

The Determinants of Effectiveness Online Learning Media: A Case Study in Accounting Study Program at Universitas Medan Area

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Abstract: This study aims to analyze the effectiveness of online learning in terms of student perceptions, emotional intelligence, and the use of online media during the covid-19 pandemic. This quantitative research approach uses a questionnaire survey technique and descriptive data analysis. The sampling technique is simple random sampling, and the sample obtained research is an active student of Accounting Studies Program at the Universitas Medan Area semesters 2, 4, and 6. The research results show that the perception of students on learning online in the past pandemics Covid-19 through a various selection of media online considered effective and help improve students' emotional intelligence.

Keywords: *Student perception, intelligence emotional, Online media, Covid-19*

Introduction

The Covid-19 pandemic is still ongoing today, and this outbreak has a significant impact on various aspects of life, ranging from health, economy and education. The Indonesian government has made various efforts and efforts to stop the spread of the virus, including minimizing direct contact between humans. These efforts impact the education sector by eliminating the face-to-face learning process in class during the pandemic until an unspecified time limit (Harefa,2020). Online learning, which is practised in the field, also has two sides of assessment: positive and negative impacts. The positive impact is obtained if implemented or followed seriously, whereas the negative impact

is obtained when it is not earnest in carrying out online learning. This online learning is quite long, which both educators and students feel. Thus, it will automatically impact certain areas of the individual learning process (Hartino et al., 2021). These positive and negative impacts can be seen through the perceptions of educators and students who undergo online learning. Jalaluddin (2003) suggests that each individual's perception can be different even though the things observed are the same. Therefore, perception can also be said that a person's thoughts from a particular situation.

In its implementation, the teaching and learning process during the COVID-19 19 pandemic makes more online learning media. According to Kuntarto (2017), online learning is a learning process that utilizes multimedia

technology, video, virtual classes, animated online text, voice messages, email, telephone conferences, and online video streaming. Online learning can be interpreted as learning whose implementation uses the internet, intranet and extranet networks or computers that are directly connected and wide in scope. Learning to use the media online is certainly cause new problems. Readiness of facilities and infrastructure such as a network, the Internet, and communication media (mobile phones and laptops) are examples. The most prominent is managing this issue so that productivity can learn to walk correctly. An emotional intelligence person holds an essential role in this case. Emotional intelligence is the ability to think, understand, and manage emotions (Härtel et al., 2010). It can also be said that emotional intelligence is a psychological factor that can increase a person's ability and productivity (Waheed et al., 2017). Thus, the concept of emotional intelligence is the ability to manage emotions in himself and feeling on the other to generate output products for the individual or organization.

This change in the learning system has had a significant impact on the world of education (Simatupang et al., 2020). Changes in learning methods by classical and face - to face methods which later turned into online methods, caused various reactions from students (Kusnayat et al., 2020). A phenomenon found during the online learning process is that few students complained about learning online. In addition to increasing the cost for internet quota purposes, students also do not get relief in tuition fees. The number of tasks that over make students lazy to simply run its obligations in the task lecture. In addition, difficulties in mastering and understanding the material are caused by disruptions in sending information from lecturers to students, which can occur from various factors: learning media. The phenomenon described above underlies the researcher to analyze Student Perception, Emotional Intelligence, and Utilization of Online Media on the Effectiveness of Online Learning at the Accounting Study Program, Medan Area University.

Literature Review

Kotler and Keller (2007:177) state that satisfaction is feeling happy or disappointed someone who emerged after comparing the performance or results of the product are considered against the expected performance. In this study, the satisfaction used as the goal is student satisfaction, related to how the responses and perceptions of students of the accounting study program at Medan Area University use online learning platforms to understand the learning materials provided by the teaching staff. Reference used in assessing the satisfaction of the students are; 1) understanding the cognitive power educator (teacher/lecturer) and 2) motivation to learn the students in understanding the learning material good factor internal, namely an interest in learning, ability to think (Intelligence), health and fatigue (Cahyono, 2018).

