

The Impact of Online Lectures on Accounting Students' Interest in Learning

Hasna Mudiarti^{1*)} Agustina Eka Harjanti²⁾

Email:

hasnamudiarti@umkudus.ac.id ^{1*} agustinaeka@umkudus.ac.id

^{1,2} Program Studi Akuntansi, Universitas Muhammadiyah Kudus, Indonesia

(Received: 31 March 2021; Revised: 14 April 2021; Published: 30 April 2021)



©2021 – Bongaya Journal for Research in Accounting STIEM Bongaya. This is an article with open access under license CC BY-NC-4.0 (<https://creativecommons.org/licenses/by-nc/4.0/>).

Abstract: This research examines the effect of online lectures on student interest in learning. This research uses the Technology Acceptance Model (TAM) approach, a theory that explains the perceptions of technology users, which consists of two constructs: perceived usefulness and perceived ease of use. The population in this study were students majoring in accounting at the Kudus Regency College. Sampling using purposive sampling method and the number of samples of 98 respondents. The data obtained were analyzed using the PLS (partial least square) analysis technique through the smartPLS software. The study results found that online lectures had a positive and significant effect on the learning interest of accounting students in the Kudus Regency. This can be seen from the results of testing how perceived usefulness and perceived ease of use have a positive and significant value on student interest in learning

Keywords: Online Class, Perceived Usefulness, Perceived Ease of Use, Motivation in Study

INTRODUCTION

In 2020 the world was shocked by the corona-virus outbreak. This epidemic has become a widespread pandemic in Indonesia. The COVID-19 pandemic has had an impact on various sectors, including the education sector. In order to minimize the spread of the corona-virus, the government implements social distancing, one of which is by implementing learning from home (BDR) policy. This is under the Circular Letter of the Minister of Education and Culture of the Republic of Indonesia Number 4 of 2020 concerning the Implementation of Educational Policies in the Emergency Period for the Spread of Covid-19. This change in learning methods applies to pre-school students to college-level students. During the pandemic, the learning system uses the online method (in the network), which is done online through the internet network. Learning activities can be done through WhatsApp, Zoom, Google Classroom, Microsoft Teams, and other media. Learning using technology provides benefits because of the speed of information and flexible access. This can make it easier for students to do assignments anytime and anywhere. However, on the other hand, there are disadvantages to online learning. One of the drawbacks is related to the internet network. Network disruption can hinder the learning process. Many students complain about less than optimal learning and do not understand the material delivered through electronic media.

Based on this, there are many problems faced by students in online lectures. Therefore, it is necessary to evaluate the effect of online lectures on student interest in learning. Several previous studies on student interest in online lectures have been carried out. The results of Costley & Henry's research

(2017) state that the use of technology in e-learning is positively related to student interest in learning. Students feel satisfied, and it is easier to understand learning with the learning video.

(Mulyana et al., 2020) their research also revealed that students responded positively and enthusiastically to participating in online lectures. In addition, (Istiyana & Fatmawati, 2020) also revealed that online lectures positively affect student interest in learning. Students welcome online learning. Students prefer to absorb information in a visual form, such as short video content. However, research (Mardesci & Mardesci, 2020) shows different results. The results of his research revealed that online lectures were negatively related to student interest in learning. The increasing intensity of online lectures makes students' interest in learning decline. This is due to inadequate internet network facilities. Students who live far away in the area find it difficult to carry out online lectures.

Mihhailova, (2006), in her research, also states that electronic learning (e-learning) reduces the interest in learning of open university students. This is due to the low level of knowledge of web-based learning, so that students experience difficulties in using learning technology. Several previous studies have shown inconsistent results, so it is necessary to re-examine the effect of online lectures on student interest in learning. This study examines the effect of online lectures on accounting students' learning interest with the Technology Acceptance Model (TAM) approach.

Technology Acceptance Model is a theory that explains the perception of technology users, which consists of two constructs, namely perceived usefulness and perceived ease of use. A useful and easy-to-use technology can improve performance; the user will use the technology, likewise with online lectures. If students believe that online learning is practical and provides convenience, and can improve lecture-performance during the covid-19 pandemic, it will foster student interest in learning.

