social media as data storage media that can be used to record all quality teaching and learning activities.

The success of lecturers in conducting online learning can be seen from the ability of lecturers to innovate in designing and preparing appropriate materials, learning methods, and applications. Creativity is the key to the success of a lecturer to be able to motivate students to remain enthusiastic in learning online and not be a psychological burden. This online learning process relies on other media such as ICT media which can be used as a form of delivering learning materials, one of which is through the use of E-Learning. This is needed as one of the interactive media that can help improve the quality of learning because students can access learning materials and can interact and discuss with lecturers widely, so that all learning process activities become very efficient in terms of time.

This paper tries to analyze online learning with all its dynamics based on the aspects (1) the media used; (2) Implementation of learning activities; (3) Obstacles in participating in learning; (4) The effectiveness of the media used; (5) Lecturer and student interaction; (6) Students' interest in participating in learning; (7) Mastery of the material by students; (8) Quality of teaching; and (9) Implementation effectiveness.

Method

By using a lecture evaluation questionnaire conducted at the end of each semester, an overview of the implementation of online learning that is part of the current educational process will be obtained and by using learning using learning media that can be accessed using internet services. Respondents selected were students participating in online lectures who took courses in the Accounting Study Program using online learning media so far, namely BigBluebutton, google meet, chat, video conferencing, skype, zoom, wa groups, and email. In this paper, the number of respondents is 137 students. The aspects tested are: (1) the interaction of lecturers and students; (2) Implementation of learning activities; (3) Students' interest in participating in learning; (4) Mastery of the material by students; (5) Quality of teaching; (6) The effectiveness of the examination; and (7) Obstacles in participating in learning.

Discussion

The Lecture Evaluation Questionnaire is filled out by students after taking the exam in each semester. Of the 137 respondents who filled out the lecture evaluation questionnaire from several courses taught by the researcher, the results were obtained as shown in Table 1 below

Table 1 . Respondent's Answer

Alternative Answer	Frequency	Percentage
Lecturer and student interaction		
Very good	98	71,53%
Good	35	25,55%
Bad	4	2,92%
Student interest in online learning		
Very Interested	101	73,72%
Not Interested	36	26,28%
Material by the lecturer		
Expert	86	62,77%
Not Expert	51	37,23%
Implementation of learning activities		
Very good	29	21,17%
Good	94	68,61%
Bad	14	10,22%
Quality of learning		
Very good	112	81,75%
Good	22	16,06%
Bad	3	2,19%
Obstacles in participating in learning		
No Obstacle	99	72,26%
Resistance	38	27,74%
The effectiveness of the exam		
assignment / take home online	127	92,70%
On-site exam	10	7,30%

Source: Processed data (2021)

Based on the table 1, it can be explained that in terms of interaction between lecturers and students, it was found that 71.53% of respondents answered that the interaction between lecturers and students was very good. This means that students feel comfortable with this online learning process and are able to absorb lectures well. The hope of lecturers as facilitators, evaluators and good motivators for their students can be realized. In terms of student interest in participating in online learning, 73.72% of respondents answered that they were very interested in participating in online learning. Thus the assumption that online learning is difficult, cumbersome, makes it impossible to concentrate, and the fear of students not being able to follow the lesson properly can be overcome. This means that lecturers can become good motivators for their students. In terms of mastery of the material by students, 62.77% of respondents answered that they had mastered the material given by the lecturer. This respondent's answer is very helpful for lecturers in evaluating the delivery of the material. This means that so far the lecture material delivered by the lecturer can be well received by students and students understand and master the lecture material.

In the implementation of learning activities, 68.61% of respondents think that the current implementation of learning activities is quite good. In addition, 81.75% of respondents think that the quality of learning that has been carried out so far has been of very high quality. Students feel that even though they do not meet face to face with the lecturers, students still feel the presence of the lecturer who greets and pays attention to them. Learning does not only stop at providing material, but also providing understanding of the material and exercises/tasks, conducting joint discussions with students, and giving students the opportunity to ask questions if there is material content that is not clear. Utilization of online learning by lecturers and students of course requires several stages such as preparation of facilities and infrastructure in the form of information and communication technology facilities and e-learning technology, strong policy support from university leaders, training and outreach to students and lecturers. This effort may not be maximized due to limited socialization, an unattractive and innovative appearance, and the low motivation of lecturers and students in dealing with changes in technological developments.

In terms of obstacles in participating in learning, 72.26% feel they have no problems in participating in online learning. In the early semesters when online learning was carried out, the obstacles in participating in learning were very high (64.19%). There are problems with voices that are not clearly captured, unstable internet networks, platform applications that are not user friendly, some students are thrown from the system, and cannot join again due to the influence of signals in bad places, so students cannot attend lectures. until finish. However, after online learning has been running for several semesters, students feel they are used to it and both lecturers and students learn

from the obstacles that occurred before and can find solutions. Even for the effectiveness of the exam implementation, 92.70% of respondents feel more comfortable choosing assignment / take home online.

With the analysis of each indicator in the lecture evaluation questionnaire, it can be explained that online learning activities after running for three semesters can run well. Almost all lecturers have tried to innovate by exploring various learning designs so that they can create an innovative learning environment for their students, using learning models that must quickly follow existing changes by continuously innovating to bring up new models that make it easier for students to receive knowledge transfer. From the student side, this online learning can be well received and makes students have independent learning and encourages students to be more active in lectures, although on the other hand lecturers are constrained because they cannot 100% monitor student activities during lectures, so there are still some students who feel difficulty in understanding the material presented online. This means that anxiety and fear of facing the threat of learning loss can be overcome if lecturers and students can make peace and have positive thinking with pandemic conditions, so that obstacles that arise at the beginning of the implementation of online learning can be controlled and overcome properly and even become opportunities for lecturers to think continuously about how to create new and attractive learning model innovations that hone students' thinking, creative and analytical skills

Conclusion

Based on the results of the research above, it can be concluded that the quality of online learning for the Accounting Study Program during this pandemic is quite as expected. This continuous online learning if used regularly with wise use of technology will certainly produce learning that becomes more interesting and meaningful. Indirectly, of course, this will be able to improve the quality of the university's human resources, so that it is not impossible that online learning which was previously an obstacle for lecturers and students, can actually be the first step for universities in perfecting Elearning and implementing blended learning, so that can create good learning.

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