Effectiveness in learning to teach is cost-effectiveness in reaching the target that has been determined. In this case, effectiveness can occur if two-way communication between teaching staff and students through the learning platform is present. In addition, in the learning process, students should be able to use the ability (a) cognitive, namely the ability of which in respect to knowledge, reasoning, or the mind consists of categories of knowledge, understanding, analysis of knowledge, understanding analysis, synthesis and evaluation; (b) affective, namely the ability that prioritizes feelings, emotions, and different reactions with reasoning consisting of the categories of acceptance, participation, attitude assessment, organization, and the formation of life patterns; and (c) psychomotor namely the ability that prioritizes appearance physical which consists of perception, readiness, movement guided, movement of the complex, the adjustment patterns of movement, and creativity to strengthen information targeted learning for in the evaluation (Kompri, 2016).

Learning online can be accomplished by using media tailored to lecturers and students' needs, convenience, and benefits. In practice, learning online has had several requirements,

among others: a) there are the organizers and participants in learning activities online, b) thinking positive, positive force instructor and participant students in activities learning online, c) a method of learning all students can accept that, d) evaluation of the teaching and learning process of online learning, and (e) the existence of feedback from the organizers of online learning. In practice, online learning creates conversation in the process. In the interaction with new teaching methods, students are influenced by their perception of that, which is helpful to increase the interest of the participant students to study online (Adijaya, 2018: 106).

Perception is a response or acceptance of opinions directly from something or someone's process to find out some things experienced and understood cognitively. According to the KBBI, perception is a direct response (acceptance) of something. Perception is a response that each individual owns through a process based on thoughts and feelings. When the individual's five senses receive the stimulus, the individual selects at that time. Furthermore, people interpret the stimulus and produce a more direct result, namely the reaction. Reactions could be a negative or positive perception (Erin & Maharani, 2018: 340). Rahmani (2020:29) states that the perception of a series of processes involves including a message or information to the brain via the individual's five senses.

Perception is an interpretation process obtained by individuals through an assessment process with good, bad, satisfied, and dissatisfied criteria. Student perceptions can be assessed from satisfaction rather than online learning. The level of satisfaction in question is a feeling that arises because of the realization of desires and hopes. It can be concluded that satisfaction represents student perceptions (Rahmawati & Muslima Isnanda Putri, 2020:19). Measuring student perceptions consist of three sub-indicators: the teaching and learning process, capability (lecturer competence), and facilities and infrastructure.

The teaching and learning process in various aspects is closely related to emotional intelligence. Currently, competition in the share of the world of work is very competitive.

Prospective workers are judged by the company's academic/intellectual Intelligence (IQ), namely emotional intelligence (EQ). Intelligence is the ability to master or understand all things. Jahja (2011:391) explains that intelligence is the ability to see a pattern and describe the relationship between past and future knowledge.

According to Goleman (1998), intelligence emotional is the ability to recognize the feelings of our own and the feelings of others, motivate ourselves alone, and manage emotions with both work emotions on themselves alone and in relationship with the others. Goleman (1998) describes the indicators of emotional intelligence into a five-part primary, namely self-awareness, self-control, motivation, empathy, and social skills. The rules do not limit online learning educators in choosing and using online media to be used. But educators must refer to the principles of online learning that the government has determined. Students can also use the media used by educators to communicate in education. Both interaction models can be used in learning as a whole (Kusumawardhani, 2021).

