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## Preparation of Papers in Two-Column Format for **TIC 2021** Conference Proceedings Online Learning: How do Accounting Teachers Feel?

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**Abstract**—The purpose of this study was to scrutinize the psychological effect of teachers in teaching online learning during the COVID-19 pandemic in accounting practicum lessons. The research uses a qualitative approach with a single instrumental type case study. The data collected was validated by using data triangulation techniques (source). The data were analyzed using the qualitative analysis method of the Miles and Huberman model (interactive model). The results showed that online learning was both fun and inconvenient, when teaching teachers were often distracted and distracted from other activities, online learning made teachers less time for relaxation, teachers also often experienced disappointment during learning for many reasons, online learning was felt to be boring and motivated the teacher. in teaching is also uncertain. But the good side of online learning is that it trains teachers in time management and the results are good and makes them feel calmer, less stressed and less depressed.

**Keywords**— Online Learning; teachers; COVID-19 pandemic

### I. INTRODUCTION

Coronavirus disease 2019 is one of the deadly virus outbreaks that has plagued the world. It has been more than two years that this virus is still endemic and has not ended until now. In Indonesia alone, this virus has existed since March 2020. Based on data as of December 13, 2021, 4,259,249 people have been infected with the COVID-19 virus. This figure is a fantastic number when compared to the total population of the entire population in Indonesia. This figure shows that every 250 people infect 62 people. Corona is a tremendous threat to health. On the other hand, COVID-19 has also had an impact on the education sector.

In the education sector, the existence of Covid 19 requires schools to switch from face-to-face learning to online learning. The goal is to minimize the spread of the virus in the school environment while learning continues. This online learning policy is stated in Circular No. 4 of 2020. Online learning has been running for more than 1.5 years starting from March 2020 until now. Many dynamics emerged from the implementation of this policy. This policy raises the pros and cons of many groups. From the Pro side, it states that online learning trains students to study independently at home, trains teachers to learn IT in learning and minimizes the spread of Covid 19. From the Cons side, it states that online learning is difficult and ineffective to implement. Although initially it had a positive effect on students due to variations in learning, due to the long duration of application, it caused learning saturation for

students, complaints of wasteful use of internet quota and other technical problems.

Apart from having pros and cons, online learning also creates new problems. The problems include uneven internet access, unsupported devices, high quota fees, not all teachers can use online technology, unprepared implementation of the teaching and learning process using online learning methods, and difficulties for parents in supervising and assisting their children in online learning.

From the series of problems above, online learning can also have an effect on the psychological side of teachers. This is because the learning process is related to the psychology of the teacher as part of the learner. Psychology and education are an interconnected entity. Education is an interaction between students and teachers in transferring knowledge and attitudes. This interaction requires an emotional approach between the two, resulting in closeness that facilitates the learning process. The interaction between the two becomes very important, because humans should be creatures that have an emotional sense. His every action is influenced by his inner emotions. These emotions affect the learning process that occurs. However, with online learning, the interaction between teachers and students becomes distant. The learning process no longer has direct interaction but is replaced by technology. This change is something that must be done in this time of Covid 19.

The results of the pre-research at SMK Negeri 1 Purbalingga in the accounting department by conducting interviews with teachers, it was obtained data that teachers needed to make adjustments for a long time to new policies related to online learning. Teachers also have difficulty in conducting intense interactions with students. In addition, especially for teachers who teach practicum subjects, they experience new learning obstacles, they have difficulty in explaining practicum online.

Technology that is present in online learning is able to bring those who are far away, but from a psychological perspective it is still a question whether technology can help or not. In fact, the teacher and students are kept away during the learning process, the emotional closeness of the two is also getting wider. This becomes a separate case study that needs to be researched and analyzed. How is the psychological effect of online learning felt by accounting teachers?



## II. RESEARCH METHODOLOGY

<sup>7</sup> This study uses a qualitative research approach with a single instrumental type case study[1]. This is consistent with a research study that focuses on a single case on the psychological effects of teachers on online learning. The psychology researched only focuses on educational psychology. This research is located in SMK Negeri 1 Purbalingga majoring in accounting. The learning focus that is highlighted is accounting practicum lessons. Data sourced from primary data and secondary data. Primary data is taken from the results of interviews with respondents and records of the online learning process, while secondary data is taken from documents or written sources at the research location. Research data will get precise and accurate data if using the right technique[1][2]. Therefore, the researchers adjusted the data collection technique with the data to be obtained, namely through interview techniques, documentation, observation and literature study.

