

Dilemma of accounting online learning system in the covid-19 pandemic in Indonesia: a complex-phenomenology approach

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Abstract

We are working on a research design that explores the experiences of Accounting Lecturers throughout Indonesia, how they experience learning online in the field of Accounting. Accounting has its characteristics in the learning process. Accounting is a combination of deepening thinking intelligence, use of mathematical logic, and expertise in preparing financial reports. We use a Qualitative paradigm with a Complex Phenomenology approach, combining in-depth interviews to gather information on several informants while distributing survey questionnaires. The results show various problems that arise in online learning. We have examined high-stress levels separately what triggers stress and what are the factors that can relieve stress. The contribution of this work is certainly useful for universities to design accounting learning systems to reduce various weaknesses and problems that arise.

Key words: Covid19; crisis; online accounting learning; student; lecturers

INTRODUCTION

The initial conditions for the coronavirus spread, and when the global pandemic COVID-19 began, it had caused fundamental changes in people's lives in countries around the world (Lourenco & Tasimi, 2020); (Barnes, 2020). Since the beginning of 2020, we have felt that there has been a total change in the way of life from health, social to economic, that we did not expect before. Moreover, with the statement from the world-wide health organization, WHO, that the Coronavirus will never be lost, like it or not, people now have to start adjusting to living life (Zeegen et al., 2020); (Pan et al., 2020). This condition also applies to Indonesia. The government is aggressively announcing the new normal (in Indonesian it is called a 'new normal'), which is a new order to adapt to COVID-19. In general, the new order in question is to cultivate a clean and healthy lifestyle on a broader scale and be carried out massively, (Yanow & Good, 2020).

The education sector is one of the areas that have a broad impact on COVID-19 pandemic. Several countries have implemented a total lockdown policy, which certainly has a direct impact on the learning system, from face-to-face meetings to online learning systems (Bao, 2020); (Guzik et al., 2020)). When the leaders of universities and colleges try to design an institutional management model against a kind of "shock effect" of the Covid19 crisis, the Accounting Department of a department in PTN/PTS began to adjust the learning method. Accounting has its characteristics in the social science clump, some things require deepening Accounting skills which are usually face-to-face meetings, now must use a distance learning system.

The way of governance of education, especially the learning process in higher education with a distance model, and the limitation of the duration of the study, which of course is different around the world and this too will differ at various levels of universities, departments, and levels of government, both local and central government. In this study, we are interested in discussing problems that arise with colleagues at our institutions and other institutions in Indonesia, especially in the Department of Accounting at all universities about how they adapt learning models and how to convey that learning model remotely or with a model. online. So far, we have only discussed it via short message media or telephone, during the conversation, there was a stronger indication in the form of more curiosity among academics regarding various teaching methods of Accounting which will eventually produce various innovations related to COVID19 which are linked to Accounting and learning innovations. online in times of crisis. We conducted this study using a different approach to many other studies. We try to explore the experiences of fellow educators or teachers in accounting related to problems, obstacles, interesting experiences in the online learning process. However, we realize that it is not easy to complete this study, considering that fellow teachers all over Indonesia are experiencing difficult things in this New-Normal life.

It is quite difficult at first to compile an experience-based research design. We break down various approaches, especially the qualitative approach that was selected based on the characteristics of the approach used. We have designed this work by first discussing whether we can gather many opinions that come from the experience of lecturers when teaching, giving assignments, and providing assessments in the field of accounting. Finally, based on the research of Craig (2011), (Vosslander et al., 2011); (Dixon & Dixon, 2011) which reflects on their experiences during the Canterbury Earthquake crisis in New Zealand, these researchers share a learning experience at the University of Canterbury in 2011. An overview of the experiences in this research will lead us to a common thread leading to a collection of experiences and views of accounting lecturers and educators in Indonesia in dealing with crises during the Covid19 pandemic.

