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# Senior High School Students' Learning Difficulties During the Covid-19 Pandemic

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## ABSTRACT

The aim of this study was to determine the reasons why high school students were having trouble learning accounting during the Covid-19 outbreak. The findings demonstrated the existence of both internal and external variables. Students' lack of confidence when answering accounting problems and their lack of enthusiasm and drive for studying financial transactions are internal factors. The teacher's boring explanation of online learning, friends who frequently invite you to play, unstable internet connections, and the lack of harmonious communication between children and parents are among the external factors, while the relationship between accounting teachers and students is distant. This study used a qualitative methodology and was carried out in SMA Negeri 6 in Kediri City, East Java Province, Indonesia.

**Keywords:** Learning difficulties, Accounting, Covid 19, Online Learning, High School.

## I. INTRODUCTION

A new order has been established as a result of the Covid-19 pandemic that has spread over several nations since the end of 2019. In order to prevent the spread of Covid-19, everyone must avoid all types of crowds (Nazaruddin, 2021). People must remain at home, conduct their business from there, are not allowed to gather for worship services at places of worship, are only allowed a certain number of purchasing and selling events in markets, and so on. By doing this, physical contact that can transfer the Covid 19 virus is decreased (Amalia & Sa'adah, 2020). No industry is more so than the education one. Online learning refers to the transfer of traditional teaching and learning activities, such as those that

typically take place in a physical classroom between a teacher and a number of pupils. The Circular Letter No. 15 of 2020 Concerning Guidelines for Organizing Learning from Home During the Spread of Corona Virus Disease serves as the legislative foundation for Indonesia's policy on online learning (Covid-19). The policy's provisions guarantee the satisfaction of the right to educational services, safeguard against Covid-19's negative effects, stop its spread and transmission, and guarantee the provision of psychosocial support (Ministry of Education and Culture, 2020). In addition, the Regulation of the Minister of Health of the Republic of Indonesia No. 9 of 2020 regarding Guidelines for Large-Scale Social Restrictions in the Context of Accelerating the Handling of Corona Virus Disease (Covid-19) states that community activities

are restricted when <sup>9</sup> Large-Scale Social Restrictions (PSBB) are implemented, specifically that teaching and learning activities in schools were closed and virtually replaced with learning activities at home (Agustine, 2021).

Online learning is a teaching and learning activity that connects students and teachers using electronic devices like laptops or mobile phones with the internet (Septiani & Kejora, 2021). Even when they are geographically apart, teachers and students can still interact. Both teachers and students learn from the comfort of their own homes (Rigianti, 2020).

However, compared to traditional schooling, online learning in Indonesia has issues. Based on the findings of observations made by researchers with the economics teachers at State Senior High School 6 in Kediri City, East Java Province, it was discovered that only some students completed their online learning assignments on time, while others submitted them after the deadline had passed. Some students even failed to collect their assignments altogether. Even if the teacher constantly urges the students to pay attention and complete the attendance link, only some students do so when the teacher lectures online. In comparison to traditional learning, teachers also feel less equipped to supervise students.

## II. LITERATURE REVIEW

When a learner has challenges or disruptions during learning activities, they are said to have learning difficulties. Students who receive scores that are below the minimum threshold within a given amount of time are deemed to have learning challenges (Juniarti et al., 2020). Students are prevented from moving on to the next level of learning even when they are capable of achieving the desired learning outcomes (Husamah et al., 2018). (Winarti, 2021).

The goal of learning accounting is to build logical, meticulous, honest, and responsible knowledge, abilities, and attitudes through proper recording, grouping, and summarizing of financial transactions

in accordance with Indonesian accounting principles. Students that struggle with accounting are evident by their inability to respond to queries from teachers, their inability to distinguish between accounts, and other behaviors.

Learning challenges are influenced by a number of factors in addition to intellectual issues (Winarti,

2021). According to research by Rismawati et al. (2021), interest factors, environmental factors,

learning methods factors, self-awareness elements, ability factors, and bodily and spiritual health factors are all influences on the components that lead to learning challenges. According to research by Annisa et al. (2020), both internal and external factors might affect the elements that lead to learning difficulties.

internal problems that originate with the students themselves, such as their lack of motivation in learning, bad study habits, and poor health.

External factors originate from outside of the students,

specifically the surrounding environments, which do not support online student learning activities during the Covivirus-19 pandemic.

Examples of these environments include less supportive home environments, which result in a commotion that makes it difficult for students to concentrate, fewer available home facilities, parental attention to children who do not care, and less close relationships between teachers and students. To find out the learning difficulties of high school students during the Covid 19 pandemic, researchers analyzed internal and external factors.