The data obtained is then validated using data triangulation techniques<sup>3</sup> (sources), namely testing the validity of research data by comparing and checking back the degree of trustworthiness of information obtained through various sources, different times and tools in qualitative research[3][2]. After the data is valid, the last step is to analyze the data according to the problem formulation. The data analysis method uses the qualitative analysis method of the Miles and Huberman model or what is often referred to as an interactive model with the following stages: data collection, data reduction, data display and conclusion[4][5].

## III. RESULT AND DISCUSSION

Online learning for accounting teachers at SMK Negeri 1 Purbalingga is not new, because as long as students do industrial work practices (Prakerin) they have used it. Online learning at school uses the main application, namely google classroom for virtual classes, while for video conferences using google meet. Although not new, online learning during a pandemic is different from online learning when students practice industrial work. This difference is in the relatively long duration of online learning, which is more than 1.5 years, while in the industrial practice period it is only 3 months. Therefore, this online learning provides a new and different effect for accounting teachers, because they cannot meet face to face with students for a long time, the use of new online applications, new technology, new rules. Some of these things have become separate points for online learning during the Covid-19 period.

Furthermore, in detail, what accounting teachers feel in online learning, the following is an explanation:

**First**, online learning carried out during the pandemic is both fun and inconvenient. It's fun because the teacher has enough time to do other activities besides teaching. This happens because the duration of teaching time is relatively short with one lesson hour of 25 minutes, so on average learning will be completed around 11.30 WIB every day. In addition to the short duration, flexibility in teaching is also another supporting factor, as stated by one of the teachers:

*The joy of teaching can be flexible, being able to manage from home, homework can be taken care of and teaching is also on the way, which is clearly a lot of free time (Respondent, 2021).*

On the other hand, online learning is also inconvenient for teachers. This is a paradox here. The existence of online learning, makes the work of teachers increase. Teachers should be extra in preparing materials for learning.

*I have to prepare all in. so the material must also be really mature so that children do not get the wrong perception. If it's directly, it must be prepared as well, but at least I'm ready myself, at least it's in my brain. If I go online, my mistakes in preparing the material, even if it's just the wrong semicolon, can be fatal, it can lead to misunderstandings for students, this is a hassle (Respondent, 2021).*

Another inconvenient is when the teacher has to re-explain the subject matter. This happens when the teacher conducts learning using the google meet application which is only attended by a few students, while some others are not present. As a result, the teacher must repeat the material again to the absent student. The problem of providing character education to students is also difficult. The learning process is only limited to the transfer of knowledge to students. The process of character education cannot occur in the learning process because teachers and students are far apart.

*The importance of teaching is that the teacher meets the child, teaches character (Respondent, 2021).*

**Second**, in online teaching, the teacher's focus is often distracted. This disturbance comes from: difficult signals, noisy atmosphere when teaching online when the teacher is WFO (Work From Office) because other teachers are also teaching the same, disturbed by other additional tasks outside of teaching, and interference from the surrounding environment. Yudhira [6] also found a similar thing, when online learning takes place there are many disturbances both from outside and from inside. These disturbances make teachers unable to teach optimally to students.

This is the difference between online learning and offline learning. When teaching offline, the teacher can condition the classroom situation. Meanwhile, when learning online, it is difficult to do because the two are far from each other, not to mention the condition of students at home who cannot be conditioned by the teacher directly.

**Third**, the teacher does not have enough time for relaxation when learning to apply online mode. This is because the teacher's working time is not limited. Although the teaching time is relatively short, many students ask about the subject matter outside of working hours, both in the afternoon and in the evening. So, the teacher must explain it. Sometimes the time to explain also takes a long time.

*Sometimes until late at night they still take care of the student's WA. Explaining via WA also takes*



*longer. It's a bit annoying, but I still serve, because such children have potential* (Respondent, 2021).

**Fourth**, in online learning, teachers often feel disappointed. This is because the response of students who are not too enthusiastic about participating in learning. For example, when the teacher has prepared the lesson well, but when learning begins, only a few students join the google meet. Another example is when the teacher has explained the material for a long time, when the teacher asks the students none of the students have answered.