We hope that we can contribute to the practice of learning Accounting in times of crisis, both crises in organizations and crises of a global nature. This finding is expected that apart from the implementation of teaching practices, it will also give birth to a conceptual approach to handling accounting learning during a crisis. There is quite a lot of crisis management literature that we have reviewed, but almost nothing is related to the process of accounting education and learning, or even crises that hit the field of education in general. In the next section, we will present the methodology related to the data collection model and the participating informants or contributors provide their teaching experiences. In the next stage, we present survey and interview data which are discussed in-depth with a complex phenomenological approach. Finally, we present the conclusions of the research results, their implications for accounting education in the world, and the limitations of research.

Conceptual Framework

The role of accounting education is very vital in the national business world. Accounting education will produce professional accountants in line with the growing need for accounting services in the next century (Goh & Scerri, 2016); (Chaplin, 2017). Accounting education in Indonesia aims to produce high ethical and moral graduates. Various attempts to introduce professional values as a professional accountant to students (Aghabalaei Bakhtiar et al., 2018); (Paramita et al., 2018). To develop accounting education that is based on professionalism, feedback is needed regarding current conditions, namely whether accounting education in Indonesia has sufficiently shaped the positive values of accounting students (Rahmawati et al., 2022); (Aghabalaei Bakhtiar et al., 2018). As a form of understanding of accounting students, professionalism and positive values of accounting theory are a reflection of students' understanding of basic accounting concepts. Accounting education that has been taught in higher education only seems to be mechanism-oriented knowledge in general, very different when compared to the actual practices faced in the world of work later (Fadilah et al., 2020); (Rahmawati et al., 2022).

The spread of the Coronavirus or COVID-19 is a crisis for every organization. Either corporate organizations or non-corporate organizations, (Burgner et al., 2020). Therefore, companies must prepare methods and strategies so that the crisis does not become an obstacle for the company is running its business. Such terms are called crisis management (Bahn et al., 2020). Meanwhile, crisis management can be defined as a process that discusses an organization with a major event that threatens to harm the organization, stakeholders, or the general public, (Liff & Erickson, 2017). Three elements are most common in defining a crisis: the threat to the organization, the element of surprise, and the decisions of a short time. In contrast to risk management, which involves assessing potential threats and finding the best way to avoid them. Meanwhile, crisis management deals with threats that have occurred, (Vardarlier, 2016).

METHOD

We design our work using descriptive qualitative research design, by applying the phenomenological approach, this approach explores the meaning of a social phenomenon from the informant's experience. We have developed this Phenomenology Model into a Complex Phenomenology because it uses a large number of informants. We started a research design with the final results compiled in mid-November 2020. We would like to explore the experiences of accounting teachers from all over Indonesia. The first task is to make a list of informants from their area so that informants can be mapped thoroughly. We obtained this list of informants from various reputable journals in Indonesia including researchers and lecturers, besides we have relationships with fellow teaching staff, lecturers, and accounting educators throughout Indonesia.

Further steps will be identified lecturers who are potentially willing to become contributors to write descriptions of their experiences in a relatively short time. We prepared a form to make writing experiences easier, so that informants could share their thoughts about teaching experiences and carrying out academic tasks during the pandemic, including the following:

We provide an initial explanation that there is a "shock effect" from the COVID19 incident on the Accounting learning system, we consider this as Context;

We direct them to describe the challenges they face regarding the accounting learning process during the crisis (Problem);

Based on point (b), whether there are challenges faced by explaining the experiences of these contributors, we consider it development of Insights from Contributors; and

As an additional view, we ask contributors to provide their opinion regarding future research opportunities from crisis events like this.

We send invitations via email or WhatsApp messages to selected lecturers throughout Indonesia to participate in filling out the form we provide. We give you two weeks (15 days). At the initial stage, we sent around 60 informants throughout Indonesia. We realize that it will be difficult for informants to provide time, for that we provide backup informants of 20 informants. We expect a response to our email within 48 hours if there is no confirmation of readiness, we will replace it.

RESULTS AND DISCUSSION

Initial Views

We recognize and acknowledge all respondents and informants in the conditions of the Covid19 pandemic when responding to our questions or writing their contribution narrative. Like what we said in the previous section, we ask our contributors, respondents, or informants to give their opinion on what has happened and what might happen in the future. Many problems arise from the results of our surveys and observations. Contributors, respondents, or informants told a lot about their experiences, and this is very useful for the development of accounting teaching in times of crisis like this in the future. The results of observations and interviews that we identified came from several contributors, but this condition will also be experienced in other conditions. There were very few of the 83 different problems that we were able to identify in the view of these interviewees, but we have streamlined one such problem. For example, some informants stated that the main problem of online learning is:

Slow internet network;

Difficult Signal;

Weak signal;

The frequent shutdown of cellular networks; and

"Indihome" is often problematic.