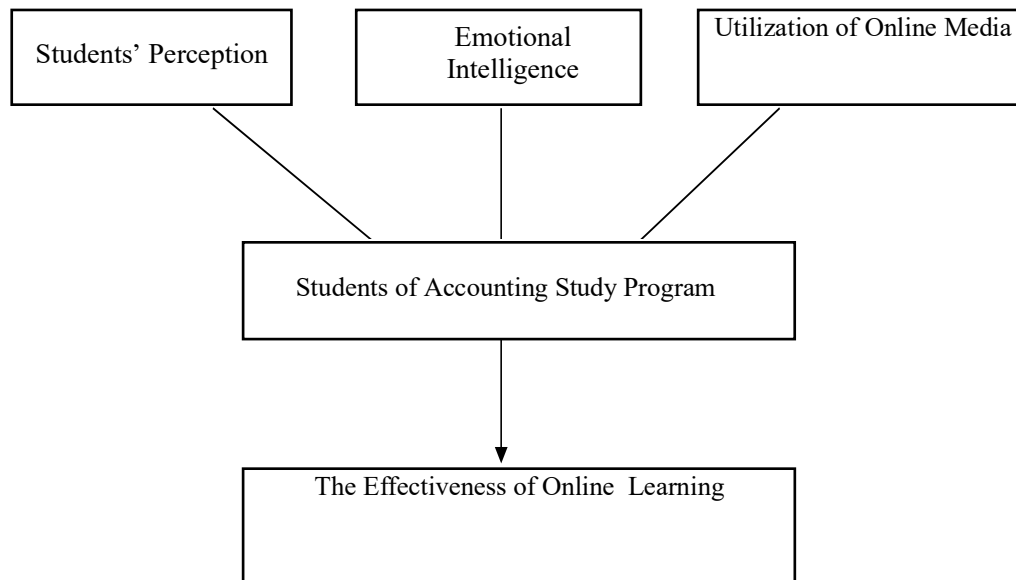
In conducting research related to the analysis of the effectiveness of online learning for students, an assessment of how much online media or platforms are used for the learning process is needed. The response of students is required in research. The researchers can deduce the learning platform, such as what the students are desired. Due to the learning process in the form of quantitative such as counting and estimating, a direct approach is needed to provide insight sufficient to students. The researchers require their qualitative data processing with direct observation to students to determine media use online. In this study, the learning platforms used as reference are UMA's Learning Management System (LMS) or e-learning, Zoom, Google Meet and Google Classroom.

Rusdiantho (2021) suggests that lecturers always motivate students to help students in the learning process. This research on emotional intelligence refers to Efriyenti (2018) study that self-knowledge, self-control, motivation, empathy, and social skills have a positive and significant effect on student understanding.

Research on online media put forward by Perdiana (2020) states that Google Classroom, Zoom Meeting, and E-Learning media are very effective in the learning process during the

COVID-19 pandemic. The following is figure explains the conceptual framework as a flow of research steps:

Figure 1. Conceptual Framework



Methods

This research is quantitative research where research data is obtained through surveys using research questionnaires and interviews as supporting data to conclude. Research questionnaires were distributed via an online form to a predetermined target sample. The population in this study were all students of Accounting Study Program University of Medan Area semesters 2, 4 and 6 are as many as 725 students. The sample selection method is simple random sampling. According to Herry in Sugiyono (2015), in the Nomogram Sample table, at a significance level of 5% with a population of 750, the minimum number of samples used is 238. Research questionnaires were distributed to 350 respondents. The number of questionnaires was returned as many as 326.

This study assessed student perceptions of online learning on three indicators: the teaching and learning process, capability (lecturer

competence), and facilities and infrastructure (Maulana, 2020). Emotional intelligence, according to Goleman (1998), is an indicator used to measure a person's emotional intelligence through self-knowledge (self-awareness), self-control, motivation, empathy, and social skills (social skills). The use of online media is assessed based on student responses to the ease of accessing online learning media applications in the learning process, consisting of the UMA Learning Management System or e-learning, Zoom, Google Meet and Google Classroom.

Each of the above variables was measured using a Likert scale with a positive questionnaire statement. The analytical method used in this research is descriptive. The data processed using the software SPSS to test the validity and reliability of the item questionnaire subsequently be analyzed the results of the processing data descriptive by using Microsoft Excel.

Results and Discussion

Characteristics of Respondents

Based on research conducted by distributing questionnaires using the google form media, 326 students of the Accounting study program became the research sample and filled out online

questionnaires. The characteristics of the respondents are that students who fill out the questionnaire are in even semesters (semesters II, IV and VI) and that as many as 130 people (40%) are male and 196 people (60%) are female (Table 1).

