

THE DIGITAL TRANSFORMATION OF ACCOUNTING PRINCIPAL SUBJECT

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ABSTRACT

Since the pandemic period, conducting distance learning for higher education has been inevitable. The quality of distance learning among accounting students takes particular attention toward its implementation. This paper aims to discover the digital transformation on accounting principal subject from the student's perspective. The paper will gather the student response to distance learning on accounting principal subject and explore the most effective learning process based on the student's experience on the learning outcomes, learning management, communication process, students' response and learning activity. By implementing qualitative thematic analysis, the study tries to observe among 100 accounting students who tell their learning experience toward 10 open questions through google form. The result finds that learning motivation become the new indicator to measure the effectiveness on distance learning of accounting principal subjects. Moreover, a digital platform that may increase the distance learning quality was also successfully discovered through the mention of podcasts and videocasts from the observed answers.

Keywords: Accounting Distance Learning, Podcast, Learning Motivation

INTRODUCTION

The results of the preliminary *survey* according to student responses regarding indicators of the communication process during online learning for introductory accounting courses are as follows:



Figure 1. Communication Process

Source: Processed Data, 2022

In Figure 1, criteria can be determined from student responses based on the first item communication process indicator, i.e., "According to Figure 1, learning online is very helpful in replacing learning offline during a COVID-19 pandemic". The result of the survey researcher's introduction results of 10 (10) respondents from the student accountancy Faculty of Economics, University of Juanda Bogor, only 2 (two) people answered agree, and no one answered very much agree. The majority of students, namely 4, answered that not enough agreed, and four people answered that No agree that online learning can replace offline learning. However, online education and offline learning must be the same.

According to journal research (Dita et al., 2021), The results of his study show that online learning is only a different learning model. However, the learning system remains the same as learning that is done offline / face-to-face. Online learning is essential for studying effectively, as already explained above.

This is strengthened by results of research conducted by Ariani (2021) that with learning distance, this remote /online participant educate No stare advance direct so that no accept will understanding become very minimal. So that problematic understanding and lack of training in a manner direct. More carry-on results research conducted by Yanti (2021) showed that implementation online learning is a must more notice facility implementation learning and evaluation learning in implementation online learning. Results of research conducted by Budianto et al. (2021) showed that system learning in a manner that advances more readily understood from online learning and online learning needs the motivation to learn and also has more Lots variation in giving deep agar material implementation more effective online learning.

Earlier object research used is School Intermediate Vocational (SMK). In research, the aspect of online planning, implementation, and evaluation learning. However, in research, This is different from the study previously. This study uses five indicators of the effectiveness of online learning and an object study done on Djuanda Bogor University students and focused on the eyes studying accountancy basics. Research This uses *mixed method* According to Sugiyono (2017), the *mixed method* is a method study that combines the two methods study that is qualitative and quantitative in something activity research so that more data is obtained *comprehensive, valid, reliable*, and objective.

According to Poerwandari (2009), thematic analysis is a process of encoding information, which can produce complex lists of themes, theme models, indicators related to these themes, or things in between a combination of those mentioned. The theme can at least describe phenomena and maximally interpret phenomena. Superiority from analysis thematic is flexible method Because method This No depending on theory and epistemology. Thus, this method can be used To answer various types of question research. Thus, this research intends to determine how effective digital-based online learning is in introductory accounting courses during the COVID-19 pandemic.

Based on the description above, the researcher is interested in raising the title " Digital-Based Basic Accounting Learning Thematic Analysis. " Because problems that occur during the online learning process of introductory accounting courses are not practical enough.

LITERATURE REVIEW

1. Learning Effectiveness

Yudhira (2021) The Effectiveness of Online Learning During the *Covid-19* Pandemic (Comparative Study of Offline and Online Learning in Introductory Accounting Courses at Tjut Nyak Dhien University). The results of his research show differences between offline learning methods and online learning in the learning outcomes of the Introduction to Accounting course.

Dita et al. (2021), regarding Indicators of Effective Learning in Online Learning (In Networks) During the *COVID-19 pandemic* at SMAN 2, Bondowoso, indicate that online learning is only a

different learning model. However, the learning system remains the same as face-to-face learning.