We put this issue into one problem so that there is no waste of conclusions on the problem at hand, and we have set up a platform where contributors can tell their stories and experiences. There are about 51 responses and views that we summarize from 48 cities from all provinces in Indonesia, which during the early days of the pandemic had spread throughout the country. This province is, of course, the provider of Accounting education. Because several provinces do not have academies or universities that do not have an Accounting Department. There are 10 Provinces where the spread of Covid19 is lacking, including the Special Region of Aceh, Riau, Lampung, West Sulawesi, North Kalimantan, Bengkulu, Yogyakarta, NTT, and Gorontalo Province.

There are many views of the informants that most universities or even vocational schools do not have experience in facing the accounting learning system during a crisis like this. The special thing we get is that there is pressure on the cost of studying which becomes expensive for students who must have wireless communication devices and have a cellular connection as a medium for distance learning. The incident that created the shock effect was this change in learning patterns which were of a mass nature. The accounting learning system is under a lot of pressure, in addition to academic management regulations, it also follows the online system. The next section will discuss some of the most salient of this learning problem. Results of Interview with Contributors from Jember City [Contributor form Jember City, 30 October 2020]

"..... We are not used to facing online lectures because our lecture system is face-to-face (offline) based, so the problem is complex. Our unpreparedness can be due to infrastructure, financial readiness, especially when the government has not helped in terms of the availability of internet connection fees, but from the student side, they are ready, because they already understand the network system, even some of the lecturers are still clueless. ".

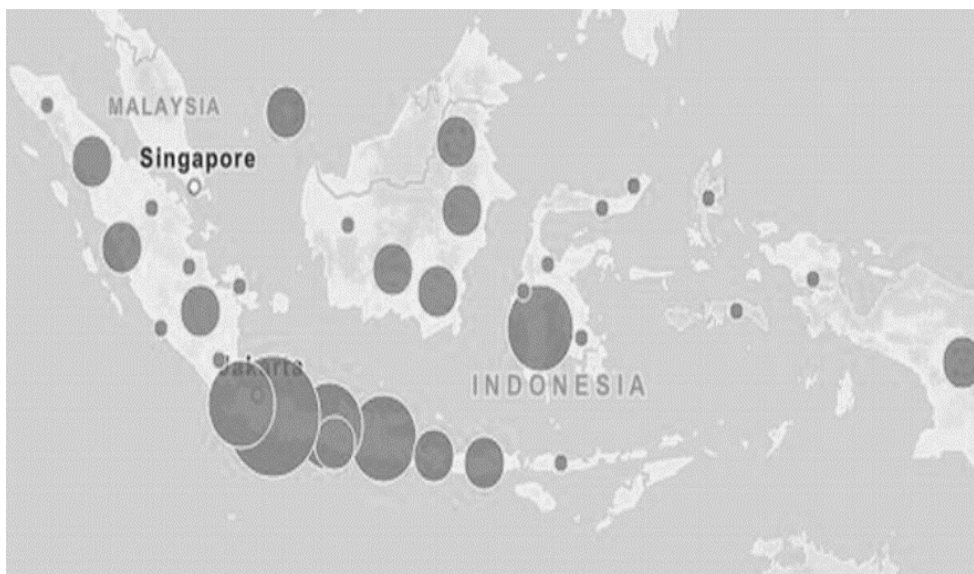


Figure 1.

Map of the Spread of Covid-19 in Indonesia (data for August 2020)

The basic problem of the online system in Indonesia.

