Psychological Effect of Distance Learning during the COVID-19 Pandemic on Accounting Practicum Lesson

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ABSTRACT

This study aims to scrutinize the psychological effects of students participating in distance learning during the COVID-19 pandemic in accounting practicum lessons. The research employed a qualitative approach, with a type of single instrumental case study. Data collected were validated using data (sources) triangulation techniques. Data were then analyzed by the qualitative method of Miles and Huberman models (interactive models). The results revealed that distance learning affected students' psychology. The psychological effects felt by students, among others, were that distance learning felt less than maximal, less fun, boring, making academic stress, and disappointing. In addition, because distance learning was done at home, students' focus and concentration were easily distracted with other things, and student learning motivation fluctuated. Regarding time management, some students could do it, and some others encountered difficulties. A feeling of anxiety and depression was experienced by some students, while others could control them. However, apart from those, distance learning made learning not tense and provided sufficient time for students to relax and refresh.

Introduction

COVID-19 is one of the most significant virus outbreaks in the 21st century, which has attacked various countries worldwide. In Indonesia, this virus entered in March 2020. As of February 7, 2021, there were 1,157,837 people infected with the virus. This figure shows an astounding number compared to the total population. If a comparison is made, every 250 residents have one person who has been infected. In addition, COVID-19 provides extraordinary threats to human health. However, it does not stop there; the multiplier effect also occurs in the education sector.

In the education sector, the existence of COVID-19 forced the school to switch from face-to-face learning to distance learning (Setiyawan et al., 2021). It is conducted to minimize the spread of viruses in the school environment, and learning can still run. This policy is embodied in Circular No. 4 of 2020. Distance learning (PJJ) has been running for more than a year, from March 2020 until now. Although the government does not demand completeness in the learning curriculum achievement, this policy raises the pros and cons of many circles.

In terms of pro, people state that distance learning directs students to learn independently in their homes and trains teachers to use technology in learning, and the most important thing is to minimize the transmission of COVID-19 (Handayani, 2020; Riyandi et al., 2020; Yuliawati, 2021). From the con side, they assume that distance learning is difficult and ineffective in an extended period. Even though it initially had a positive effect on students because of variations in learning, a long duration caused learning boredom for students (Rahmawati et al., 2020). At the preliminary research results on students, they complained of wasteful use of internet quota, difficult internet networks, not supporting devices, disruptions in learning, and other technical problems. Aside from the pros and cons, distance learning also leads to new problems. The problems include unequaled mastery of science and technology among teachers, the lack of learning implementation using long-distance methods, and parents' difficulty in monitoring children in learning (Fahrudin, 2020).

A number of problems arising from the existence of distance learning allow it to affect the students' psychological aspects. It is since psychology with learning is an interrelated entity (Ormrod at al., 2009). Learning is an interaction between students and teachers in transferring knowledge and attitude. This interaction requires an emotional approach among them so that closeness arises that facilitates the learning process. The interaction between the two becomes crucial as humans are creatures with emotional sensitivity. Every action is influenced by emotions within oneself. This emotion later affects the learning process. However, with the existence of distance learning, the interaction between teachers and students is far away. The learning process has no direct interaction but is replaced by technology. This change becomes a necessity carried out amid the COVID-19 pandemic.

Furthermore, the preliminary research results on the teachers uncovered that they had to make a long adjustment to this situation. The teacher also encountered difficulty in interacting intensely with students, especially in practical subjects. Besides, as it was done online, both teachers and students experienced difficulty. Teachers had difficulty explaining practical material, while students found it difficult to follow the teacher's explanation.

For this reason, the technology present in distance learning can become a bridge in learning amid the COVID-19 pandemic. However, it cannot bring direct interaction between teachers and students. Psychologically, the emotional closeness of both widens. This condition is a new study

material, considering the distance learning from the actors' psychological perspective in the accounting education field. It gave rise to the researcher's desire to research the students' psychological effects in distance learning during the COVID-19 pandemic in accounting practicum lessons.

