



Research Article

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Evaluating the Online Learning System in Accounting Major Using SWOT Analysis

Adelina Mariani S.¹

Joko Widodo¹

Sri Sularti Dewanti Handayani¹

Rodiyah²

¹Faculty of Education, Universitas Negeri Semarang,
Sekaran, Gunung Pati, Semarang City,
Central Java 50229, Indonesia

²Faculty of Law, Universitas Negeri Semarang,
Sekaran, Gunung Pati, Semarang City,
Central Java 50229, Indonesia

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Abstract

Modern technology has always shaped our educational institutions, with the most recent advancement being the usage of online learning. However, not all colleges were able to adopt these adjustments, which were critical in keeping our education operating during the epidemic. The purpose of this research is to determine if Bina Insani University's accounting program can adapt to changes and, if necessary, take appropriate measures to guarantee the quality of online learning is up to date. This is a mixed-methods study in which qualitative data is acquired via questionnaire and quantitative data is gathered via interview. These data are then used in a SWOT analysis of the accounting major's online learning. Even though there is a good student-to-lecturer ratio, only a few lecturers use online learning tools or LMS, and with accreditation still being "Baik Sekali" (not "the best" or "unggul" yet), the worst-case scenario of failing to deliver quality online learning may result in a lower accreditation score. Based on the SWOT analysis, the optimal defensive approach would be for the major to enhance its internal workings in order to maximize on current opportunities and overcome threats. Because there has yet to be produced a SOP for online learning, there is possibility for standardization of online learning quality.

Keywords: Online Learning, SWOT Analysis, Quality Assurance

1. Introduction

The technical advancement in the last ten to fifteen years has been unprecedented in recorded history. Because of the quick speed of new technology, certain industries have thrived, while others continue to struggle to adapt to the constant changes made possible by newer technologies (Lestary, Widadi, & Kristiawan, 2020; Mat Desa et al., 2021). These disruptions are being driven by the

advancement of the internet and all of its components, including speed, connectivity, and, most importantly, accessibility. Long-distance communication has developed from texting to high-quality video conferencing as internet connection has become more accessible. This has given rise to the concept of remote education over the internet (online learning), which has the potential to make education accessible to the public (Sistek-Chandler, 2019).

The internet has now become an integrated part of our educational systems; everything from the early stages of curriculum development to the process of creating teaching materials and delivering them to students can now be done through an online platform, making the application of online learning more practical than ever (Lee et al., 2020). Furthermore, the pandemic that has been occurring since 2019 has increased the relevance of online learning to an entirely new level (Jordan, Adab, & Cheng, 2020; Kanekar, Sharma, & Vegas, 2020; Lipsitch, Swerdlow, & Finelli, 2020). Online learning has allowed instructors and students to continue their education from the comfort of their own homes, lowering the chance of the epidemic spreading (Arifiati et al., 2020; Goranova, 2020; Isaias, Sampson, & Ifenthaler, 2020; Lee et al., 2020; Setiawan & Munajah, 2020).

Based on preliminary data from the Accounting Study Program management, we know that students have varied degrees of internet connectivity, with as many as 50% having strong access, 20% having bad access, and the other 30% having variable connection. Based on research from Rivalina (2017) apart from being constrained by the internet network, the slow response from campus staffs in handling online learning technical problems further worsens the online learning experience of students. An online campus learning system has been implemented. Despite their familiarity with the online campus as a learning tool, students are ultimately passive in their use of the facility.

Students lack understanding of educational materials due to a lecturer's lack of IT abilities, notwithstanding the presentation of engaging information (Dewanti Handayani, Hasjiandito, & Waluyo, 2018) and the use of digital classroom management applications such as google classroom help students understand teaching materials (Junipah, Kardoyo, & Yulianto, 2019). Lecturers merely prepare the content and have no idea whether all of the students utilize the online campus to access the information that has been assigned to them, therefore the instructor has no influence over the execution of this online learning. In his research, Wiyono (2009) stated that the quality of lecturers as teachers greatly affects the quality of the graduates produced, while Alif et al. (2020) found that the competence of teachers affects the learning motivation and achievement of students. Lecturers are also obliged to play a role in quality assurance, particularly in the teaching and learning process, as well as in developing the character of the students (Rodiyah, 2013). If the lecturers' professionalism can be effectively identified, it will be clear to what degree the lecturers are accountable for quality assurance.