It seems clear that the Accounting learning system was mostly during the pre-pandemic period (Pre-Covid19) using the traditional system. The accounting learning system relies on in-person meetings, class tutorials, workshops, direct tutoring (lab) skills training, and other traditional learning systems. Besides, it is supported by the existing infrastructure, it still relies on an offline system. Almost all of our sources are constrained by the system being embedded for a long time. The results are quite surprising where only a few respondents view questions regarding the bureaucracy and the orderly rules of the university, lecture schedule, weekly assignments, teaching-learning-exam-assessing teaching cycles. But more than discusses the problem of network infrastructure weaknesses, hardware, family relationships in the home, and financial crises, including the following:

Internet access data packages, including signal affordability in each area;

The problem of shortage of broadband bandwidth when there are tasks that need to be uploaded or downloaded at large speeds and capacities;

Electrical Availability and Instability;

Students without the appropriate equipment, for example, laptops, headsets, Modems, or Smartphones.

Problems with students and lecturers when there is an online class are constrained by the calmness when accessing the internet because families gather together;

Lack of IT facilities that are suitable and stable for the teaching and learning process;

Difficulty in accessing offline learning materials, for example to libraries, special software, and other materials that cannot be accessed via the internet;

Difficulty in accessing students to the Higher Education IT system; and

Blended online and offline approaches are the future of education, but they have risks.

Most of the respondents and informants estimated that after Covid-19 ended, the learning system must combine an online system and an offline front roof. The view of these informants is that we will collectively overcome the various obstacles that have arisen. With the various obstacles that arise, it is proven that we can overcome all of these in our various ways. However, some informants argued that not all accounting learning could be done online, some things had to be done face-to-face, practical learning that needed direct supervision from the lecturer, for example in preparing audit working papers or conducting experimental research. Despite the majority view of Accounting teaching lecturers that the mixed learning and accounting teaching environment is an effective and inexpensive future learning model.

There is quite a principle from the business side of education or the college managerial system. If the learning system must be maintained online is more dominant, it will reduce the interest of new students to choose Accounting majors as an option even including other majors. Many parties are concerned about the quality of education if it is done online domina and continuously. If the capacity

and frequency of the pedagogical and face-to-face systems are lowered, it will be quite problematic for the future of Indonesian education, such as the results of interviews with lecturers in Medan City [Contributor from Medan, 27 October 2020]:

"..... we need to pay attention to the interests of parents when seeing their children or their families when studying online at home. They will assess many weaknesses, for example, students will study in a relaxed manner, do not bathe in class, cheat on friends' assignments without any supervision from the lecturer. Not to mention during the exam, the amount of freedom to commit cheating was very visible. Such conditions will be taken into consideration by parents in choosing a university as a destination"

We learned a lot during this pandemic, the many benefits of this online learning system approach. It turns out that we can easily cope with things that are considered troublesome. We can adapt easily. However, there are technical matters related to the region. For example, several areas in Indonesia still lack PLN electricity connections and the impact on weak telecommunications infrastructure. Other problems such as a lack of course materials can be overcome if the telecommunications infrastructure is sufficient. The weakness that arises from the shift of learning to online identified by several resource persons is the economic consequence of the contraction of the student market from outside the region. Apart from difficulties in academic assignments, most of them return to their hometowns and gather with their families. Currently, trips outside the city to study destinations are less interesting, especially over the next 12-18 months.

What things arise from the experiences of the lecturers the most?

We have identified approximately 83 problems which were separately concluded from 53 contributors or informants from all accounting lecturers in Indonesia. The problems raised were more negatively oriented, reflecting problems, bad experiences, and pressure. We have summarized these issues and problems in 25 scopes, 24 of which reflect negative perspectives related to the switch to online accounting learning systems.

Table 1.

Main issues and problems revealed in the view of the informants.