Method

This study applied a qualitative research approach with a single instrumental type case study (Creswell, 2013). It aligns with research studies focusing on single cases about psychological effects on distance learning. The psychological aspects studied only highlighted education psychology. This research was located in SMK Negeri 1 Purbalingga in the accounting department. The learning focus underlined was accounting practicum lessons. Data were sourced from primary and secondary data. Primary data were obtained from the interview results with respondents and the distance learning process records, while secondary data were taken from documents or written sources at the research location. The research data will get the right and accurate data if it uses a suitable technique (Creswell, 2013; Moleong, 2017). Therefore, the researcher adjusted the data collection technique with the data to be obtained, namely through techniques of interview, documentation, observation, and literature studies.

The data obtained were subsequently validated using the data (sources) triangulation technique. The research data validity was tested by comparing and checking the degree of confidence in information obtained through various sources, time, and different tools in qualitative research (Patton, 1987; Moleong, 2017). After the data were valid, the final step was to analyze the data according to the problem formulation. Data analysis methods utilized the qualitative method of Miles and Huberman models, often referred to as interactive models, with stages: data collection, data reduction, data display, and concluding (Gunawan, 2015; Emzir, 2010).

Results and Discussion

In addition to affecting the less maximal process of transferring knowledge or attitudes from teachers to students, distance learning followed by students for more than one year also had a psychological effect on students. This psychological effect was a side effect due to distance learning that had been long enough. The learning process, which minimized the existence of direct interaction between teachers and students or interactions between students and other students, made students experience difficulties in establishing social interactions. These social interaction difficulties were in the form of limitations in discussing with others, less freedom to ask the teacher and explore a subject matter, and the limitations to recognize peers. As a result, distance learning affected student learning psychology. Eleven psychological effects were felt by them during distance learning.

First, the distance learning carried out utilizing the Google Classroom application was felt by

students less optimal. Students had difficulty understanding the material provided by the teacher because they needed material explanation directly, especially for practicum lessons. In fact, practicum lessons are vital components that distinguish vocational high school from senior high school. In vocational high school, student skills can be honed through practical lessons, which will later be helpful when entering the industrial world (Mahmudah et al., 2021). However, if practicum learning is only explained online, students will be difficult to understand it.

Technical constraints also became one of the factors causing learning less optimal. These obstacles included mobile signal difficulties, short learning time, and quickly full mobile memory. It is in harmony with those delivered by one of the students:

> *In my opinion, the distance learning of the accounting subject is complicated because all online, starting from the learning module, practice questions, to exercises. Plus, there are problems of lack of time to complete tasks, signal problems, and quickly full mobile memory* (Respondents, 2021).

This study's findings align with Halawa (2021), who found that in practical lessons, online learning methods were difficult to apply. There was no interaction between teachers and students, and teachers had difficulty applying assessment indicators. In addition, the network constrained teachers and students so that when video conferencing was implemented, the sound and display on the screen faltered; thus, the material received was not optimal, and the motivation for independent study decreased.

On the other hand, the distance learning process is very efficient in terms of time because students can access material from anywhere without being limited by space. Learning utilizes video conferences to explain directly to students and accommodate questions from students. However, over time, teachers began to rarely even never explain with video conferences. In the next lesson, the teacher only sent YouTube links, videos, and materials in the form of reading on the Google Classroom application. This change in the way of learning is also another reason for students having difficulty understanding the material.

Second, students felt that distance learning was less fun. It was caused by the teacher's monotonous teaching method. The teacher only distributed material in the Google Classroom application and then allowed students to study the material and did the practice questions independently. In contrast, students needed a direct explanation because the lesson was in the form of a practicum. Students also missed the pleasant school atmosphere, where they could discuss with other students during practicum and directly asked the teacher if there was material that could not be understood. With distance learning, students could not get these things. Hence, they felt less enthusiastic about participating in learning. In terms of attendance, student attendance in the Google Classroom application was also never complete every day. It can also indicate that students were less enthusiastic about participating in learning.