After nearly two years of studying from home, many people have adjusted, but certain obstacles remain, such as not possessing the gadget to provide internet connection or owning the tool but receiving poor service. Furthermore, insufficient abilities to utilize and manage the online learning system persist, particularly in developing countries such as Indonesia (Arifiati et al., 2020; Setiawan & Munajah, 2020; Wright, 2014; Wu, Chen, & Yang, 2016). As a result, an assessment of the use of online learning is required in order to build improved quality in the teaching process. The strength, weakness, opportunity, and threat (SWOT) analysis is one way for evaluating and improving the quality of an online learning system. The internal and external factors of online accounting learning are required to accurately analyze the strength, weakness, opportunity, and threat using the SWOT analysis. The findings of this research might be utilized to develop a strategy to assure the quality of online learning in the Accounting Major, as well as to answer the question, "How far has the accounting major adapted in integrating online learning?"

2. Online Learning

E-Learning (online learning) has a lengthy history that parallels technical advancements. In terms of vocabulary, online learning first appeared in 1999, when the term "e-learning" was first used during a

symposium on computer-based training (CBT) systems in Los Angeles, California (ICDAdmin, 2017). Then phrases like virtual learning, online learning, distant learning, and web-based education appear to appropriately reflect the concept (Budhianto, 2020).

According to Rosa et al (2016), E-Learning is a method of teaching and learning that is important and successful in organizing and offering superior education. Traditional classroom-based learning environments have been expanded to include digital material using information technology (IT), where knowledge is available from a range of sources and is no longer constrained to the four walls of the classroom or the experiences of lecturers and students. Meanwhile Hillman et al. (2021) states that online education Students can devote a range of time to various topics based on their ability and interests. Students may require a different explanation, example, or more study; this is simpler for individual students to accomplish when using online learning, particularly if the subject is provided in a novel manner with several examples.

Online learning requires multimedia material such as an explanatory video, a power point presentation, and an interactive online quiz. Though it may take longer to produce, once completed, the multimedia content may be read or rewatched as many times as possible, in numerous places, for as many students as feasible, lowering total expenditures. This cuts down on study time since instruction is delivered in short, easily digestible portions directly at the learner's fingertips. E-learning guarantees that information is delivered consistently across all places and hours (Chitra & Raj, 2018).

Other studies have sought to assess the effectiveness of online learning deployment. In general, the biggest barrier to implementing online learning is a lack of internet connectivity. Because the internet serves as a conduit for information flow between students and lecturers (Luh Sri Damayanti 2020). Another problem in online learning is transitioning teachers' interactions and communication with students from traditional to online learning (The University of Melbourne, 2017). Yustika (2019) highlighted that lecturers' insufficient capacity to use technology is also an impediment to the operation of online learning. The utilization of diverse media and digital classroom management software such as Google Classroom to assist students grasp educational materials (Dewanti Handayani et al., 2018; Junipah et al., 2019). An educator should be able to provide high-quality teaching materials that meet the demands of online learners while also creating a welcoming online learning environment (Arifiati et al. 2020).

3. SWOT Matrix Analysis

SWOT analysis is a strategic planning and strategic management approach (GÜREL, 2017) used to assist a person or organization in identifying strengths, weaknesses, opportunities, and threats connected to company competitiveness or project planning (Dwi Sulistiani, 2007). During a viability study/survey, SWOT analysis may also be utilized to provide a suggestion (Mercieca, Schembri, Inglott, & Azzopardi, 2019).

