THE INFLUENCE OF ONLINE LEARNING IN PUBLIC SECTOR AUDIT PRACTICUM ON STUDENTS PRACTICUM VALUE

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Abstract

Online learning is a system that can facilitate students learning more widely, more and more variedly. Through the facilities provided by this system, students can learn anytime and anywhere without being limited by distance, space, and time. The learning material studied is more varied, not only in verbal form but also in more varied forms such as visual, audio, and movement. This research aims to determine the effect of online learning on students' practicum grades in the public sector audit laboratory course at the Open University public financial accounting study program. The type of research used is quantitative descriptive method. The data collection techniques used in this research were practical ability tests, observation of student activity, and interviews. The data analysis technique for this research uses observation sheet data analysis techniques and test data analysis techniques.

Keywords: Online Learning, practicum grades, public sector audit laboratory

1 INTRODUCTION

Learning is a teaching and learning process. How do you get students to learn? One effort is facilitating students with various learning resources, including online learning. The quality of education is one of the educational issues that must be an important focus in improving the education system, especially about the quality of learning. Based on the various conditions and potential that exist, efforts that can be made to improve quality are to develop student-oriented learning. Student-oriented learning can be done by building a learning system that enables students to learn more interestingly, interactively, and variedly. Students must be able to have competencies that are useful for their future. Along with the development of technology and its supporting infrastructure, efforts to improve the quality of learning can be made through the use of this technology in a system known as online learning.

Practical learning that should be easier for students to accept and understand becomes learning that is difficult to understand because the practical learning process which is carried out online only uses media such as zoom meetings, Google Meet or WhatsApp to carry out each meeting.

Public sector audit laboratorium is one of the mandatory courses, especially for open university students taking the Bachelor of Public Financial Accounting study program. The success of learning in a course can be seen from the extent to which the learning objectives can be realized. In general, this is seen from the learning outcomes obtained by students during studying this course for up to one semester. Learning outcomes are changes in the behavior of students or students after receiving learning delivered in the teaching and learning process both in theory and practice as proven through the results of the final grades for a particular course.

Public sector audit laboratorium at universitas terbuka is carried out using online tutorials at www.elearning.ut.ac.id. Consisting of 8 sessions, in each session students are required to complete assignments, discussions and quizzes. Online tutorials contribute 30% to the final semester exam score. For assignments, the assessment is in the form of grades given by the tutor, for discussions the assessment is only in the form of feedback from the tutor. The author researched that in the last 2 semesters, there were many students who did not pass the public sector audit laboratory course. Then the author wanted to research why these students did not graduate, especially students in their tuition class.

According to Robeck, quoted by (Arba'at H, 2008) in Virtual Learning, virtual learning provides many benefits, namely: 1) applying skills in the science process (the use of science process skills), 2) scientific inquiry (science inquiry).), 3) critical thinking, 4) conceptual understanding and 5) understanding the nature of science.

According to (Ferreira et al., 2009) also explains several benefits that can be obtained by using online virtual laboratories, namely: 1) Reducing time constraints, if there is not enough time to teach all students in the lab until they understand, 2) reducing obstacles geographic if there are students who are located far from the learning center (campus), 3) Economical, does not require a lab building, tools and materials like in a conventional laboratory, 4) Improves the quality of experiments, because it allows them to be repeated to clarify doubts in measurements in the lab, 5) Increase the effectiveness of learning, because students will spend more and more time in the virtual lab repeatedly, 6) increase security and safety, because they do not interact with real tools and chemicals for science learning.

The development of a virtual laboratory is a need that must be realized immediately so that it can meet student needs related to the implementation of practical learning activities, especially in public sector audit laboratory courses. With the development of a virtual laboratory for public sector audit laboratory, it is hoped that learning activities can be optimized even though they

are carried out virtually (online). Several research results explain that the application of virtual laboratories can improve students' understanding of concepts (Hikmah et al., 2017). Apart from that, the application of virtual laboratories can also improve student learning outcomes (Muzana & Hasanah, 2018). The results of other research conducted by (Gunawan et al., 2015) also explain that the application of virtual laboratories in learning is also able to improve students' creative thinking abilities. Meanwhile, the results of research conducted by (Fajar et al., 2018) also show that the implementation of virtual laboratories can increase student motivation in learning.