Budianto et al. (2021) about Analysis Learning Accountancy Online at SMAK "X." result of the study This is students, of course, feel easy to understand the material through the learning system advance, though in more online learning, 30% of students can understand the material with both students _ need motivation student so the teacher might give more material _ Lots variation.

2. Perception of Students and the Success of Digital-Based Basic Accounting Learning

Prasetio et al. (2021), regarding Student Perceptions of Online Learning in Accounting Courses in the *New Normal* Era, show that the average *percentage* of teaching material aspects is in the low category, namely 50.67%. The teaching methodology aspect has an average *percentage* in the low category of 46.75%. Moreover, the average *percentage* of aspects of *soft skills* is in the low category, which is 46.6%. So, face-to-face learning is needed in accounting courses that require direct companions and explanations of course material from lecturers in introductory accounting courses.

Junaidi et al. (2021), concerning the Influence of Interest and Online Learning on Understanding in Introductory Accounting Courses (Studies of Higher Education Students in Malang City), show that interest and online learning have a significant effect on the level of understanding of the Introduction to Accounting courses at the Islamic University of Malang, Muhammadiyah University of Malang, State University of Malang, and State Islamic University of Maulana Malik Ibrahim Malang.

Fatmawati and Istiyana (2020) regarding Acceptance of Study Program Students Accounting Against Online Learning During the Covid-19 Pandemic. The results of his research show that students of the accounting study program accept online learning well. All the hypotheses in this study are accepted. Namely, each arrangement has a positive effect. The Accounting Study Program students sampled in this study were Generation Z, sensitive to technology.

Hidayatullah (2021) regarding the Success Factors of Using Online Applications for the Accounting Learning Process During the Covid-19 Pandemic. This study obtained results using Partial Least Square with the help of WarpPLS. This study obtained the results that the use of technology for learning is influenced by perceived usefulness and perceived ease of use. So, when students think technology is easy to use and improves performance, these students will use it. However, facilitating conditions such as signal or network availability do not affect the use of technology for learning.

METHOD

This research uses a qualitative research approach from Sugiyono (2018). Research methods are used in scientific terms (experiments) where the researcher becomes an instrument, and qualitative data collection and analysis techniques place more emphasis on meaning. The qualitative research methodology aims to analyze and describe the reality or research object through social activities, behavior, and perceptions of people individually and in groups. Images were analyzed using the thematic analysis mechanism. Thematic analysis is the process of identifying patterns or themes in qualitative data. Braun and Clarke (2006) state that thematic analysis is a qualitative research technique that identifies, analyzes data, and reports whether patterns still exist and presents them clearly and thoroughly. The stages of the thematic analysis application based on the data obtained by open-ended questions were analyzed thematically using the support of the NVivo 12 application. The thematic analysis aims to identify themes, i.e., patterns in data that are important or interesting, and use these themes to discuss research or state something about a problem. A generic pitfall is using the primary interview question as the theme.

The participants in this study were Djuanda Bogor University students who took part in online learning in introductory accounting courses. The students involved are in the study programs of Accounting, Management, Islamic Economics, and Agribusiness—classes of 2021, 2020, and 2019. The regular and Employee/Evening classes used an entirely online system during the COVID-19 pandemic, using 100 students. Before the COVID-19 pandemic, learning was carried out face-to-face, that is, learning was

carried out *face-to-face* in class. With the COVID-19 pandemic, learning has been changed to entirely online using an LMS and media vehicles such as *Zoom, Google Meet, and WhatsApp* into virtual classes. Learning is carried out in 14 meetings.

Asynchronous implementation is mainly done using various considerations in a fully online system. The lecturer prepares all learning needs through teaching materials like *the PowerPoints uploaded* to the LMS.