The name is an abbreviation for the four components that the approach investigates (Rangkuti, 2016) Strengths: features of a company or initiative that provide it an advantage over competitors. Weaknesses: traits that put the company or project at a disadvantage in comparison to others. Opportunities: are environmental aspects that a corporation or initiative can use to its advantage. Threats: environmental components that might pose problems for the business or project.

The steps required to carry out strategy-oriented analysis include identifying internal and external elements (typically using the popular 2 x 2 matrix), selecting and evaluating the most significant aspects, and identifying relationships that exist between internal and external characteristics (Pereira, Pinto, da Costa, Dias, & Gonçalves, 2021). Strong relationships between strengths and opportunities, for example, might indicate favorable conditions in the organization and allow for the use of an aggressive approach. Strong interactions between vulnerabilities and threats, on the other hand, might be interpreted as a possible warning and recommendation to use a defensive approach. SWOT analysis is used to provide suggestions and strategies, with an emphasis

on exploiting strengths and chances to overcome weaknesses and threats (Phadermrod, Crowder, & Wills, 2019).

4. Methods

This is a descriptive study that aims to describe the current state of online learning in the accounting major at Bina Insani University in Bekasi. Questionnaires and field observations are used to collect data. The questionnaire was designed for all Accounting Major students (51) and instructors (20). Because the population of students and instructors is small, no sampling approaches are required. Secondary data such as the campus profile, long-term planning, and the national campus accreditation institution (BAN-PT) are also considered. These data are then utilized in a SWOT analysis of the online learning to evaluate the online learning deployed and build a strategy to remedy the problems or improve the quality of the online learning.

5. Result

Table 1: Questionnaire Results

Survey Questions	Respondents	
	Student (51)	Lecturer (20)
Gadgets used for online learning		
HP	25	2
Laptop	7	15
Computer	4	3
Tablet	9	0
Others	6	0
Internet Availability		
Very Good	4	4
Good	18	12
Bad	24	4
Very Bad	5	0
Software most comfortable for online learning		
WA	19	7
Zoom	5	4
Google Meet	4	3
Google Classroom	2	1
Microsoft Teams	1	1
Online Quiz	13	2
E-Campus	7	2
Learning Media Most Interesting		
Chat/ Voice Note	8	4
Video made by lecturers	5	1
Power Point Presentation	14	9
Video from others	3	4
Animation	21	2
When I study from home		
I can focus	22	-
My friends/family/relatives sometimes disturb me	12	-
My friends/family/relatives often disturb me	17	-
Online learning goes smoothly because		
All students can listen to the lecturer	13	-
PPT can be seen clearly	21	-
Students can ask if there is something they don't understand	8	-
Students do not need to commute to campus to study	9	-
If I don't understand, I will		
Ask the lecturer	13	-
Ask my friends	23	-
Download and read the materials provided by the lecturer	10	-
Do Nothing	5	-

Survey Questions	Respondents	
	Student (51)	Lecturer (20)
Problems commonly encountered		
Internet	11	-
Lecture is not interesting	14	-
Work / help parents work	17	-
Don't know the class schedule	5	-
Meeting Evaluation		
Student attendance above 75%	-	12
There is a discussion session after delivering the material	-	6
All students submit assignments	-	8
Journal Published		
Nasional	-	4
International	-	1
Haven't published any	-	15
TOEFL Score		
Haven't tested in the pas 2 years	-	10
400-450	-	5
450-500	-	4
500-550	-	1
> 550	-	0

6. Internal Condition

6.1 Overview

There are now 20 lecturers, including 6 permanent academics and 14 non-permanent lecturers. The total number of students is 51, with 15 students in semester 1, 18 in semester 3, and 18 in semester 5. Based on the statistics on the number of instructors and students, it is possible to deduce that the lecturer-student ratio is 1:2.55, which is considered good. The optimal lecturer-to-student ratio is 1:20 in Exact Science and 1:30 in Social Sciences (President of the Republic of Indonesia, 2012), (President of Indonesia, 2014).

