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## **PORTRAIT OF SHARIA ACCOUNTING EDUCATION DURING THE COVID 19 PANDEMIC**

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### **Abstract**

This study aims to reveal the feelings of joy, sorrow, and sin in students majoring in Islamic accounting when attending lectures online. This research uses a type of qualitative method with a descriptive approach. There are three data analysis stages: reduction, data presentation, and drawing conclusions. The results showed that accounting lectures held online due to the covid 19 pandemic brought a sense of happiness because students majoring in sharia accounting could gain new experience and knowledge about how to take lectures using the application, then students also felt happy because lecture time was more flexible. Lectures Online can save more on transportation costs. The grief felt by students when attending online lectures is the lack of adequate facilities such as student mobile phones, which sometimes get damaged due to prolonged use of the internet, unstable internet network, and expensive and limited internet quota. Online lectures provide opportunities for students not to take lectures seriously, including when the temporary lecturer explains that students choose to sleep, eat, wash clothes, or play on social media. They recognize this action as a sinful act that ultimately causes guilt and regret for classmates, lecturers, parents, and family.

**Keywords:** covid 19 pandemic; joy; sorrow; sin; sharia accounting; education

### **INTRODUCTION**

The Covid 19 pandemic has affected not only hurt the health and the economy but also the education of this country (Siahaan, 2020), (Rohmadani, 2020), (Erni, Vebrianto, Mz, & Thahir, 2020). Since the pandemic broke out in Indonesia, the policy implemented in the education sector is to carry out teaching and learning processes online. Lack of experience, knowledge, and facilities and infrastructure that support the online teaching process makes implementing the educational process less optimal than offline learning.

The less-than-optimal online learning process has also attracted the attention of several researcher to study it; for example (Aji, 2020), a study of the impact of covid 19 on education in Indonesia found that online learning due to the covid 19 pandemic has had an impact on decreasing the quality of skills of students. Furthermore, (Rohmadani, 2020), through a study of the impact of covid 19 on ways of thinking in online learning, found that online learning gives students ways of thinking to be innovative, increases creative learning, and creates a fun

atmosphere. The online learning model solution is to create a fun, educative, and habitual atmosphere during the covid-19 pandemic.

Departing from some previous research, researcher observed that studies that reveal students' feelings of joy, sorrow, and sins when taking online lectures still need to be carried out. Therefore this study aims to reveal this. The research problem formulation is how the feelings of joy, sorrow, and even sin of students majoring in Islamic accounting when attending lectures online. Based on the problem formulation, this research aims to reveal Islamic accounting students' joys, sorrows, and sins when attending online lectures.

## **METHODS**

This type of research method uses a qualitative method with a descriptive approach. The researcher chose this type of research because the purpose of this research is to try to understand and explore the meaning of reality, in this case, the feelings of ups and downs and sins of students majoring in Islamic accounting while attending lectures online. In addition, the results of this study do not aim to be generalized, and this research study was carried out in a natural context. Exploring the meaning of reality, research results are not to be generalized, and studies conducted in natural contexts are characteristics of appropriate research using qualitative research types (Sugiyono, 2017)

Research Informants. This type of qualitative research uses a technique for determining informants through purposive sampling. This technique is the determination of informants based on specific criteria, such as informants whom researcher feel have knowledge and experience that can answer the research questions (Yusuf, 2017). This research has three informants: Hamsyil, Aldi, and Mega. The three informants were selected using a purposive sampling technique. The three were chosen because the researcher believed they had knowledge and experience related to the research theme being studied. This is because the three of them are active semester six students majoring in Sharia accounting currently undergoing online lectures. Apart from that, the three informants were willing to take their time and share information about their experiences of the ups and downs and sins they committed while attending online lectures.

Data collection technique. This study uses data collection techniques in the form of structured interviews. Structured interviews are a data collection technique in which researcher have prepared interview guidelines related to research objectives and then interviewed informants based on these instruments (Yusuf, 2017). In other words, when interviewing informants, the researcher uses the interview guide the researcher provided beforehand.