Based on these problems, it has encouraged researchers to conduct research on UT students, especially the public financial accounting study program who take public sector audit laboratory courses.

2 METHODOLOGY

This research was carried out in the public financial accounting study program, faculty of economics and business, universitas terbuka. The method used in this research is a classroom action research method which focuses on online classes using online tutorial e-learning. The population of this study is fifth semester students who took the public sector audit laboratory course in the public financial accounting study program, faculty of economics and business, open university. The data collection techniques used were pre-study and post-study, as well as online observation. The data analysis technique uses mixed methods, namely quantitative analysis and qualitative analysis.

3 FINDINGS AND DISCUSSION

This research was carried out in 8 activity cycles. Each activity cycle corresponds to an online tutorial session on the e-learning system, namely there are 8 sessions. Learning begins with an introduction, watching the tutor's greeting video and reading the introductory description written by the tutor. Studying the RPS (semester learning plan), working on discussions and assignments 1 to 8. The tutor or lecturer provides feedback by assessing the discussions and assignments with objective grades and providing comments on the answers written by students. Students are also required to independently fill in the attendance link provided at each session so that their presence is recorded in the e-learning system. In session 8, students also fill out the tutor/lecturer survey link and can provide criticism and suggestions for improving the lecturer in the future.

Table 1. Observation Results of Learning Motivation in 2022.2

No	Keterangan	Session 1	Session 2	Session 3	Session 4	Session 5	Session 6	Session 7	Session 8
1	Attendance (Number of Students 28)	23	18	15	15	14	15	11	11
2	Working on Discussions	23	18	15	15	14	15	11	11
3	Working on Task	23	18	15	15	14	15	11	11

Based on table data, of the 28 students in the online tutorial class, only 11 students attended all the sessions until the students were declared to have passed the class. Meanwhile, the remaining 17 students did not graduate. This happens because the student does not access the online tutorial website on the page www.elearning.ut.ac.id, does not fill in attendance, does not do discussion questions and assignment questions, the student does not inform the tutor of the reason for not attending until session 8, so the tutor only assesses active students.

Table 2. Observation Results of Learning Motivation in 2024.1

No	Keterangan	Session 1	Session 2	Session 3	Session 4	Session 5	Session 6	Session 7	Session 8
1	Attendance (Number of Students 28)	13	14	13	14	12	13	11	14
2	Working on Discussions	13	14	13	14	12	13	11	14
3	Working on Task	13	14	13	14	12	13	11	14

Based on the table, of the 21 students in the online tutorial class, only 18 students were active at the first meeting. This happened again in the following semester, there was always a decrease in student activity in the online tutorial class for Public Sector Laboratory courses. This does not only happen in research classes but also in other tutor classes. Every semester, many students who take the public sector audit laboratory course do not pass the online tutorial class, so many of them retake the course in the following semester.

From the results of questionnaires distributed by researchers to students in public sector laboratory classes, the reasons are various, so they cannot attend classes consistently. If they just follow and do the class assignments, they will pass and won't have to repeat the course. If students take classes with independent study and high levels of initiative in attending lectures, they will graduate on time.

4 CONCLUSION

Suggestions from researchers are:

A) lecturers must further improve their teaching abilities and always innovate in learning, then lecturers should take more initiative in paying attention to students who are not active and asking why they are not actively attending class until the end.
B) students must be more active in studying and smarter in using various learning media, there is no reason not to attend lectures if they want to achieve a bachelor's degree on time without repeating lectures.
C) it is hoped that institutions will continue to improve facilities and infrastructure for students so that students will be more enthusiastic about studying, then provide facilities such as notification alarms for students who are not active in class, given notifications on their emails so that they pay more attention to their presence in their classes. Take.

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