### 1. Internal factors include:

- a. self-knowledge (knowing one's emotions, recognizing strengths and weaknesses, self-confidence),
- b. talent (calculation, note-taking, thoroughness, and transaction analysis),
- c. interest (feeling of pleasure, interest in learning, showing concern, and involvement in learning),
- d. motivation.

## 2. External factors include:

- a. family (how parents educate, relationships between families, home atmosphere, economic conditions, understanding of parents),
- b. school (teaching methods, teacher-student relationships, school discipline, teaching tools, school time, learning methods)
- c. environment (friends hang out, neighbors, activities in the community).

### III. RESEARCH METHOD

This study employs a field study methodology along with a qualitative approach. Interviews, questionnaires, and observation were the instruments employed in this study. In order to examine and make findings that are presented in a methodical, factual, and accurate manner, research seeks for facts, features, and links between phenomena that already exist (Fairus, 2020). (Rukajat, 2018). Students in high school who are majoring in social sciences and are between the ages of 17 and 18 are the focus of this study. Learning challenges might have two different causes: internal and external forces.

1. The internal factor questionnaire consists of 53 questions with details:
  - a. aspects of self-introduction a number of 17 questions,
  - b. aspects of talent a number of 12 questions,
  - c. aspects of interest a number of 7 questions,
  - d. motivational aspects of 17 questions.
2. While the external questionnaire consists of 65 questions with details:
  - a. family aspect a total of 37 questions,
  - b. aspects of school a total of 17 questions,
  - c. aspects of the community environment a total of 11 questions.

In addition, in this study also used interview guidelines.

1. The internal interview guide consists of 67 questions with details:
  - a. aspects of self-introduction a total of 25 questions,
  - b. aspects of talent a total of 14 questions,
  - c. aspects of interest a total of 9 questions,
  - d. aspects of motivation a total of 19 questions.
2. While the external interview guide consists of 111 questions with details:
  - a. family aspect a total of 75 questions,
  - b. aspects of the school a total of 24 questions,
  - c. aspects of the community environment a total of 12 questions

### IV. FINDINGS

During the Covid-19 pandemic, the learning process was still carried out by online. The steps for online learning at State Senior High School 6 Kediri City, East Java Province, are carried out sequentially. They are described as follows:

- a. Teacher greets students
- b. The teacher gives motivation so that students are enthusiastic about participating in learning,
- c. The teacher invites students to pray first,
- d. The teacher reviews the material that has been studied last week,
- e. The teacher explains today's material
- f. The teacher gives assignments to students,
- g. The teacher motivates students to do assignments,
- h. The teacher closes the lesson and prays

Power point slides are used to present the content. When the teacher explained something online, just a few pupils turned on the camera, missed what the teacher was saying, didn't take notes, and couldn't respond to the teacher's questions. **did not respond when the teacher's friend called** Others choose not to participate in online learning **due to issues** like difficulty staying awake or unpredictable internet connections. Because of this, educators **lament** that online learning does not provide for the same degree of student supervision as traditional instruction.

1. Researchers found that students' learning difficulties in accounting lessons during the Covid-19 pandemic were caused by internal and external factors.

Internal factors, namely factors from within students, including self-introduction, talents, interests, motivation

a. Self-Introduction

A person who can identify their own strengths and shortcomings will be able to respond properly. He will accept it and work to make improvements, much like someone who is aware of their shortcoming and accepts it as a truth that must be acknowledged. Self-introduction is necessary for students to complete assignments and understand online learning in accounting sessions. 17 questions made up the self-introduction questionnaire, while 25 questions made up the interview. The results of the questionnaire and interviews indicated that the students' lack of confidence was the self-introduction element that made it challenging for them to learn accounting online. The misconception among students is that they cannot solve accounting problems. The reason why lazy students attempt to complete accounting homework is based on this. Students can, in fact, attempt to work on accounting questions when they want to. However, they also try for quick fixes by cheating or looking at others' responses since they lack trust in the outcomes of their answers.

b. Talent, intelligence, and inborn nature are fundamental traits. For instance, the ability to write, sing, or paint. When performing an activity, a person with a certain talent will appear or feel delighted. Someone with talent will likely pick something up more quickly. There are 12 questions on the talent questionnaire, and there are 14 in the interview. The majority of students dislike calculated lessons because they are confusing and difficult to follow, according to the results of surveys and interviews. Lessons that don't count, like history and Indonesian, make respondents happier.

c. The propensity to focus on a specific activity is known as interest. When a student is interested in taking part in a session, they will pay attention consistently and with enjoyment (Anggraini et al., 2020). Seven questions made up the interest questionnaire, while nine questions made up the interview. Students lacked enthusiasm in taking accounting classes online, according to the results of surveys and interviews. The attitude of the responders, who are consistently drowsy during every online lesson and make little effort to pay attention when the instructor discusses the content, demonstrates this. Additionally, pupils are less likely to engage in online learning due to unreliable internet connection restrictions like sporadic teacher voices and videos.