Data analysis technique. This study uses data analysis techniques from Miles and Huberman in the form of reduction analysis, data presentation, and conclusion. (Sugiyono, 2017) explains that reducing data means summarizing, choosing the main things, focusing on the essential things, looking for themes and patterns, and removing unnecessary ones. Technically, after data sourced from interviews and observations have been collected, the researcher selects data related to the theme of the research study. At the same time, data outside the research topic will be reduced or discarded. The second stage is data presentation. In qualitative research, data presentation can be done through brief descriptions, relationships between categories, flowcharts, and the like (Sugiyono, 2017). Technically, after reducing the data, the researcher presents the data in sub-chapters and describes the research results by the findings in the field. The third stage is concluding. Findings from research results can be in the form of a description or description of an object that was previously dim or dark so that after being examined, it becomes clear; it can be in the form of causal or interactive relationships, hypotheses, or theories (Sugiyono, 2017).

## RESULTS AND DISCUSSION

### Portraits of Likes: New Experiences, Flexible Study Time, and Save on Transportation Costs

The Covid 19 pandemic has not only had an impact on the health and economy but also on education. The impact is that the implementation of learning is carried out online. The following is Hamsyil's account of his experience while attending online lectures:

For me, studying online is quite a new experience, especially since it has been almost two years... at the beginning, online lectures did not know what it was like and what to do, especially when you become a host, how do you distribute screens, that is a new experience [Hamsyil].

Departing from Hamsyil's previous narrative, it gave researcher an understanding that through online lectures, Hasim gained new experience and knowledge, primarily operating applications for online lectures such as hosting, sharing screens, and activating or deactivating sound. This positive impact is in line with what is felt by Aldi. Also, by carrying out lectures online, Aldi feels that lecture time is more flexible than lectures held offline.

There are good and bad online lectures. If it is good, you can do it anytime. It means something like, if in class, for example, it is the day, there is no meeting, we will change this day; if it is online, it is today, for example, it can not work like this, the day can be fixed same...[Aldi]

Starting from Aldi's previous narrative gave researcher an understanding that the positive impact of holding online lectures is that lecture time is more flexible than offline lectures. Aldi gave an example if the lecturer teaching online lectures at that hour cannot attend, then the lecture time can be shifted to the same day. Furthermore, Mega revealed the positive impact of online lectures, namely saving more on transportation costs. In more detail, the following is an excerpt from Mega's interview.

It is also good to study online because sometimes if the lecture is offline, the lecturer initially informs us of admission. However, after we are on campus, the lecturer cancels the meeting, so it is automatically a loss for rent loss of clothes; if you study online, there are good too... [Mega]

In Mega's previous narrative, the researcher understands that one of the advantages of online lectures is that Mega can save on transportation costs because online lectures can be attended from home, even if the lecturers suddenly cancel the online lecture. Mega feels that she is well-spent in terms of transportation costs and also the time she used to prepare himself for offline lectures.

Based on the previous discussion, the researcher can conclude that the likes or positive impacts of lectures that are held online are that students can add new experiences and knowledge regarding the implementation of online lectures, lecture time is more flexible, and can save more on transportation costs. This finding is in line with the results of a study conducted (Rohmadani, 2020) that online learning provides ways of thinking for students to be innovative and increases creative learning; this is in line with what was found by ((Widagdo, Handayani, & Suharto, 2020) that the covid 19 pandemic provided strong impact on student behavior at the level of activity in participating in the online learning process.