Technically, the Education Office recommends holding online learning using a video conference application, but in reality, the conditions that occur in the field are not as expected. Many students are absent from learning. Even though the teachers were disappointed, they still understood the condition of the students. This is because in general the economic characteristics of SMK students are on average lower middle class. Many of them have difficulty buying internet quota. This condition is also in line with the research findings of Purwanto [7] that distance learning has the impact of increasing the cost of purchasing internet quotas because online technology requires a network connection to the internet and quotas are more and more wasteful. This will increase the burden on parents' expenses.

**Fifth**, teachers feel bored teaching online, they want to immediately teach offline classes.

*I want to meet children, the class feels bored, in a relatively long period of time like this, I miss the atmosphere at school with students* (Respondent, 2021).

This is in line with the opinion of Pawicara and Conilie [8] who said that boredom occurs because the same activities are done every day. Another reason for boredom is that teachers have to compile complete material every day to share with students on Google Classroom. Moreover, if in compiling the material there are errors, so you have to repeat the same material at the next meeting. This doubles the job.

**Sixth**, teacher motivation in teaching fluctuates. The decrease in teacher motivation is due to the large amount of homework that must be done, the necessity to make complete material to be shared every day, and to self-correct the answers from students which usually when offline can be corrected together and explained.

In addition to these factors, the decline in teacher motivation in teaching is caused by the passiveness of students in learning. Teaching online using a separate platform that requires teachers to teach continuously, students are mostly passive when learning takes place which is the cause of the decrease in teacher motivation when teaching because there is no reciprocity.

Teacher motivation will rise again if students respond and are active again during learning. This makes the teacher more enthusiastic and makes the classroom atmosphere more fun. This is in line with the opinion of Harun [9] which states that attitudes, interests and motivation play an important role in determining learning to run well. Teachers and students should

always try to cultivate attitudes, interests and motivation between them. Teachers and students must work together so that the teaching and learning process can achieve the goals.

**Seventh**, the teacher is able to do time management well during the covid-19 pandemic. People who have time management can use and make the best use of time, as optimally as possible through organized and mature activity planning. A person can plan and use time efficiently and effectively so as not to waste time in his life [10]. There is no problem in allocating time to teach students or to do other work. The teaching schedule that has been made is very helpful to remind the teacher in teaching. Even if at the same time the teacher has other activities, learning can also continue because the Google Classroom application provides a schedule menu to set the time when the subject matter will be shared.

The existence of WFH (Work From Home) and WFO applied in schools also does not make teachers complacent. Automatically, if teachers are WFO then they can fully teach online in schools. even if it's WFH, it's also not a problem because the teacher just needs to adjust it. During WFH, it is time for teachers to teach, while their free time can be used to do other activities at home.

**Eighth**, the teacher feels calmer, less stressed, and less depressed in dealing with online learning because the time management is arranged well. This indicates that those who are able to manage time well will avoid stress [11]. Flexible teaching hours, short teaching duration, and the existence of WFH and WFO during the pandemic are the main reasons teachers feel calmer and not afraid of the covid-19 virus. Not stressed because of the flexible teaching time and not depressed because the teaching time is relatively short.

Although in the implementation of online learning there are still obstacles, the teacher tends to relax and just relax. Teachers are more grateful because during this pandemic they can maintain their health while teaching remotely. The moral burden was slightly reduced due to the instructions from the Education Office contained in Circular No. 4 of 2020 that online learning prioritizes student safety not on achievement of grades, so learning does not require academic grades but prioritizes fun learning and students do not contract COVID-19.

*So we just bring happiness, there are no demands for achieving grades, the important thing is that we are safe, the students are safe, just make them happy so that the immune system is strong* (Respondent, 2021).

#### IV. CONCLUSION

After describing the results and discussion of the research above, it can be concluded that what accounting teachers felt when teaching online was: online learning was both fun and inconvenient, when teaching teachers were often distracted and distracted from other activities, online learning made teachers less time for relaxation, teachers also often experienced disappointment during learning for many reasons, online learning was felt to be boring and motivated the teacher. in teaching is also uncertain. But the good side of online learning



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