LITERATURE REVIEW

Technology Acceptance Model (TAM)

Technology Acceptance Model (TAM) was first proposed by (Davis, 1989). Technology Acceptance Model is a theory that explains the perception of technology users. This perception will influence interest in using technology. According to (Davis, 1989) there are two primary constructs in TAM: perceived usefulness and perceived ease of use. In this study, the TAM approach was used to explain the perceived usefulness and ease of using online lectures on student interest in learning.

Perceived Usefulness

Perceived usefulness is defined as the extent to which individuals believe that the use of certain technologies will improve work performance (Davis, 1989). Based on this definition, it can be concluded that perceived usefulness is a person's belief about the decision-making process.

Perceived Ease of Use

Davis, (1989) reveals: perceived ease of use is the extent to which a person believes that using a technology will be free of effort. So the perception of ease of use is defined as a level where individuals believe that using specific systems/technology is easy and not a burden so that they do not need to try hard in doing something.

Online Lectures

As technology advances, learning is not only face-to-face but can also be done online. Especially when the pandemic conditions are according to the government's circular, learning activities are carried out from home and carried out online (in the network). Online learning is an online learning method using the internet network with accessibility, connectivity, flexibility, and the ability to bring up various learning interactions (Moore et al., 2011). Online learning is carried out through various varied learning media such as video conferencing media, an app, google classroom, Microsoft team, zoom, etc. This is supported by adequate infrastructures such as smartphones, laptops/computers, and internet networks.

Interest in Learning

Interest is defined as a high tendency, passion, or desire for something. (Slameto, 2003) also revealed that interest is a feeling and an interest in something or an activity, without anyone telling and

not appearing suddenly or spontaneously, but arising from participation, knowledge and habits. Therefore, interest in learning can be defined as a student's desire accompanied by feelings of pleasure to learn a science where there is no element of coercion by anyone in studying the science.

Influence of perceived usefulness of online lectures on interest in learning accounting students

Perceived usefulness is a person's belief about the decision-making process. If someone believes that technology is useful and positive, then that person is interested in using it. The use of technology that is felt to be more useful and practical, then the acceptance of the technology is increasing (Vidantika & Putra, 2018). Istiyana & Fatmawati (2020) also revealed that students received online lectures well because they felt the benefits of the technology used to improve learning performance during the COVID-19 pandemic.

H1: Perceptions of the usefulness of online lectures have a positive effect on accounting student learning interest

The effect of perceived ease of use of online lectures on accounting students' learning interest

Perception of ease of use can convince a user that the technology/system used is not a burden but easy to understand and use and can reduce one's effort to do something. A technology whose use is easy, practical, effective and flexible, will increase a person's interest in using the technology (Ermawati & Delima, 2016). (Istiyana & Fatmawati, 2020) also revealed that students have a high interest in learning in online lectures because they feel the ease of access and convenience of online learning to make it easier for students to do assignments.

H2: Perceptions of the ease of use of online lectures have a positive effect on accounting student learning interest

METHOD

Data Analysis Methods

This type of research is a quantitative research that aims to test hypotheses (explanatory research). The researcher wanted to know whether the perceived usefulness and perceived ease of using online lectures affected the interest in learning accounting students. The population in this study were accounting students at the Kudus Regency College, which consisted of 3 (three) universities, namely Muhammadiyah Kudus University, Muria Kudus University, and Kudus State Islamic Institute. The sampling technique used is purposive sampling, with the criteria for accounting students in semester 3 (three) to semester 5 (five). The number of respondents in this study was 98 students. The data used in this study is primary data. Researchers distributed research questionnaires to respondents by sending a google form questionnaire link via social media. Then the respondent filled out the questionnaire through the link. Respondents' answers were measured on a Likert scale of 5 (five) points, namely: 1 (one) to 5 (five). This study was analyzed using the Partial Least Square (PLS) analysis method using SmartPLS software which includes evaluation of the measurement model (outer model), evaluation of the structural model (inner model), and hypothesis testing.

Operational Definition

The usability perception variable is the perception of the usefulness of online lectures being practical and useful in supporting learning activities during the covid-19 pandemic. The perceived ease of use variable is the perceived ease of using online lectures that are efficient, practical, and flexible in learning during the COVID-19 pandemic. The variable of interest in learning is the student's enthusiasm for learning to attend lectures online and never feel bored or have difficulties.