Research data was collected through an online written questionnaire. Before conducting an online questionnaire, the researcher created a grid of online questionnaire instruments according to the conceptual and operational definitions of the topics studied so that they are more effective and synchronous using learning objectives. The questionnaire was validated by two lecturers related to using courses and learning, namely lecturers who teach introductory accounting courses. The questionnaire instrument consists of five parts, adapted using indicators of learning effectiveness, which are related to using the communication process, managing the implementation of learning, student responses, learning activities, and learning outcomes. The form of the instrument is a filled-in question using a total of 15 questions. The instrument was made on *Google Forms* and then given to 100 students online. The duration of data collection was carried out for seven days. Students can answer questions using student perceptions while participating in online learning in introductory accounting courses. Students will send their answers in *the Google Form*, which will be entered as *output data* for the questionnaire for further processing by the researcher. Data collection in this study was carried out using an online written questionnaire. Before conducting the online questionnaire, the researcher created synchronous online questionnaire instrument questions using the conceptual and operational definitions of the topics studied to make them more effective and synchronous using objective study.

The questionnaire instrument consists of five parts taken according to the indicators of the effectiveness of online learning. The effectiveness of learning has five (five) indicators that serve as a reference for effective learning, namely management of learning applications, communication processes, student responses, learning activities, and learning outcomes Yusuf (Dita et al., 2021). The form of the instrument is a filled-in question using a total of 16 questions. The instrument was formed on *a Google form* and then distributed to students at Juanda University in Bogor with criteria influenced by the researcher. Students can answer questions in sync using their heart's content that they experience while carrying out online learning in introductory accounting courses. Students will send their answers in *the Google form* and enter as questionnaire output data for the research process.

Data analysis uses thematic data analysis mechanisms (deductive techniques) by selecting the code, referring to the theory, deriving the code on synchronous themes, matching the code using indicators that have been influenced, evaluating and interpreting the output, and concluding (Boyatzis, 1998). Responses according to each participant in the analysis using the help of NVivo 12. The use of NVivo 12 to facilitate the coding and categorization of participants. All data is included in *Nodes and Cases* to be grouped as data using an exclusive code. Next, the researcher will discuss all codes and categorization and the possibility of integrity between codes, as a result of which the code can be streamlined. Through thematic analysis, using the help of NVivo 12, researchers found codes that have been adapted to use indicators according to the theory that has been influenced. Of the five (five) indicators that have been found, *the output* of thematic data analysis using NVivo 12 means that the researcher found 1 (one) new indicator so that learning introductory accounting courses can be said to be effective in carrying out learning if the indicators can be implemented when carrying out subject learning—introductory accounting courses. Indicators of the effectiveness of online learning in introductory accounting courses *output* thematic data analysis using NVivo 12 receive output according to the five initial indicators that the researcher has influenced according to Yusuf's journal (in Dita et al., 2021).

The first indicator is the communication process using the opening learning code and learning

direction, learning relationships, attendance, and repeating material. The second indicator is implementing management using coherent learning codes, consistent learning, *storytelling*, and quizzes. The third indicator is the student response. The fourth indicator of learning activities uses the discussion method code and the question and answer method. The fifth indicator is learning outcomes. Using good value codes and material understanding. Coupled with new indicators, namely learning motivation using *intrinsic* and *extrinsic motivation* codes.

RESULTS AND DISCUSSION

Table 1 Respondents' Responses to the Effectiveness of Online Learning in Basic Accounting

Indicator	Statement Items	Frequency					N	Score	Average	Ket.
		STS	TS	KS	S	SS				
		1	2	3	4	5				
Communication Process	X1.1	0	2	53	28	17	100	360	3,6	Good
	X1.2	0	1	76	21	2	100	324	3,24	Enough
	Average								3,42	Good
Management of Learning Implementation	X1.3	0	0	43	46	11	100	368	3.68	Good
	X1.4	0	0	26	59	15	100	389	3.89	Good
	Average								3.78	Good
Student Response	X1.5	0	1	64	34	1	100	335	3.35	Enough
	X1.6	0	1	26	57	16	100	388	3.88	Good
	X1.7	0	1	47	37	15	100	366	3.66	Good
	Average								3.63	Good
Learning Activity	X1.8	0	0	64	36	0	100	336	3,36	Enough
	X1.9	0	0	62	30	8	100	345	3.45	Good
	Average								3,40	Enough
Learning outcomes	X1.10	0	0	58	41	1	100	343	3,43	Good
	Overall Average								3.55	Good

Source: Processed Data, 2022

Based on Table 1, of the 100 respondents studied, in general, the respondents' responses to the statement *items* on the variable effectiveness of online learning were at an average of 3.55. The average respondent responds well to the statement items of the variable effectiveness of online learning. In the variable effectiveness of online learning, it can be seen that the highest index value is 3.89, which is found in the fourth question *item*, namely that lecturers in introductory accounting courses always accept and explain the questions that submitted by students when studying online online, and the lowest index value of 3.24 is found in the second statement item, namely, the online learning method makes it very easy to understand primary accounting material.