However, the atmosphere was different if student learning utilized video conferencing

applications, such as Google Meet. The field observation results showed that students were more enthusiastic about learning because they could greet each other so that learning looked livelier. In addition, according to them, the explanation from the teacher was easier to understand. Unfortunately, the learning method using video conferencing was very rarely used because it consumed too much internet quota. As a result, learning used the Google Classroom application again, where the teacher only needed to post material, while students were asked to study independently. In fact, it is crucial to have variations in distance learning methods because they can increase learning enthusiasm and make learning more fun (Budiywono, 2017).

Third, boredom hit students in distance learning. This boredom occurred because it has been more than a year at home, tired of not meeting and interacting with friends at school, tired of monotonous learning methods, and bored because of the daily routine of having to open the cellphone continuously to take part in distance learning. Pawicara et al. (2020) said that learning boredom occurs due to demands for students always to obey the rules of their assigned tasks. Learning boredom also occurs because students do the same activities every day.

The above conditions are in line with the confession of one student, who explained that his boredom was caused by:

> *Learning is done alone at home, which is not as busy and competitive as the classroom atmosphere. Precisely, with the house's atmosphere, it is less encouraging to learn. It is also done repeatedly* (Respondent, 2021).

Fourth, students' focus was often diverted when participating in home learning so that their concentration was divided and distracted. With students learning from home, some parents thought their children were only playing with their cellphones, so they were told to help with homework in the middle of ongoing learning. Eventually, their focus on learning was split. In addition, there were also many distractions when studying at home from people at home, unfavorable home situations, and disturbances from the environment around the house. Other activities, such as playing social media and opening YouTube applications and chat applications, also diverted students' concentration in learning. Another technical problem that could break the students' concentration so far was the signal problem because many students lived in areas with weak signals.

Fifth, students were less able to manage learning time well during distance learning.

> *I cannot do time management because when I already have a time-division plan, I am hindered by my inner laziness in practice. Thus, I often postpone assignments and study, help with the house, and chat on WhatsApp with other people, making it difficult for me to divide my time* (Respondent, 2021).

Some students experienced the above conditions. They were less able to do time management well. As a result, many school works were neglected so that many subject matters were left behind.

In other conditions, some could manage time to study well. The key was to make an agenda every day. The time proportion at home was divided into three main jobs: helping with housework, studying, and playing. It could work well through consistent effort. Harlina (2014) expressed her opinion that the good or bad of a person's time management will affect his work's results. The better the time management, the more maximal the work will be completed, and vice versa.

Sixth, students' learning motivation fluctuated. Motivation explains students' emotional states that go up and down, caused by specific conditions (Schukajlow et al., 2017). The ups and downs of student motivation tended to be influenced by the teacher's teaching methods, the interaction pattern between the teacher and students that was increasingly difficult to establish, and the material's difficulty level. The teacher's teaching method that only provided reading and assignments also made students' motivation decrease. However, this motivation could rise again if the teacher's teaching methods were more varied, and the way he explained was easy to understand. It is consistent with Arsana's (2019) opinion that the teacher's teaching method that is less than optimal in learning will cause students to be less motivated, and vice versa.

Minimal interaction between teachers and students also reduced students' motivation to learn. However, it can be improved if the teacher is more interactive, closer to the students, and more relaxed during the learning process. In the case of accounting practicum lessons with the type of material in the form of cycles, if students had understood the material from the beginning, the following material would be easier. On the other hand, if students were confused from the start, they would continue to be confused until the end because the material was interrelated. It also applied to vocational high school students. When they understood the material from the start, their motivation to learn would increase. However, if they were confused from the start, their motivation tended to decrease.

Seventh, students experienced academic stress. Academic stress is caused by the teaching and learning process or matters related to learning activities (Govaerst et al., 2004). Symptoms of academic stress occur due to pressure to level up, length of study, many assignments, test scores, exam anxiety, and time management (Ansyah et al., 2019). In this study, students' academic stress began with learning that changed from offline learning to online learning with a long duration, so that it took time to adjust. These adjustments were mainly learning adjustments, where they initially worked on practical questions accompanied directly by the teacher to work independently.

> *I am stressed because I do not understand the material. Sometimes, in face-to-face learning, we do not necessarily understand what the teacher explains, even more in online learning without supervision* (Respondent, 2021).