RESULT AND DISCUSSION

Result

Evaluation of the measurement model or outer model is carried out to assess the validity and reliability of the latent construct forming indicators. Convergent validity test to test the correlation between items/indicators that measure the construct. The rule of thumb usually used to assess convergent validity is that the loading factor value must be greater than 0.7 for confirmatory research. The loading factor value between 0.5-0.6 for explanatory research is still acceptable (Ghozali, 2014). Based on table 1, it can be seen that the loading factor value for each construct indicator is >0.5. This shows that all indicators have met the requirements of convergent validity. Test Discriminant validity to test the item/indicator of the two constructs that should not be highly correlated. The discriminant validity of the measurement model with reflective indicators was assessed based on the cross-loading of the measurements with the construct. A low cross-loading value is a good discriminant validity value (Ghozali I, 2014).

Table 1. Outer Model Value (Outer Loading)

Variable	Indicator	Outer Loading
Useful Perception (X1)	X1.1	0,643
	X1.2	0,669
	X1.3	0,769
	X1.4	0,777
	X1.5	0,612
Perception of Ease (X2)	X2.1	0,751
	X2.2	0,806
	X2.3	0,861
	X2.4	0,770
	X2.5	0,679
Interest to learn (Y)	Y.1	0,750
	Y.2	0,822
	Y.3	0,524
	Y.4	0,690
	Y.5	0,509
	Y.6	0,753

Tabel 2. Cross Loading

Variable	Y	X1	X2
Y.1	0,750	0,490	0,520
Y.2	0,822	0,629	0,595
Y.3	0,524	0,250	0,396
Y.4	0,690	0,250	0,455
Y.5	0,509	0,236	0,406
Y.6	0,753	0,408	0,514
X1.1	0,444	0,643	0,495
X1.2	0,386	0,669	0,489
X1.3	0,400	0,769	0,506
X1.4	0,436	0,777	0,551
X1.5	0,339	0,612	0,433
X2.1	0,486	0,584	0,751
X2.2	0,595	0,562	0,806
X2.3	0,607	0,564	0,861
X2.4	0,512	0,481	0,770
X2.5	0,539	0,515	0,679

Source: Smart-PLS (2020)

Based on table 2, it can be seen that the correlation value of the indicator to the construct is higher than the correlation value of the indicator to other constructs. Therefore, table 2 above shows the value of cross loading and good discriminate validity. The reliability test aims to test whether the items/indicators of the instrument can be used to make measurements more than twice (from time to time) with accurate results. The type of reliability often used is internal consistency reliability by averaging the correlation between items in the test. Cronbach alpha was used as a measure to test internal consistency reliability. Value Cronbach alpha > 0.7 means good value reliability. However, experimental research values of 0.6–0.7 are still acceptable (Ghozali I, 2014). Apart from looking at the Cronbach alpha, it can also be seen from the composite value reliability. The construct value should be > 0.7 for research confirmatory and 0.6–0.7 still acceptable for explanatory research (Ghozali I, 2014). The test results in table 3 show that the composite reliability value of all constructs has a value of > 0.70 and Cronbach's alpha value > 0.70, so it can be concluded that the model in this study has met the reliability requirements.

Table 3. Composite Reliability and Cronbach's Alpha

Variable	Cronbach's Alpha	Composite Reliability
Interest to learn (Y)	0,765	0,837
Useful Perception (X1)	0,732	0,824
Perception of Ease (X2)	0,832	0,882

Source: Smart-PLS (2020)

They next evaluated structural models or inner models to predict the relationship between latent variables by looking at the variance that can be explained and determining the significance of the P-value. The percentage of variance by looking at the R-Squares for each endogenous latent variable as the predictive power of the structural model. The value of R-Squares is used to explain the effect of certain exogenous latent variables on endogenous variables, whether they have affect substantive. Rated R-Squares or adjusted R² of 0.7, 0.45, and 0.25, it can be concluded that the model is robust, moderate, and weak. The larger the value, the better the predictor model explains variance (Ghozali I, 2014). This study obtained an R-Squares value of 0.516, which is indicated in the moderate category. This shows that the variable of accounting student interest in learning can be explained by the perceived online usefulness variable and the perceived ease of use online by 51.6%. In contrast, the rest is explained by other variables not explained in this study.