The effectiveness of online learning for digital-based introductory accounting courses during the Covid-19 pandemic can be measured using indicators of learning effectiveness from Dita et al. (2021) indicators that serve as a reference for effective learning, namely the management of learning implementation, communication processes, student responses, learning activities, and learning outcomes. The findings in this study illustrate that there is still 1 (one) new indicator obtained in the

research that the researchers conducted using NVivo 12-assisted thematic analysis.

1. Communication Process

The results of thematic data analysis using NVivo 12 out of 100 student respondents obtained the result that the communication process when carrying out online learning in introductory accounting courses obtained codes for communication process indicators as follows :

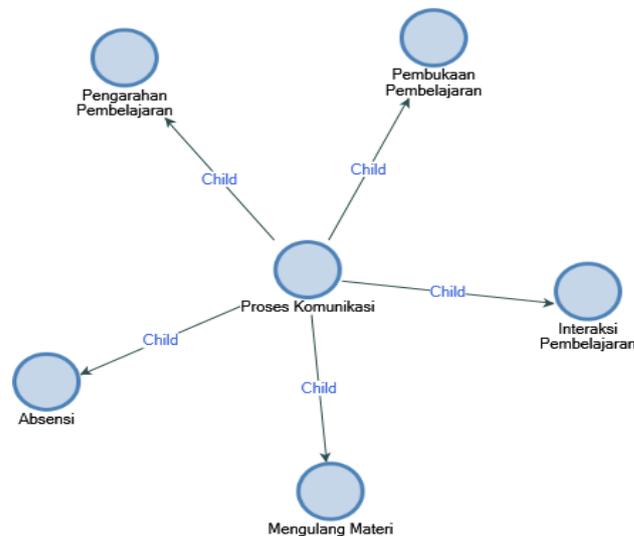


Figure 2. Code of Communication Process

Source: Data Processing Output with NVivo 12, 2022

1) Opening of Learning

"Pray so that the learning process will run smoothly, Read bismillah, Greetings and Greetings, Opening material, explain lesson plan, recite bismillah, reciting prayers, Greetings and self-introduction, Praying that lectures run smoothly, Pray together, Conveying related verses of the Holy Quran.

2) Learning Briefing

"Give learning directions what will be conveyed.

" Giving information that material can be obtained at LMS, and a meet will be held at the appointed hour."

Provide information that will be explained."

3) absence

"Absence, Checking the number of students, Checking attendance and questioning the reason if someone is not present."

4) Learning Interaction

"The interaction process is quite good, and the primary accounting course lecturer is also very understanding towards students and vice versa.

The interaction process is very smooth, where when there is material that is not understood during learning, we can immediately ask questions.

2. Management _ Implementation of Learning

The results of thematic data analysis using NVivo 12 from 100 student respondents obtained the result that the management of learning implementation when carrying out online learning for introductory accounting courses obtained codes for indicators of management of learning implementation as follows :

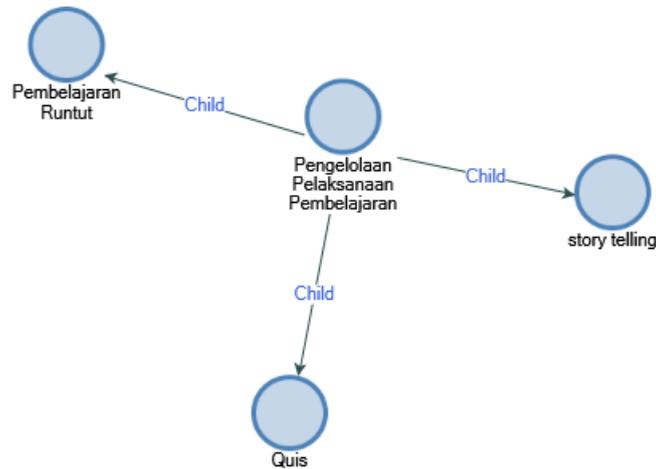


Figure 3. Code of Learning Management

Source: Data Processing *Output* with NVivo 12, 2022

1) Steady Learning

"Yes, in sequence, It has been in sequence, It has been running, Yes, It has been in sequence, It has been in sequence, It has been in, Yes, yes, it is in sequence."