Table 1. Respondents Demography

Sex	Number of Respondents	Percentage
Male	130	40%
Female	196	60%

The distribution of respondents based on subjects taken is presented in Table 2. Introduction to Accounting in Semester II as many as 113 people (35%), Intermediate

Financial Accounting in semester IV as many as 107 people (32,5%) and Advanced Financial Accounting in semester VI as many as 106 people (32.5%).

Table 2. Respondents based on subjects taken

Subjects	Number of Respondents	Percentage
Introduction to accounting	113	35%
Intermediate Financial Accounting	107	32,5%
Advanced Financial Accounting	106	32,5%

Student Perception on the Effectiveness of Online Learning

Questionnaire perceptions of students towards the effectiveness of learning online are composed of three sections or sub-indicators: learning process, capability (competence of lecturers) and facilities with a total of as many as 16 grains statements (Maulana & Hamidi, 2020). Each statement item uses a Likert Scale, namely: Strongly disagree (1), Disagree (2), Neutral (3), Agree (4) and Strongly Agree (5).

Online learning is one of the learning methods carried out by all educational institutions during the COVID-19 pandemic, and this aims to break the chain of COVID-19 spread in school and lecture areas. Related to teaching at a lecture online with the use of various media learning greatly influenced by students' perceptions to improve students' quality and activity

(Rusdiantho & Elon, (2021). The results shown in Table 3 are the results of the mean average highs of students who answered statements related to the process of learning to teach online states strongly agree 135%. It means that the student response positively related to the holding of learning online with their ease of access, more easily understand the material faculty with media that is attractive, and the benefits perceived by students is more significant.

However, several respondents with a variety of answers answered that they disagreed on the aspects of the teaching and learning process, with an average of 47%. They consider learning online has become difficult because of the facilities, the use of technology proficiency and ease of getting constraint signal in the area of environment home the missing signage and result in delays in the teaching and learning process.

Table 3. Perception of effective online learning

No	Indicator	SD		D		N		A		SA	
	Teaching-Learning Process	F	%	F	%	F	%	F	%	F	%
1	Implementation of online lectures can be accessed easily	17	5.2%	51	15.6%	67	21%	89	27%	102	31%
2	Implementation of online lectures on time and according to schedule	30	9.2%	46	14.1%	77	24%	89	27%	84	26%
3	The lecture is online adds to the understanding of the theory and skills	36	11.0%	74	22.7%	90	28%	35	11%	91	28%
4	The material presented online is in accordance with the syllabus	15	4.6%	56	17.2%	18	6%	100	31%	137	42%
5	Ease in submitting assignments/reports practicum	45	13.8%	52	16.0%	23	7%	77	24%	129	40%
6	Learning online, exams, and assignments are online to make the burden of learning online is more severe than usual.	51	15.6%	31	9.5%	24	7%	74	23%	146	45%
7	Online learning makes it easy to form cooperative groups among students, such as research and group work	32	9.8%	34	10.4%	5	2%	65	20%	190	58%
8	There is an increase in the value of learning online	31	9.5%	32	9.8%	3	1%	54	17%	206	63%
Teacher Competence											
9	Lecturers always accompany when learning online until finished	12	3.7%	13	4.0%	34	10%	32	10%	235	72%
10	The lecturer explains the direction and purpose in each lesson are online	23	7.1%	15	4.6%	67	21%	47	14%	174	53%
11	Lecturers provide opportunities for students to ask questions and discuss	35	10.7%	18	5.5%	54	17%	56	17%	163	50%
12	Lecturers respond to the questions raised during the lecture is online	41	12.6%	23	7.1%	22	7%	54	17%	186	57%
13	The presentation of the material by the lecturer is very interesting and easy to understand	54	16.6%	25	7.7%	11	3%	57	17%	179	55%
Facilities and Infrastructure											
14	The material on the online learning provided by Good	21	6.4%	34	10.4%	56	17%	54	17%	161	49%
15	I have the tools/equipment to do the practicum at home according to the instructions provided given	23	7.1%	56	17.2%	32	10%	88	27%	127	39%
16	The institution's <i>online</i> learning facilities or rooms make it very easy and help you in the learning process	31	9.5%	51	15.6%	10	3%	90	28%	144	44%

According to Zimmerman (1986), students need to learn the thought process to motivate themselves to achieve learning goals. This ability is known as Self-regulated learning or self-regulated online learning. Self-regulated learning (SRL) refers to students' control over their goals, obtaining information, and self-development by recognizing, monitoring, and directing their actions. SRL cannot be done if students do not know themselves well and do not understand what they want.