Issues and Problems	Freq	%
Change in the Assignment system to adapt to the online environment	32	60,4%
Students are less serious in facing the teaching and learning process	28	52,8%
Stress for Lecturers	27	50,9%
Lecturer workload increased significantly	25	47,2%
The face-to-face Blending Method became a new habit	23	43,4%
Stress for students	22	41,5%
Internet access problems are not good	18	34,0%
Students lack interaction in the teaching and learning process	18	34,0%
Supervision concentration is lacking	16	30,2%
Teachers must learn new skills quickly	15	28,3%
Students without computers, tablets, or smartphones	13	24,5%
Students don't open their cameras in college	12	22,6%
Broadband excess (overload) usage problem	9	17,0%
Changes in the way of assessment are limited by accreditation issues	8	15,1%
Many students want to come face to face	8	15,1%
The teacher feels isolated (doesn't see body language/student feedback)	7	13,2%
Students are mostly silent online	7	13,2%
Constraints in practicum learning	6	11,3%
Bureaucracy / Red tape (excessive rules)	6	11,3%
Lost/reduced revenue streams (risk incurred)	6	11,3%
Students like the flexibility of schedules or online study methods	5	9,4%
Students turn off the audio, so there are no questions and answers	3	5,7%
Difficulty measuring student achievement	2	3,8%
Limited sources of electrical energy	2	3,8%
Limited learning time	2	3,8%

From the various problems that arise, we select some of the most striking comments related to this online teaching and learning problem, such as the results of an interview with a lecturer in Bandung City [Contributor from Bandung, 29 October 2020]:

"..... I try to adjust the examination method; I usually use multiple choice so that it is easier in the assessment and faster when there are quite a lot of students in one exam session. However, some things bother us as lecturers, I like talking to myself, it's hard to get students to comment when delivering material"

The online learning model must change the mindset of the lecturer. Examination and quiz test models must use an "open book" approach, meaning that a model that tries to explore student creativity, is no longer "Letterlijk", which is centered on the textbooks we used to provide before the pandemic. As stated by our resource person from Makassar City [Contributor from Makassar, 29 October 2020]

"... the education will have to exploit the "open book" system of learning, which we usually test them [students] by exploring questions from books, now this must be changed. The "close book" model is no longer applicable because our supervision is weak. Indeed, academic fraud such as cheating cannot be avoided, therefore it is necessary to make questions based on a time-based online application so that the value can come out immediately and it is also easy for lecturers. I also usually apply written assignments and collect photo-standardized answer sheets so that students feel that their assignments are appreciated and we check"

Stress-inducing conditions

Stress in terminology is a reaction for the human body when facing pressure or in the form of threats that cause anxiety and fear. But stress also arises when humans feel overly excited. The biggest problem concluded for both the Lecturers, Faculty Staff, and Students is stress. The following conclusions show how difficult it is for many teachers and faculty staff to find a sudden change in teaching methods to online methods:

The main problem is Internet Network Disconnection, even though it is still delivering material, due to overload [Makassar];

Extra workload, overwhelmed, and fatigue for both students and lecturers [Jakarta];

This situation caused many teachers to almost run out of steam [Bandung];

Teachers feel tired [Mataram];and

Many teachers noted that there was an increase in the time allocated for preparing study materials and opening online classes, and it was quite time-consuming and physical [Malang].

This stress will have an impact on many things, it can be the spirit of teaching, emotions, and the quality of teaching. We have specifically identified there are approximately forty-seven different factors causing stress, both experienced by lecturers and experienced by students, as we present in the following table.

Table 2.
Stress triggers can occur in both lecturers and students

Stress triggers	Occurs in	
	Lecturers	Student
Cancellation of all teaching schedules due to lack of resources (network, electricity, and gadgets) to go online	√	√
The scoring system is changed to adapt to the online situation	√	√
Disconnect network, and overload (overload capacity)	√	√
Assessment of the exam is postponed, replaced, or weighted throughout the assessment is transferred to the final exam	√	√
The exam is canceled by an external professional accounting organization to be used as a student's final assessment	√	√
Exams are replaced by research projects	√	√
Lecturers feel anxious and confused, because of the low interaction between students and lecturers. The lecturer feels talking for himself.	√	√
Students receive advice on good ethics in online lectures	√	√
Internet access is cut off and interferes with the learning process	√	√
The loss of the college community, due to rarely gathering	√	√