"It has been perfect, and the sequence from opening to closing is correct."

2) Storytelling

" Telling stories, stories about anything else, telling stories, melting the atmosphere, fairy tales, venting, story telling, confiding, venting, telling stories, interspersed with telling stories, but still in accordance with the material being explained."

3) Quiz

"tasks and examples of assignments, lots of practice, students are active in working on the questions, Lecturers for introductory accounting courses always come in, explain the material, and train by giving assignments, practice questions, and answering questions that lecturers have given for introductory accounting courses before so they know and understand everything. Do not give them assignments or practice questions."

3. Student Response

Results of thematic data analysis using NVivo 12 out of 100 student respondents obtained the result that student responses when carrying out online learning in introductory accounting courses to get codes for student response indicators are as follows.

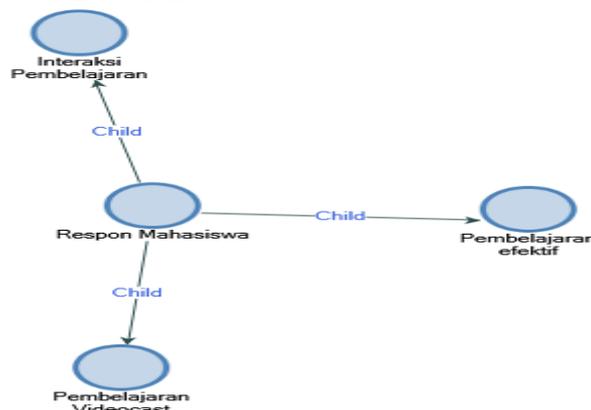


Figure 1. Code of Student Response

Source: Data Processing *Output* with NVivo 12, 2022

1) Learning Interaction

"When students need help understanding the introductory accounting course, the lecturer can help provide answers and reasons so that students can understand the intent of the question when the introductory accounting course lecturer gives reasons. Suggestion because material and practice tend

to understand more practice, so we know in analyzing it that when a lecturer in introductory accounting courses explains too much material, students get bored.

"I am not even tired yet."

"The effective method is that there must be interaction between the lecturers of basic accounting courses and students so that students can understand the material well"

2) Effective Learning

"Good, the lecturer for the introductory accounting course has explained very clearly and very well, quite understandable, already good, quite good, practical, satisfying, beneficial, beneficial, rather than not learning at all but understanding less when using online, the material can be well received regarding theory and calculations.

3) Learning Videocasts

An effective way to learn this subject is through lecturers in introductory accounting courses conducting live tutorials to explain material quantitatively or in calculations. By using a video or something."

4. Learning Activity

Results of thematic data analysis using NVivo 12 out of 100 student respondents obtained the result that learning activities when carrying out online learning in introductory accounting courses get codes for indicators of learning activities as follows.

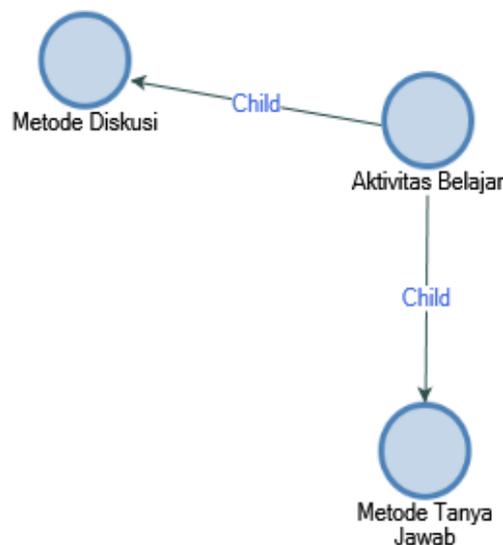


Figure 5. Code of Learning Activity

Source: Data Processing Output with NVivo 12, 2022

1) Discussion Method

"Opening discussions, providing opportunities for discussion, yes giving us opinions and discussing, yes, it really provides opportunities to discuss using zoom meetings or using via wa group."