The online learning process also cannot be separated from the role of a lecturer as a facilitator in the world of lectures in sharing

knowledge. Based on the results of tabulation, table 2 states that lecturers' ability in teaching and providing knowledge to students gets the highest average score of 187.4%, with the answer Strongly Agree. It means that students felt satisfied with the performance of lecturers in the presentation of the material. Media learning created by lecturers and the ability of lecturers to answer any questions meet students expectations

Most lecturers' responsibilities are assessed in online learning because interesting material will make students understand better and continue to follow learning until the end of the session. As the key to running the teaching and

learning process, lecturers must provide a lot of convenience to students. Suppose the role of the lecturer is passive and only taught in one direction. In that case, the student who is usually learning online will turn off the camera or do not respond to the presented material.

Aspects of facilities and infrastructure in online learning are an additional value of facilities/media major as a source of power in achieving the learning objectives. Based on the research results in Table 3, the infrastructure aspect received a positive response from students regarding the equipment facilities for online learning; namely, the average answer strongly agreed with an average of 144%, meaning that online learning materials are well available and easily accessible. As many as 47% of students responded that they disagreed because it was caused by media or gadgets with low specifications that were not compatible in accessing lecture material. Students' difficulties in using learning applications are also obstacles to students' inability to use devices.

A positive response from the students to the facilities and infrastructure supported by a campus that provides quota internet is free of charge every month and an additional quota of each month from the Ministry of Education and Culture. Media online make students more proficient or increase in using technology. It is closely related to the disruption of technology included in the industrial revolution 4.0. Humans must adapt and coexist with technology, both in the world of education, the industrial sector and other business sectors. According to research from Kusnayat et al. (2020), the use of learning technologies online has managed to achieve the effectiveness of learning online by 11 per cent.

This achievement was researched by the National University, Costa Meda, California, USA research in three facilities. As a pilot project in creating a framework for online teaching and professional development in higher education. The results showed increased student engagement, satisfaction, learning and achievement. Three faculty members were surveyed to determine their engagement and

satisfaction. They found the students to respond positively to this and see the involvement of the students, between students involved in the assignment given and active students to instructors in learning.

Emotional Intelligence on the Effectiveness of Online Learning

The emotional intelligence questionnaire on learning effectiveness has a 14 point statement. (Asrarudin & Goddess, 2021) Each item statement using the Scale Likert, namely: It does not agree (1) Do not agree (2), Neutral (3), Agree (4) and Very Agree (5). The results can be seen in table 2.

Based on the research data in table 4, it was found that for the self-introduction indicator, 2.1% of respondents answered strongly disagree, 3.7% disagree, 21% neutral, 10% agree, and the remaining 63% strongly agree. These results indicate that good self-knowledge will significantly support the effectiveness of online learning. Furthermore, for indicators control themselves, 7.8% of respondents answered very not agree, 7.2% do not agree, 23% neutral, 19% agreed, 43% highly agree. These results indicate that most respondents, namely 43%, answered strongly agree, meaning that good self-control will significantly support the effectiveness of online learning.

Indicators of motivation 17.5% of respondents answered strongly disagree, 7.2% disagree, 20% neutral and 27% agree, 29% strongly agree. These results indicate that most respondents answered strongly agree that is equal to 29%, meaning that motivation includes the emotional part that supports the effectiveness of online learning. Furthermore, for the empathy indicator, 5.15% of respondents answered strongly disagree, 7.257% disagree, 23.5% neutral, 27% agree, 36.75% strongly agree. These results indicate that most respondents answered strongly agree with the empathy indicator, which is 36.75%, meaning that empathy is sufficient to support the effectiveness of online learning.