Stress triggers	Occurs in	
	Lecturers	Student
The level of online attendance is lower, students tend to be lazy to attend	√	√
Financial problems, have to spend more money to prepare internet access	√	√
The period of the COVID19 pandemic, which continues to increase, has delayed returning to normal times	√	√
Power outage	√	√
Allocation of additional time in online examinations for students with disabilities	√	√
Lack of a visible IT system for online teaching	√	√
A decrease in student achievement in exams	√	√
Increased student workload	√	√
The noisy situation of the Student House because the whole family gathered (noisy) so that students were constrained from taking online classes	√	√
Students purposely turn off the audio	√	√
Students do not turn on the camera	√	√
Quiet online students Students struggle to cope with the transition to online	√	√
Students want to meet face to face	√	√
Students without computers	√	√
The learning syllabus is adapted to an online system	√	√
There is no special training for lecturers in online technology	√	
The bureaucracy of the Department is difficult	√	
Changes in the way of assessment are limited by accreditation issues	√	
Lecturers face a very large increase in scoring due to the transition from Essay grading to a multiple-choice multiple-item system, using Google Forms	√	
Lecturers feel locked up and anxious because they are isolated and cannot see the student body language in providing feedback	√	
Lecturers must learn new skills	√	
Face-to-face lectures are the best choice for lecturers	√	
There are Lecturers without computers	√	
Lecturers work odd hours because at that time they have to be with their family/caregivers for children who go to school at home	√	
Lecturer workload increased significantly	√	
Loss of self-confidence	√	
Lost stream of income (risk incurred)	√	
Teachers' physical health deteriorates due to spending too much time in front of the computer every day	√	
The potential for future workload problems to bring students to a standard level of learning after returning to normal	√	
Supervision / Control problems of students	√	
Lecturers are lazy to give classes, only written assignments continuously		√
Student discipline decreases	√	
Students lacking enthusiasm	√	
Decreased time for research	√	
The curve of the learning stages for Lecturers becomes steep	√	
Students are less involved in the learning process in class	√	
Students miss the college community	√	√
	47	30

In other cases, although a few things are unique enough to reduce the stress level of lecturers and students. To some extent, it turns out that some treatments or events can reduce the level of tension and pressure which are described by the 18 factors shown in Table 3. This stress reliever factor is very useful in "treating" negative stress triggers.

Table 3.
Identification of various factors that can reduce stress reduction

Stress-reducing factors	Occurs in	
	Lecturers	Lecturers
The condition when student attendance in online classes is greater	√	√
There is academic material that contains "self-reflection", which can trigger enthusiasm and emotions in students	√	√
Lecturers like the flexibility of the schedule and online course materials	√	√
Lecturers include video media in online learning	√	√
Lecturers tell stories that are inspiring	√	√
There is an online seminar offer for Lecturers on an interesting and effective way of teaching online	√	
There are lecture materials produced from outside that are included in the curriculum (Youtube Video material, Questions from Outside)	√	
Increased research opportunities	√	
There is a government circular on how to deliver online teaching	√	
Lecturers and Students get subsidized internet quota	√	√
Lecturers get additional incentives when teaching from home	√	
Students understand and empathize with the difficulties faced by lecturers	√	
There is a social action, students are willing to help older lecturers to help organize online learning media	√	
Online training is provided for faculty by the university	√	
Virtual College Community was established	√	√
Students love the flexibility of lecturers in online lectures	√	√
Improved student achievement in exams	√	√
There is an online seminar offer for students on how to take online lessons that will appeal to students	√	√
	18	10

Involving Students in the Teaching and Learning Process

The key to the success of online learning is student engagement. Lecturers are also advised to play an active role and create interactive learning conditions. Lecturers must be active in responding to the ideas presented by students. That way, students feel considered and appreciated, and encouraging them to be involved in discussions is not easy, but it is important to do so that students feel involved and continue to be motivated to take part in learning. Apart from the factors, he did not reveal above, the most obvious ones could influence student involvement in the lecture process. Here are 17 factors that will hurt student involvement in the online learning process.

Various factors that can reduce student involvement:

Student Anxiety and Stress Level;
Internet access is disconnected or weak;
The annoying videogame hobby;
Interference with hobbies hanging out at cafes;
Students do not have gadgets and computers;
Students do not open the camera during college;
Overload problem;
Many students who want to study in class;
Many students are passive online;
Many students turn off the audio when allowed to respond;
Student attendance rates are low when studying online is lower;
Power outage;
Increase in Student Workload;
Improved training for students in face-to-face online;
Students attend class and the people beside them make a fuss;
Students cannot attend online classes because families are together; and
Students struggle to adapt to the online learning system.