2) Question and answer method

" Yes, do a question and answer session, give a question and answer session if you feel you don't understand or answer the questions being discussed, yes, provide question and answer interactions, yes, yes, do a question and answer."

5. Results Study

The results of the thematic data analysis using NVivo 12 from 100 student respondents obtained the result that the indicators of learning outcomes when carrying out online learning in introductory accounting courses got the code as follows:

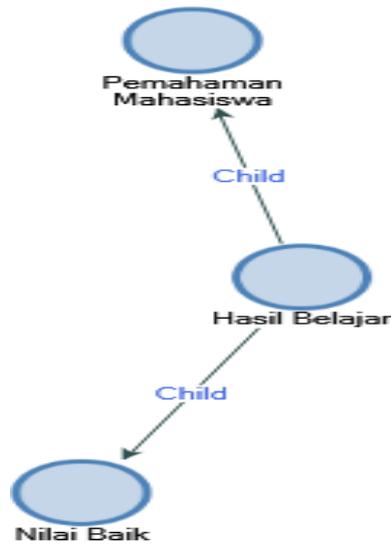


Figure 6. Code of Learning Outcomes

Source: Data Processing *Output* with NVivo 12, 2022

1) Student Understanding

"AKD 1 learning whether offline or online still provides understanding to students."

"50% because there is a bit of a shadow about act 1."

"Yes, because after all in basic accounting online learning we can still ask the lecturers for basic accounting courses even though they are not optimal."

2) Good point

"A, 90%, and the level of understanding is 95%, satisfactory, 80/70, Good, 80%

Need for more understanding of basic accounting, Satisfactory, High "

6. Motivation to learn

The results of the thematic data analysis using NVivo 12 learning motivation get the code as follows :

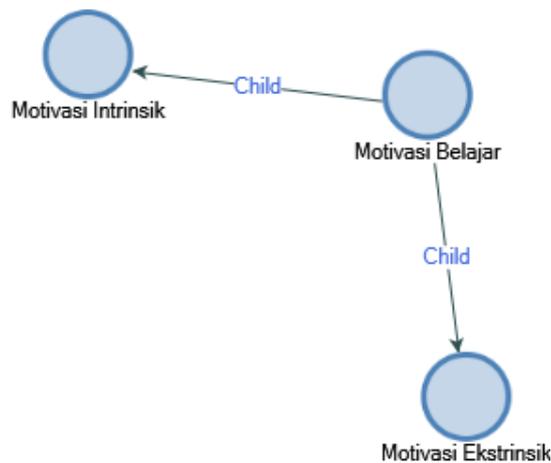


Figure 7. Code of Learning Motivation

Source: Data Processing *Output* with NVivo 12, 202 2

1) intrinsic motivation

"On the positive side, students don't have to pay for transportation when they go to campus and can be more efficient."

"Online learning really helps the learning process during a pandemic like this."

"yes do with enthusiasm."

2) extrinsic motivation

"Yes, lecturers in introductory accounting courses always motivate and encourage their students. Motivate so that we are excited about learning even though learning is online. Provide motivational videos and words of encouragement."

Digital-Based Basic Accounting Learning Thematic Analysis can be measured using learning effectiveness indicators from Yusuf (in Dita et al., 2021) indicators, which serve as a reference for effective learning, namely the management of learning implementation, communication processes, student responses, learning activities, and learning outcomes. The findings in this study illustrate that there is still 1 (one) new indicator obtained in the research that the researchers conducted using NVivo 12-assisted thematic analysis.