Table 4. Emotional intelligence on online learning

No	Indicator	SD		D		N		A		SA	
	Self Introduction	F	%	F	%	F	%	F	%	F	%
1	Learn <i>online/online</i> no feel compelled	7	2.1%	12	3.7%	67	21%	33	10%	207	63%
2	It's easy to feel panicked is a normal trait in a man	7	2.1%	12	3.7%	67	21%	33	10%	207	63%
	Self Control										
3	Learning <i>online/online</i> requires cooperation with fellow friends / other people	20	6.1%	21	6.4%	87	27%	56	17%	142	44%
4	Peace of mind is able to find a way out of a difficulty	31	9.5%	26	8.0%	63	19%	68	21%	138	42%
	Motivation										
5	Learning <i>online</i> / online push me keener to learn	57	17.5%	21	6.4%	65	20%	87	27%	96	29%
	Empathy										
6	Helping others/ others has become my habit	12	3.7%	22	6.7%	87	27%	87	27%	118	36%
7	Helping others/ others makes me happy	34	10.4%	44	13.5%	56	17%	88	27%	104	32%
8	Give help to others/ others when I am asked	10	3.1%	32	9.8%	76	23%	89	27%	119	37%
9	I respect different thoughts from others/ others	11	3.4%	3	0.9%	87	27%	87	27%	138	42%
	Social Skills										
10	Differences in attitudes with others / the other is a case unusual for me	34	10.4%	32	9.8%	56	17%	80	25%	124	38%
11	Hanging out with anyone in my life principle	31	9.5%	31	9.5%	98	30%	90	28%	76	23%
12	Adapt self with other people/groups of people is the attitude I follow	32	9.8%	30	9.2%	76	23%	92	28%	96	29%
13	Imposing opinion of me to the other is an attitude that always I avoid	35	10.7%	20	6.1%	77	24%	93	29%	101	31%
14	Learning online/online requires cooperation with others/others	52	16.0%	25	7.7%	64	20%	97	30%	88	27%

For indicators of social skills, 11.28% of respondents answered strongly disagree, 8.46% disagree, 22.8% neutral, 28% agree, and the remaining 29.6% strongly agree. It shows that the majority of respondents answered strongly agree that it is equal to 29.6%, meaning that social skills are sufficient to support the effectiveness of online learning. Good emotional intelligence is indicated by the ability of each individual to control himself improve self-control, motivation, empathy and social skills so that the online learning process can be carried out effectively. Online learning effectiveness will be influenced by several factors, one of which is a factor of affective are associated with emotional intelligence individual (Kompri, 2016)

Utilization of Online Media on the Effectiveness of Online Learning

Lecturers have widely used online learning media in the undergraduate Accounting study program at the Medan Area University (UMA), including the UMA Learning Management System (LMS) or e-learning, Zoom, Google Meet and Google Classroom. The researcher asked the respondents the most preferred and effective online media application in the teaching and learning process from several online media choices. The results can be seen in Table 5.

Based on the Table 5 results, it can be seen that as many as 8% of respondents chose LMS UMA (e-learning), 49% of respondents chose Zoom, as many as 26 % of respondents chose Google Meet, and 17% of respondents chose Google Classroom. The results above show that the most effective online media in the teaching and learning process during online lectures is the Zoom application as a virtual medium.

Table 5. Online Learning Media Platform

No	Learning Media Platform	Percentage
1	Learning Management System (LMS)	8%
2	Zoom Meeting	49%
3	Google Meet	26%
4	Google Classroom	17%

The interaction between lecturers and students in the teaching and learning process is highly expected during the pandemic lecture period. It makes students more active because they must be present by turning on the camera and easy to understand the material because of the discussion session at each meeting. One of the recent video conferences platforms with good features and quality is zoom meeting. Participants from both smartphones and laptops can easily access the platform. The courses contained in the Accounting Study Program are closely related to numbers and calculations. Therefore, user-

friendly interface media is essential for the teaching and learning process.

After knowing the effective online learning media according to the respondents during online lectures, research observations were carried out through a questionnaire regarding the use of online media on the effectiveness of learning which had 13 statement items (Susilawati, Ruliani, & Rosemary, 2021). Each statement item used a Likert Scale, namely: Strongly disagree (1), Disagree (2), Neutral (3), Agree (4) and Strongly Agree (5). The results can be seen in table 6.