Hypothesis testing in this model regarding the relationship between exogenous and endogenous latent variables is using the t-statistics and p-value values. The t-statistics value > 1.96 and p-value < 0.05 are said to be significant at 5% alpha, which means the hypothesis is accepted at 5% alpha. While the value of t-statistics < 1.96 and p-value > 0.05 is said to be insignificant at 5% alpha, which means the hypothesis is rejected at 5% alpha (Ghozali I, 2014). The results of hypothesis testing can be seen in table 4:

Table 4. Results of Model Significance Test

	T-Statistics	P-value	Decision
X1 -> Y	2,455	0,005	H1 Accepted
X2 -> Y	6,719	0,000	H2 Accepted

Source: Smart-PLS (2020)

Discussion

The Effect of Perceived Usefulness on Learning Interest

The test results show that the first hypothesis is accepted; namely, the perception of usefulness has a positive and significant effect on learning interest. This can be seen from the t-statistic value obtained at 2.455 > 1.96. The perceived usefulness of online learning can improve lecture performance during the pandemic under government protocols. The existence of useful technology which can support the learning process has increased student interest in learning during the covid-19 pandemic. In addition,

online lectures can also increase learning effectiveness where communication and collaboration between students and lecturers are increasing to make the learning process easier and more effective. This is under the TAM approach proposed by (Davis, 1989) namely perceived usefulness which is defined as the extent to which individuals believe that using certain technologies will improve work performance. If someone believes that technology is useful and positive, then that person is interested in using it. The results of this study support research conducted by (Panigrahi et al., 2020), which proves that the use of technology is positively related to student interest in learning. Practical systems/technology make students enthusiastic and respond well to electronic-based learning activities. (Istiyana & Fatmawati, 2020) also revealed that students received online lectures well because they felt the benefits of the technology used to improve learning performance. Furthermore, research conducted by (Mustarin & Wiharto, 2018) shows that the application of online learning is going well, indicated by the perception of students who are dominated by very high levels, namely, students assess online learning as easy to use.

The Effect of Perceived Ease of Use on Learning Interest

The test results show that the second hypothesis is accepted; namely, the perceived ease of use has a positive and significant effect on learning interest. This can be seen from the t-statistic value obtained at $6.719 > 1.96$. The ease with which technology can be used makes the learning process more accessible during the COVID-19 pandemic. Technology as an easy-to-use learning medium can help the smooth learning process and make it easier for students to do assignments. The speed of access to information and flexible time and place in learning activities make students comfortable taking lectures online. So that students respond well to online learning and improve student learning during the covid-19 pandemic. This statement is under the TAM approach. (Davis, 1989) revealed that the perception of ease of use is defined as a level where individuals believe the use of specific systems/technology is easy and not a burden so that they do not need to try hard in doing something. A technology that is easy to use and can help complete work will increase a person's interest in using technology. The research conducted by (Rochmawati et al., 2019) concluded that the use of Moodle-based e-learning was effectively used in learning because it was proven to improve student learning compared to conventional learning models. The results of this study are in line with research conducted by (Costley & Henry, 2017). His research stated that the ease of using technology in e-learning was positively related to student interest in learning. Students feel satisfied, comfortable, and easier to understand learning with learning videos. (Istiyana & Fatmawati, 2020) also revealed that the perception of ease of use affects students' interest in learning. Students receive online lectures well because they feel the benefits of the technology used can improve learning performance during the pandemic.

CONCLUSIONS AND SUGGESTIONS

Perception of usefulness has a positive and significant effect on interest in learning. This is because online learning can improve lecture-performance during the pandemic under government protocols; useful technology can support the learning process; Online lectures can increase learning effectiveness where communication and collaboration between students and lecturers are increasing to make the learning process easier and more effective. The effect of perceived ease of use has a positive and significant effect on learning interest. This is because the system/technology as an easy-to-use learning media can help the smooth learning process and make it easier for students to do assignments; the speed of access to information and flexible time and place in learning activities make students comfortable taking lectures online. Some suggestions that can be given in this research, among others, study program managers should evaluate and monitor online learning that has been carried out during the covid 19 pandemics. This research focuses on student interest in learning, which can then focus on student academic performance.