Eighth, students experienced disappointment when learning was changed to distance learning. They had already had expectations that later on, at a higher grade level, they would get more practical learning and met other friends to learn together to complete the practicum, had

discussions, and felt a pleasant class atmosphere. However, with distance learning, they did not get all those.

> *Distance learning is very disappointing because the expectation before distance learning in accounting was that it would be fun because there were many practices and meeting friends and practicing together. Meanwhile, in this class, those who need to understand the material better do not understand* (Respondent, 2021).

Disappointment arises because what is expected or desired is different from reality or because the desire is not fulfilled so that feelings of dissatisfaction grow (Iskandar et al., 2013).

In addition to the reasons above, students' disappointment was also caused by technical problems. When learning was suggested utilizing video conferences, they found it difficult to join because of inadequate signal and device problems, so that their disappointment arose again. From this, it is clear that internal factors and external factors cause student disappointment.

Ninth, students felt pressured and anxious when participating in distance learning. This condition occurred in students who could not do time management well. Those who worked on assignments close to the submission deadline felt pressured and nervous about being chased by time. Those who only study when there was a test also felt depressed and anxious when the test was held. Other students who could not understand the material well or did not fully understand what the teacher explained also experienced the same thing.

> *Meanwhile, I did not understand the material well, and when I asked my friends, they did not understand either. It stresses me out* (Respondent, 2021).

It was different from students who had good time management. Good time management can make a massive contribution to a student's life at home. Students who manage their time well will be able to concentrate on studying and be more disciplined in carrying out their daily activities (Harlina, 2014). Discipline made them feel less stressed and anxious. It was because the given task could be completed before the deadline; they learned not to wait only for exams; they could calm their minds and not be nervous when they got many assignments. However, such students are few in number; more students cannot do time management.

Tenth, on the other hand, distance learning made learning less stressful. Learning presented a more relaxed atmosphere and was not rushed because students followed it from their respective homes. Plus, personally, the subject teacher was not fierce, rarely got angry, and was friendly to students. It added to the fun of following the lesson. The absence of direct interaction with the teacher also did not make students afraid to take lessons. This condition is a positive effect of distance learning. Teachers who can position themselves as friends to students will make learning fun, and the addition of a few jokes when learning makes students more cheerful in learning (Mulyadi, 2017). Teachers who provide a sense of security, freedom and are not fierce also help make learning less stressful for students (Trinova, 2012). This positive effect must be maintained so that it becomes a means of increasing student motivation to continue to be enthusiastic about

participating in distance learning.

Eleventh, students had sufficient time for relaxation and refreshing. Distance learning made students have more time to be at home than face-to-face learning, where most of the students' time was spent at school. Class hours during distance learning were also relatively short. The one-hour lesson was 25 minutes long so that the average learning process would be completed at 11.30 WIB every day. Students could use the short duration of school and lots of time at home for relaxation by doing their hobbies, helping their parents, or playing mobile phones and games.

Refreshing needs for someone is vital. Refreshing activities provide relaxation to the mind to renew the mind to be fresh again, forget about problems, and relieve existing stress (Komarudin, 2008). However, sometimes students were also complacent with these facilities. During lessons, they were only present and did not listen or read the material given. When class hours were in progress, they actually played games, social media, and YouTube. As a result, many of them did not understand the material given. In agreement with Fitri's (2020) findings, the ease of internet access during learning makes students neglect and lose track of time, making tasks that previously had to be completed quickly become neglected.

Conclusion

Accounting practicum lessons that should be done through discussion, solving together, and receive direct instructions from the teacher were difficult to accomplish through distance learning, so that students experienced difficulties. In addition to academic difficulties, distance learning also provided other psychological effects on students. Psychological effects arising from the existence of distance learning included distance learning felt by students less optimal; distance learning was not fun; boredom hit students during learning; students' focus and concentration were easily distracted by other things during the lesson; some students could do time management well, but some also had difficulties; student learning motivation was fluctuating; students experienced academic stress; distance learning made students disappointed because their expectations were not in line with reality; feelings of anxiety and depression were experienced by some students, although others could control it. On the other hand, apart from these things, distance learning also made the learning process less stressful and provided sufficient time for students to relax and refresh.

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