### **Grief: Low Battery Mobile, Bad Network, and Limited Internet Quota**

Lectures held online not only give students a sense of joy or happiness but there is also sorrow behind these lecture activities. This is as stated by Mega as follows:

There are problems when studying online; sometimes, the cellphone, when used for lectures, runs out of battery quickly. So it is tough to reconnect to the online lecture application... so when I want to return to class, I am waiting for the cellphone battery to recharge. But there was also a time when my HP was low; after being in the car, I was no longer allowed to enter the class, negligent; this has happened several times...[Mega]

Departing from Mega's previous narrative, it gave the researcher an understanding that the grief she felt when attending lectures online was that the cellphone battery used for lectures ran out faster, several times Mega was not even allowed to grieve in online classes due to problems with her cellphone battery running out and when her cellphone was can be used to attend lectures, it turns out that Mega is no longer allowed to join the class and is given an Alpha statement by the lecturer. Furthermore, Hamsil also felt grief when attending online lectures, along with his narrative:

Then the teaching system using Zoom media requires much quota. Cellphones are also hotter than using other applications; then most online learning methods are not more efficient, I think, because many things make us not concentrate in lectures, especially if the network or internet connection is not good, or things that you do not want, for example, if we are at home, nothing is certain, the parents will ask for help with homework, well, finally I turn off the camera, and I focus on helping my parents. [Hamsyil]

In Hamsil's previous narrative, it gives understanding to researcher that online lectures not only bring a feeling of happiness, such as being able to save on transportation costs and add new knowledge, but there are also sorrows, such as online lectures absorbing more student internet quota, unstable internet network which causes the learning process not running optimally. Hamsil also said that when attending lectures from home, he was also faced with a choice between helping his parents at home or focusing on attending lectures. Furthermore, Aldi also expressed the same thing that there was sorrow when taking online lectures; here is a snippet of his interview:

There may be a few obstacles; at least it is just a network problem; I am in a boarding house, and since online college, I have never returned home because, on campus, I buy a data package every day. Then if there are many courses, for example, in one day, there are two courses, one using Zoom and one using Google Meetings. Now automatically, one month's data can run out in one week or even one day, so since this online lecture, I have never returned home, even this Eid I have never returned home because there is always WIFI at the boarding house...[Aldi]

In Aldi's previous narrative, it provided an understanding to researcher that the grief he experienced when attending lectures online was that he chose not to return to his hometown because Aldi's boarding house had internet; meanwhile, if he was in his village, he had to buy internet quota which he felt would costs more. Aldi also said that he chose not to go home even during Eid.

Based on the previous discussion about the impact of online lectures on students, the researcher can conclude that students majoring in Islamic accounting not only feel joy but also experience sorrow when the lecture system is carried out online. These feelings of sadness include students who choose to stay in boarding houses compared to going home to their hometowns; internet networks and quotas in their hometowns are more challenging to find, and costs are more expensive than in urban areas. Therefore they choose to be in boarding houses because the place provides internet facilities for free. The next feeling of grief is the problem of student cellphone batteries which run out faster when taking online lectures; the impact is that students are sometimes given sanctioned by some teaching staff for joining class groups late. Meanwhile, another grief is that online lectures, attended by students from their respective homes, impact they could more optimal participation in learning. This is because, at the same time, students' parents ask them to be able to help with homework. The decline in the quality of education during the Covid 19 pandemic is also in line with findings from (Aji, 2020) that disruption in the natural learning process between students and teachers and cancellation of learning assessments impacts students' psychology and decreases the quality of student skills. Furthermore (Fauziyah, 2020) found that the impact of covid 19 can make students feel anxious about whether or not online learning is effective in a social distancing situation where there are many obstacles, namely poor networks, inadequate facilities and infrastructure, teachers and lecturers who are not yet proficient using technology and social media as learning media.

### **Sin: Using Social Media, Eating, and Sleeping during Online Lectures**

Accounting lectures online also open up opportunities for unethical actions and even be considered a sin by students. This is as expressed by Hamsyil:

If I am the head of the level, there are many who always have to be contacted when a lecturer asks about lectures. One of them is when I am in college, and I turn off the camera, then when I usually am studying on Zoom, I can return it to the menu. I can mute the sound; then, I open social media. If I usually study in the morning, I have breakfast while studying, God.... [Hamsyil]

Based on Hamsyil's previous narrative, the researcher understands that one of his wrong actions when attending lectures online was to ignore the lecturer while explaining, open social media, and attend lectures while eating breakfast. He recognizes this as one of the less good deeds or sins. Furthermore, Hamsyil again said that.