REFERENCES

- Costley, J., & Henry, C. (2017). Interactive Technology and Smart Education Article information : Video lectures in e-learning : effects of viewership and media diversity on learning , satisfaction , engagement , interest , and future behavioral intention. *Newcastle Australia*, 4(1).
- Davis, F. D. (1989). Delle vicende dell'agricoltura in Italia; studio e note di C. Bertagnolli. Delle Vicende Dell'agricoltura in Italia; Studio e Note Di C. Bertagnolli., 13(3), 319–340. <https://doi.org/10.5962/bhl.title.33621>
- Ermawati, N., & Delima, Z. M. (2016). Pengaruh Persepsi Kemudahan Penggunaan, Persepsi Kegunaan, Dan Pengalaman Terhadap Minat Wajib Pajak Menggunakan Sistem E-Filing (Studi Kasus Wajib Pajak Orang Pribadi Di Kabupaten Pati). *Jurnal Akuntansi Indonesia*, 5(2), 163. <https://doi.org/10.30659/jai.5.2.163-174>
- Ghozali I. (2014). Structural Equation Modeling, Metode Alternatif dengan Partial Least Square (PLS) (4th ed.). Badan Penerbit Universitas Diponegoro.
- Surat Edaran Menteri Pendidikan dan Kebudayaan Republik Indonesia Nomor 4 Tahun 2020 Tentang Pelaksanaan Kebijakan Pendidikan Dalam Masa Darurat Penyebaran Covid-19, Pub. L. No. Nomor 4 Tahun 2020.
- Istiyana, A. N., & Fatmawati, F. (2020). Keberterimaan Mahasiswa Jurusan Akuntansi terhadap Pembelajaran Online pada Masa Pandemic Covid-19. *AKUNSIKA: Jurnal Akuntansi Dan ...*, 1. <http://jurnal.poliupg.ac.id/index.php/akunsika/article/view/2130>
- KBBI. (n.d.). Definisi minat.
- Mardesci, H., & Mardesci, A. (2020). Pengaruh Perkuliahan dengan Metode dalam Jaringan (Daring) terhadap Minat Belajar Mahasiswa Studi Kasus pada Program Studi Teknologi Pangan Universitas Islam Indragiri). *Jurnal Pendidikan Riset & Konseptual*, 4(3), 357–365. www.journal.unublitar.ac.id/jp
- Mihhailova, G. (2006). E-learning as internationalization strategy in higher education: Lecturer's and student's perspective. *Baltic Journal of Management*, 1(3), 270–284. <https://doi.org/10.1108/17465260610690926>
- Moore, J. L., Dickson-Deane, C., & Galyen, K. (2011). E-Learning, online learning, and distance learning environments: Are they the same? *Internet and Higher Education*, 14(2), 129–135. <https://doi.org/10.1016/j.iheduc.2010.10.001>
- Mulyana, M., Rainanto, B. H., Astrini, D., & Puspitasari, R. (2020). Persepsi Mahasiswa Atas Penggunaan Aplikasi Perkuliahan Daring Saat Wabah Covid-19. *JAS-PT (Jurnal Analisis Sistem Pendidikan Tinggi Indonesia)*, 4(1), 47. <https://doi.org/10.36339/jaspt.v4i1.301>
- Mustarin, A., & Wiharto, M. (2018). Persepsi mahasiswa terhadap penggunaan program e-learning berbasis LMS pada Mata Kuliah Teknologi Budidaya Perikanan. *Prosiding Hasil Penelitian Lembaga Penelitian Unhas*, 249–253. <https://ojs.unm.ac.id/semnaslemlit/article/view/8870>
- Panigrahi, R., Srivastava, P. R., & Panigrahi, P. K. (2020). Effectiveness of e-learning: the mediating role of student engagement on perceived learning effectiveness. *Information Technology and People*. <https://doi.org/10.1108/ITP-07-2019-0380>
- Rochmawati, Bahtiar, S. M. D., & Rohayati, S. (2019). The Effectiveness of Moodle as E-Learning in Accounting Education Program. *335(ICESSHum)*, 340–344. <https://doi.org/10.2991/icesshum-19.2019.55>
- Slameto. (2003). Belajar dan Faktor-faktor yang Mempengaruhinya. Rineka Cipta.
- Vidantika, P. N. C. D., & Putra, I. M. P. D. (2018). E-Jurnal Akuntansi Universitas Udayana Analisis TAM Terhadap Sikap Penggunaan Sistem Informasi Akuntansi Pengajian di PT Garuda Indonesia Station DPS Fakultas Ekonomi dan Bisnis Universitas Udayana (Unud), Bali , Indonesia Fakultas Ekonomi dan Bisnis U. *E-Jurnal Akuntansi Universitas Udayana*, 24(2), 1105–1134