Table 6. Effectiveness online Media

No	Indicator	SD		D		N		A		SA	
		F	%	F	%	F	%	F	%	F	%
1	Students are enthusiastic about learning through online media	12	3.7%	10	3.1%	50	15%	43	13%	211	65%
2	Students can maximize the function of online media	21	6.4%	9	2.8%	51	16%	77	24%	168	52%
3	Students involved actively discussions online media	20	6.1%	3	0.9%	56	17%	78	24%	169	52%
4	Helping students focus on the material being taught	4	1.2%	4	1.2%	43	13%	79	24%	196	60%
5	Online media is an alternative to lectures during the pandemic	5	1.5%	17	5.2%	56	17%	90	28%	158	48%
6	Students are worried about communicating with lecturers through online media about things that are not understood during online lectures	9	2.8%	9	2.8%	55	17%	99	30%	154	47%
7	Students can repeat the learning material at any time	11	3.4%	19	5.8%	57	17%	95	29%	144	44%
8	Students understand the material delivered through online media	14	4.3%	12	3.7%	63	19%	95	29%	142	44%
9	Students submit assignments online through online/online media that are given promptly	23	7.1%	21	6.4%	34	10%	43	13%	205	63%
10	Learning through online media makes it easy for students to receive material	34	10.4%	24	7.4%	42	13%	65	20%	161	49%
11	more accessible for students to discuss the material distributed in the form of journals, videos, ppt, and audio	21	6.4%	20	6.1%	33	10%	77	24%	175	54%
12	Students receive structured lecture materials during online lectures	22	6.7%	14	4.3%	54	17%	83	25%	153	47%
13	Students discuss through online media using good words and polite	12	3.7%	10	3.1%	50	15%	43	13%	211	65%
Average		16	4.9%	13	4.1%	50	15%	74	23%	173	53%

Research results related to the use of online media using *online* is shown in Table 6. It shows that the average value displayed is 4.9% of respondents stated strongly disagree, as many as 4.1% of respondents said they did not agree, as many as 15% of respondents said neutral, as many as 23% of respondents agreed and as many as 53% of respondents stated strongly agree. Based on these data, the most significant number is found in the statement strongly agree. This shows that this online media provides benefits for the effectiveness of *online* during the Covid-19 pandemic, especially for students of the Medan Area University Accounting Study Program.

The results align with the satisfaction theory proposed by Kotler and Keller (2007). In this study, the satisfaction that was used as the goal was student satisfaction in using *platforms* learning *online* to help students understand the learning materials provided by related lecturers. In addition, the results of this study are also in line with the results of previous research regarding the use of online media, which was put forward by Perdiana (2020), stating that *Zoom Meeting* was very effective in the learning process during the covid-19 pandemic.

Conclusion

Online learning (*online*) regarding student perceptions as users are considered very effective. Online learning provides easy access and convenient understanding of the material through media presentation of the material of interest and more significant benefits. In addition to intellectual intelligence, the study results show that online learning unconsciously also increases students' emotional intelligence, including self-recognition and control, motivation and empathy, and student social skills. As for the various choices of online media platforms (*online*) that can be used by lecturers in the lecture process, the Zoom application is the most preferred online learning media. An accounting study program is a list of courses closely related

to numbers and calculations, so the user interface method is rated as the most effective method for developing interaction between students and lecturers. However, a more in-depth study of the relevant topic is needed.

Future studies are needed to analyze more distant factors, internal and external, that supports the effectiveness of learning online as financing capabilities of students and the university. In addition, it is necessary to analyze a comparative study of student productivity using online media and offline media. There are still some research limitations, including the learning process between lecturer and students. This research only examines only from the student's perspective. To better understand the e-learning process, it is better to add teaching staff or lecturers as research objects later. For further study, researchers can expand the sample of study not only in one study program but also include several faculties. Furthermore, the research can be developed into a causal associative and comparative stud, not just descriptive analysis.

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