If I make that mistake, I feel guilty because I am the head of the level, then leave them during the presentation. I also feel disrespectful to those who have

gone to great lengths to make power point and presentations; suddenly, in the end, I ask who I am, who is presenting, and who is asking... If a friend does not feel guilty... because I am there as the head of the level, because from the start I have given instructions, the presentation is like this, then help the presenters write this down, so when they are presenting, and I ignore my friends do not feel so guilty

Hamsyil's previous explanation gave the researcher an understanding that, in essence, he realized that ignoring lectures, especially when his classmates were explaining the material, was wrong. Moreover, Hamsyil was the head of that class and should be able to set a good example for his classmates. Furthermore, he also expressed feelings of guilt and regret for the act of turning off the camera when the lecturer explained and carried out activities in the form of opening social media; in more detail, the following is Hamsyil's explanation:

Feeling guilty towards the lecturer for turning off the camera during lectures, I feel very guilty because my attitude was not respectful there, especially for the lecturer who was explaining at the time... I was afraid because they have the power in grades, especially since I am the head of the level right, then set an example that is not good. It must take significant consideration to do that.

An excerpt from Hamsyil's previous interview explained his feelings of guilt towards the lecturer who was explaining the material but was ignored by him. The feeling that Hamsyil felt at that time was not appreciating the efforts of the lecturer who was explaining. Meanwhile, Hamsyil also revealed that apart from feeling guilty, he also felt afraid that the final score obtained was not enough due to his actions. The feeling of guilt for sinful acts in the form of not taking lectures seriously was also felt by Hamsil towards his parents. This is as explained below:

Yes, it is because when I go to college, my parents pay my tuition when I do not take college seriously. Moreover, this knowledge will be helpful for me; yes, there are still feelings of guilt towards my parents... I am terrified if I am afraid, especially since my parents are strict. , I was afraid that I would immediately be dismissed from my studies because almost before I received the scholarship, almost all of my parents paid for it...[Hamsyil]

Based on excerpts from Hamsyil's previous interviews, he explained to researcher that committing a sinful act in the form of not attending lectures seriously creates feelings of guilt and fear of parents. This feeling was present because Hamsil did not appreciate his parents, who had struggled to pay for his education. Meanwhile, Hamsyil also expressed feelings of fear



because if his parents found out about his actions and he did not take lectures seriously, Hamsyil believed that his parents did not have to think long and hard about it. He stopped paying for his college education.

Furthermore, Aldi revealed that Hamsyil should have taken lectures seriously, such as eating and sleeping, while the lecturer explained the material. Aldi recognizes this as a sinful act. The following is Aldi's explanation of his actions:

Maybe it is the same as Hamsil earlier, while in college, I was eating and sleeping, and even at that time, I was still sleepy; then I turned off the camera and went to sleep, and when I finished college, I was still sleeping, hehe [laughs embarrassed]. I wash clothes Often while in college, but it all depends on the lecturer, too; if the lecturer demands to activate the camera, then I can not possibly do other things; it all depends on the lecturer's teaching system anyway. If the lecturer is relaxed, well, we are also relaxed... [Aldi]

Based on excerpts from Aldi's previous interview, researcher understood that during online lectures, Aldi took actions similar to Hamsyil, namely eating, sleeping, and even washing clothes when the lecturer was temporarily explaining. Aldi recognized this as a sinful act because he did not respect the lecturer who was temporarily explaining lecture material. Aldi also revealed that not taking lectures seriously would only be carried out if the lecturer implemented lecture rules that were not so binding on students. In other words, if the lecturer requires his students to activate the camera, then actions such as eating, sleeping, and washing clothes will not be carried out by Aldi either.