Use effectiveness analysis indicators and codes learning digital-based introductory accounting courses. The results of thematic data analysis assisted by NVivo 12 are as follows :

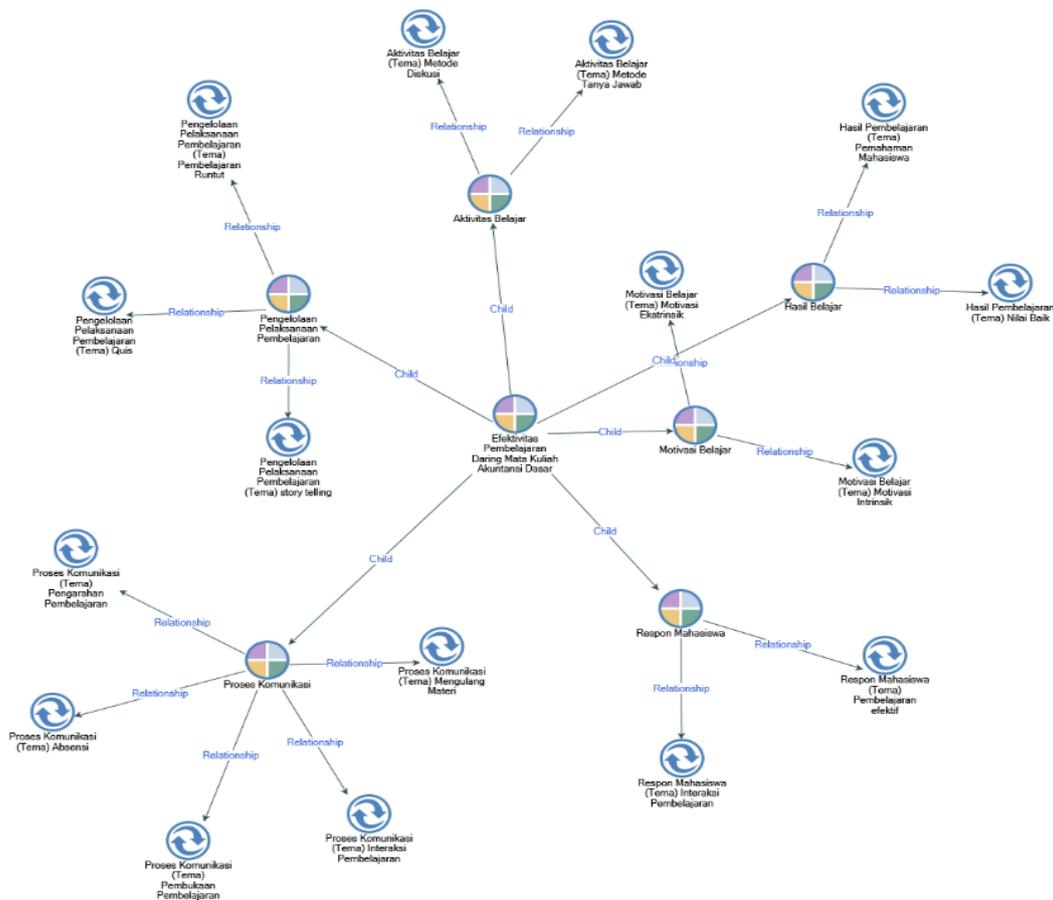


Figure 8. Thematic Analysis Output Using NVivo 12

Source: Data Processing Output with NVivo 12, 202 2

CONCLUSION

Conclusion

Based on the research output and discussion on the effectiveness of online digital-based introductory accounting courses during the co-19 pandemic at Djuanda Bogor University, it can be concluded that the effectiveness of online learning for digital-based introductory accounting courses during the co-19 pandemic at Djuanda Bogor University includes indicators, namely, Communication Process, Management of Learning Applications, Student Responses, Learning Activities, Learning Outcomes, and Learning Motivation. In the research, researchers also found a new indicator: learning motivation.

Suggestion

After researching the effectiveness of online learning for introductory accounting courses at Djuanda Bogor University, there are suggestions put forward by the researcher,

1. In carrying out online learning for introductory accounting courses, the authors hope that lecturers will be able to consistently carry out online learning by always paying attention to indicators of the effectiveness of online learning.
2. It would be nice for students when carrying out online learning in introductory accounting courses to be more active when carrying out learning so that learning activities run effectively.
3. It would be nice for the researchers to hope to receive more effective online learning in introductory accounting courses when lecturers discuss the theory of calculations assisted by lecturers creating or posting learning videos so that students can understand calculation material better and can carry out independent learning while watching learning videos.
4. Further research, to conduct quantitative research, is assisted by using the existing codes in this study to retest the effectiveness of online learning in introductory accounting courses.

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