Students are accustomed to being active in campus activities, resulting in low motivation to learn because student activities currently participating in online learning are increasingly limited to one location. Often this situation makes him bored faster because his creative power is not channeled, or even his disciplinary habits become lax. Several factors increase student involvement in the online learning process, including:

- There are extra activities that stimulate the youth of students;
- There are interactions in class that make students ask a lot of questions;
- There is personal warmth from the lecturer, so that student response increases;
- Adopting reverse learning, active student learning; and
- There is an online seminar offer for students on how to take online lessons that are attractive to students.

Problems requiring more support from Lecturers for students:

- Stress;
- The workload of Lecturers increases significantly;
- Lecturers must learn new skills quickly;
- Bureaucracy and barriers to academic affairs;
- The lecturer feels isolated (no student body language /no feedback);
- Reduced research time;
- The loss of the academic climate as a community;
- Increased training needed for students online -vs- face to face;
- There is no training for Lecturers in the field of online technology;
- Lecturers suffer from anxiety issues related to personal privacy - Lecturers don't notice when students attend class;
- The steep Lecturer learning curve;
- Lecturers face enormous improvements in the scoring system, for example, when essay-based assessments or answers to Accounting Questions are replaced by 5–10 pages of Article Review summaries which all need to be checked;
- Loss of self-confidence; and
- Teachers' physical health deteriorates due to spending too much time at the computer.

Support for Lecturers

There are many difficulties faced by everyone, especially lecturers when they are accustomed to teaching offline in class switching to an online teaching system. Nearly half of our informants wrote of problems that arose requiring third party resolution and intervention, namely the need for support for lecturers. It is impossible for lecturers who are accustomed to face-to-face and suddenly turn online, plus they have to adjust the time with children who also have to carry out school from home, especially those who are still in elementary school. The following is an excerpt of an interview with an informant from Kendari City [Contributor from Kendari, 28 October 2020]:

“..... it feels very stressful, we are not used to it like this, making extra lecture materials, different when face to face. In the same condition, we also have to guide our children who are still young, the school puts on heavy tasks every day. Another thing we are facing is the change in our child's lifestyle.”

We have presented various problems in table 5, these problems need solutions for lecturers, but they were not handled properly by the university. The most prominent thing is the high stress, the impact is very big on the quality of teaching and the personal emotions of the lecturers. Other problems include too little input for lecturers to prepare online learning models, many old lecturers who have not mastered IT, too little training for students in facing online learning. However, in some cases, Lecturers are well supported:

- The University provides online learning training to Lecturers;
- Establishment of a virtual online community for Lecturers;
- There was an attempt to enter lecture materials from outside (Youtube videos, Webex Learning Facilities, Zoom, etc.);
- The government gives authority to PTN / PTS about how to teach online;
- Students understand/empathize with the difficulties faced by the lecturer;

There is a social action, students are willing to help older lecturers to help organize online learning media; and

The University facilitates a safe and comfortable online lecture environment, both for lecturers and for students.

Support for Students

Universities and Lecturers are very concerned about supporting the convenience of students in the online teaching and learning process. However, it is difficult to prevent students from stressing. Nor can it guarantee to present the same atmosphere as an online lecture with face-to-face lectures. Lecturers and Faculties also cannot overcome obstacles and difficulties for students when they have to study online. On the one hand, students are gathering families, so that various disturbances that can trigger stress arise. However, in some cases, the lecturer's intention wanted to help students get good learning results, get good grades but instead gave a heavy burden to students. Through complex assignments, difficulty in finding course materials, or even difficulty finding study partners, which usually students get easily when studying offline in the classroom.