Aldi further revealed the feelings of guilt he felt when he did not take lectures seriously. Here is the explanation:

Well, there must be a feeling of guilt when I do that; I immediately think about grades; for example, the lecturer is teaching, and I do not listen. I do something else; I am sure I immediately remember, "Well, if my grades and this lecturer are not too satisfactory, maybe that is it because I also behave like this [Aldi]

Departing from Aldi's previous explanation, it can explain to researcher that not taking lectures seriously causes him feelings of guilt and regret. The guilt and regret centered more on Aldi, who could not understand the lecture material, which, in the end, led to his unsatisfactory academic grades as well. However, Aldi also realized that this resulted from his actions.

Furthermore, Aldi revealed that he only felt guilty towards his friends due to not paying attention to them when presenting lecture material:



There are a few of them. I only feel guilty for the friends presenting because they ignore the material if they do not listen during the presentation. For other friends, I do not feel guilty because maybe there are some like that [Aldi]

Based on excerpts from Aldi's previous interview, the researcher understands that his actions in the form of not paying attention to his classmates who were in charge of presenting the material only gave him a little feeling of guilt and regret. This is because Aldi believes that when he is in charge of the presentation, his classmates do the same thing during online lectures: not paying attention and ignoring the lecturer's explanations.

Aldi then also said that feelings of guilt and remorse for sinful acts, namely not taking lectures seriously, were felt more by his parents. This is as stated below:

Well, you must feel guilty. Well, even though you are aiming for a mission, not all of the money for the aim of the mission is enough for your parents to provide for the day-to-day money. Yes, I almost always feel sorry for my parents. Sometimes I remember the older man at night, so sometimes I imagine that the older man's face is getting old. I go to college, and what my parents know is that I graduated from college to graduate; there is scholarly work, but in reality, it is not like that, so my parents feel guilty. Well, like wanting to apologize to parents... [Aldi]

Aldi's previous explanation gave researcher an understanding that even though he was one of the Bidik Misi recipients, his parents still sent money to pay for his needs while studying at university. The feeling of guilt is present because it seems he does not respect and carry out the mandate as a student, namely studying seriously. Sometimes this feeling of guilt is present almost every night, which seems to stir up his feelings to immediately apologize to the head of the parents for not taking lectures that are held online seriously.

Based on the discussion about the sins students commit while attending online lectures, researcher can conclude that eating, sleeping, washing clothes, playing on social media, and washing clothes are actions students commit while online lectures are temporarily in progress. The students recognized this as a sinful act which led to feelings of regret for classmates and lecturers and feelings of deep regret for parents and family because those who had struggled to find sustenance to pay for their education, the students chose not to take lectures seriously. Lack of control from educators during online learning which results in less than optimal students participating in learning, is in line with findings from ((Thalib dkk., 2021) that when midterm exams are carried out online, students admit that they committed fraud in form of cheating or sharing answers exam. This is due to the less-than-optimal control of the exams, which are

carried out online. This also aligns with the findings (Satrianingrum & Prasetyo, 2020) that online learning impacts teachers' lack of flexibility in controlling students.

## CONCLUSION

This study aims to reveal the feelings of joy, sorrow, and sins of students majoring in Islamic accounting when attending lectures online. The study results found that students feel like or happy when lectures are held online because they can add new knowledge, lecture time is more flexible, and they can save on transportation costs. Furthermore, students feel sad when online lectures are caused by inadequate facilities such as cell phones that run out of batteries more quickly, networks that often disappear, and expensive internet quotas. Students feelings of guilt and regret are also present during online lectures when they choose to ignore lectures and choose to do other activities such as washing clothes, eating, and even sleeping. However, they only take actions like not taking lectures seriously if the lecturer frees them not to activate the camera during the lecture.

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