d. If a person doesn't like something, he or she will work to get rid of that hate by making an attempt to create conditions that make them desire to do it (Emda, 2018). The level of motivation a student possesses during the learning process has a significant impact on how well he learns. A student that is highly motivated to learn will be inspired to take action that will help them achieve particular outcomes or objectives. 37 questions made up the self-motivation questionnaire, while 19 questions made up the interview. The findings of the surveys and interviews revealed that students lacked a strong commitment to learning accounting concepts since they solely engaged in online learning, did not place a high importance on grades, and were less motivated when doing so. Due to their lack of enthusiasm, even when studying accounting, they do so with reluctance, soon become bored, and purchase time to complete projects. They don't want to ask questions when they don't understand.

2. External factors are factors from outside the students themselves include: family, school, and community environment.

a. Families, and parents in particular, have a critical role in boosting children's academic success. If parents don't encourage them, children's growth and academic success will suffer. The family questionnaire had 17 questions, whereas the interview had 75. According to the results of interviews, children who get along well with their parents learn better. When there is harmony in the home, children may feel calm and at ease to learn. Other students, on the other hand, think that their parents' frequent arguments are to blame for the respondents' feelings of depression and unease at home. The respondent's statement that their parents sometimes allowed their kids to not study and never even inquired about the issues or challenges they had previously encountered suggests that communication between kids and parents is crucial for students' performance. such that parents are unable to motivate or offer solutions to their children since they are uninformed of the problems they are facing, despite the reality that kids need parental motivation. When children hear their score is low, parents should urge them to study further harder rather than just punish them. Walking alongside kids as they study rather than just telling them to is one method to accomplish this.

b. Schools are recognized institutions of higher learning that give students access to a well-organized learning environment, a trained teaching staff, and appropriate facilities. In addition to the 17 questions on the questionnaire concerning the school, there were 24 interview questions. Surveys and interviews have revealed that when the instructor explains something, online learners become bored. According to the students, the teacher simply introduces the topic before giving a task; there is no chance for renewal. Students claimed that they would be pleased if given assignments with questions that were different from the usual questions. Students also find learning at home boring since they are

unable to engage with teachers and friends the way they would at school. Numerous factors have an impact on student discipline. Many students arrive late, even though some pupils do not turn in their schoolwork. When the researchers asked the students why they didn't submit their assignments, the pupils stated that they were unable to respond to accounting-related questions. The fact that many of their accounting books were missing and that they hardly ever opened their accounting books because they didn't know where to look or hadn't been to school in a while were other issues raised by students.

c. A student's academic progress is influenced by the surrounding environment. If the classroom atmosphere is supportive of learning, students may be motivated to put in more effort there. The family aspect questionnaire had 11 questions, whereas the interview had 12 questions. Interviews between researchers and respondents revealed that during the Covid 19 pandemic, their friends frequently encouraged them to stay out at coffee shops from 8:00 p.m. to 2:00 a.m., causing them to commonly fall asleep when online classes were held in the morning. Students can freely go out to play with their friends even if the government has set a stay-at-home rule by using the excuse that they are not forced to go to school. Additionally, respondents claimed that they found classes in sports, music, and painting to be more interesting than online courses.

## V. CONCLUSION

After interviewing high school students majoring in social sciences on the variables that make it difficult to learn accounting, the researchers came to the conclusion that internal and external factors both contribute to learning challenges. These two elements are connected. Internal issues include: students' low self-esteem, their aptitude for math and transaction

classification, their lack of interest in and enthusiasm for accounting studies, and more. The teacher's method of instruction during online learning makes students bored, the internet connection is unstable, and the environment, society, and friends do not promote students to work hard in their studies. These are some of the external issues. As for the efforts that need to be made to overcome the causes of learning difficulties from students' internal factors, namely students and teachers trying to repeat material that has not been understood and looking for a place where the signal is smooth and stable. Teachers must work to address the external variables that contribute to learning challenges, such as boredom, by constantly reassuring students of the value of studying accounting and the advantages of doing so, as well as by developing more engaging learning materials, such as engaging learning videos. While parents must make an effort to address the reasons why accounting is difficult to learn, they can also help their children feel comfortable learning at home by creating a harmonious connection. Additionally, youngsters find parental attention, such as asking about their issues, to be particularly meaningful because it makes them feel more loved.

#### **VI. SUGGESTIONS FOR FURTHER RESEARCH DEVELOPMENT**

With all the limitations, the researcher studied internal factors and external factors of the difficulty of learning accounting during the Covid 19 pandemic separately. It is necessary to find the interrelationships between these internal and external factors. These findings can be a suggestion for further research development. Thank you

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