Some of the significant support students need:

The existence of smooth, stable, and free internet access;

Provision of smartphones or computers for students in need;

There are efforts to overcome the problem of overload usage, through scheduling lectures so that service to students is guaranteed;

There is convenience in assessment, which does not burden students in the Final Examination process;

Adopting "reverse, students more active" learning so that students are involved;

Adjustment of Learning Plans according to student conditions;

Providing training to students on how to solve online problems;

Changing the teaching style of the lecturer, who usually uses tools can be changed to make it easier for students to understand;

Lecturers submit preliminary information related to University policies before the university announces the policy;

Include audiovisual material, to make it more interesting;

Creating special learning methods for students with disabilities;

Encourage students to understand the results obtained, to understand the difference between student views and lecturers' views;

Make the online learning environment more comfortable so that students feel alive in a face-to-face lecture environment;

Give more time, so that students have many opportunities to interact after class is over;

Provide opportunities for students to conduct consultations outside of class hours, for specific matters related to the assignment given; and

Open the virtual community for each class, so that information delivery is more effective.

Support for students is very much needed students have also experienced the impact of this situation since the implementation of learning from home and studying online. Lecturers provide teaching and learning activities online, taking advantage of student time like in face-to-face lectures usually. However, there are limitations, namely extracurricular activities that are usually followed by students on campus or community organizations are now unable to be implemented. Students can use the time between online lectures to foster empathy by carrying out various positive and useful activities.

Future Research

Our study opens the eyes of all of us that with this pandemic outbreak, opens opportunities for various researches that will contribute to the world of accounting education in the future. Even this pandemic outbreak can be a whip for us, that in crisis conditions we can innovate.

Blended Learning Method Development

The condition of the COVID-19 pandemic provides a new dream for us that with increasingly advanced technology, the learning process can be carried out from time to time, only to meet the educational criteria set by the regulator. Research shows that formal education is only effective for the introduction of general knowledge, but for those that are specific and innovative, an intensive learning model is needed and is by a renewable curriculum based on IT developments. For example, programs and curricula can increase the learning portion of the blended learning method, a mixture of online and

offline (Zhang, et al., 2020; Rasheed, Kamsin, & Abdullah, 2020). Following are excerpts of interviews with informants from Makassar City [Makassar Contributor, 29 October 2020]:

"..... combining mixed systems can be applied, but the technical stuff is like a lab. accounting must be face-to-face and done in a special lab. because it will shape the character of students in improving their skills. Unless the university already has its online system that can monitor student activities online" "

Information Technology

The development of technology for everyday human life has many benefits because, with the development of information technology, the most important benefits are for the world of education, industry, and various other businesses. Education without utilizing information technology will become weak, especially in the field of quality, especially amid the Covid 19 pandemic, so that online-based learning with IT support becomes the center of accounting education. So with the existence of government regulations by encouraging information technology in pursuit using various media sites such as google meet, zoom, "smart learning houses" and television even though they have been used to support the learning system, although there are still obstacles because there are still areas that have not been touched by internet media. For accounting lecturers, there is a sense of "hunger" to use evidence-based learning models of Transactions and examples of practical questions. As such, there are great future study opportunities for:

Researching and developing the efficacy of other technological tools related to online-based accounting learning;

Designing technology systems for assessment systems in accounting learning;

Developing an information system for students in a new learning system that can share materials quickly between regions and even between countries;

Explore practical models and collaborative initiatives among accounting lecturers in preparing lecture materials or learning models; and

Explore student psychological models that can support practical activities that encourage students to be more active in learning.

CONCLUSIONS

The experience of many Accounting Lecturers in Indonesia related to the implementation of online learning in the Accounting Study Program provides a valuable contribution to the handling of the learning process in times of crisis in the future. Various potential future research can be carried out if this situation occurs again. Many experience contributions have been given, especially various problems in online learning, both in the form of problems, challenges, and opportunities that can be taken from this online learning process. We are aware that there are fundamental differences in each region in responding to this crisis. Some regions are already strong with IT equipment, but other areas are completely weak in technological infrastructure. This research implies that the university must learn a lot from this incident, by preparing hardware and software for online learning development. The condition of the COVID-19 pandemic provides a new dream for us that with the advancement of technology, the learning process can be carried out from time to time, only to meet educational criteria that are aligned with technology-based curricula and the needs of the modern era. The view of the informants is that currently, our learning is still using a face-to-face learning model, so a special design is needed so that accounting learning can use an online system, especially the deepening of student skills in the Accounting lab. We are aware of limitations in data collection, particularly interviews. We used online interviews, using voice notes so that we were unable to read the informants' gestures to explore other non-verbal meanings.

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