6.2 Internet Quality

The majority of academics reported good or very good internet quality, but many students reported poor or extremely awful internet. The internet quality for the lecturers is good because they may utilize the campus Wi-Fi. Concerning the usage of school resources, the accounting major's Head stated, "We aim to conduct face-to-face trials for students who reside in Bekasi beginning next semester." If all goes well, we will be able to reopen the campus so that students who undertake face-to-face and online learning can use campus amenities while still adhering to health guidelines." Students who are having problems accessing high-quality internet can now utilize campus Wi-Fi.

6.3 Device Used

The majority of lecturers use laptop computers to educate, while almost half of pupils use cell phones. Some students responded "Others," writing that they shared their gadget with their sibling, which hampered their online learning experience.

6.4 The Most Liked Software/Application

WhatsApp (WA) is the most commonly utilized application/software in the classroom among lecturers, followed by Zoom and Google Meeting. Meanwhile, pupils preferred WA, closely followed by online quizzes. Power point presentations are the most popular classroom medium since they are

utilized the most by lecturers and the second most by students. Students prefer animation as a learning medium, yet it is still used by a small number of instructors.

6.5 *Quality of Lecturers*

All accounting study lecturers have an S2 education. There are no instructors who have completed the PhD level, however several are on their way to doing so. Only 10 teachers have taken the TOEFL exam in the last two years, and the results show that 5 academics received a score of 400-450, which is now also a prerequisite for graduating students, 4 lecturers had a score of 451-500, and only 1 lecturer received a score of 500 or above. TOEFL scores should be over 500 for all instructors because it is now a passing grade for Master's degrees.

Every time a course concludes, the lecturer is obliged to fill out a course assessment in a Google form in order to evaluate class progress and report on the quality of his/her course. Only 12 of the 20 instructors claimed that more than 75% of their students attended their lectures, only 6 reported a discussion session after the lecturer described their teaching material, and 8 stated that all of their students submitted assignments on time. This demonstrates that, while student attendance is high, it does not imply that they are engaged in class, and that there are a significant percentage of lecturers whose pupils do not submit assignments. This is consistent with the original observation, which indicated that the lecturer's class control was weak during and after learning, and that most instructors were unable to utilize classroom management apps such as Google Classroom and Microsoft Teams, instead opting for WA, Zoom, and Google Meet.

Even though online learning should enhance contact between lecturers and students, half of students asked their friends if they didn't grasp anything, while just a quarter directly questioned the lecturer. Only a few pupils opt to download the content, while the remainder do nothing. The low number of students who questioned the lecturers is consistent with earlier data, which showed that just six instructors held discussion sessions after delivering the content.

6.6 *Students' Opinion of The Existing Online Learning*

The most important component in running the class is that the Power Point presentation can be seen well, followed by the lecturer's clear voice. When compared to classroom learning, the clarity of audio and visual learning materials is a benefit of online learning. The challenges mentioned by students, on the other hand, varied, with the most common causes being the student working or assisting their parents, followed by uninspiring instructional material and poor network reception. What's intriguing here is that several students reported missing classes because they didn't know the timetable. This should not have happened if students had communicated effectively to compensate for the disadvantage of online learning, which is the inability to meet in person.

Students' learning assessments are used as a comparison for the lecturer's assessment of the learning process. Based on the two assessments, it is possible to infer that there are lecturers who are sufficiently innovative in conveying the information, but that others have not adequately prepared their classes. Being preparing is a catastrophic error because multimedia material is one of the primary benefits of online learning over traditional learning. To reach graduation competence criteria, a standard learning method is required that can ensure the quality of learning. Multi-media innovation must be included as a minimal requirement that lecturers must meet during the teaching and learning process.

The Accounting Major continues to employ traditional, face-to-face learning quality assurance while managing online learning. Technical concerns, such as instructors who have yet to provide learning material, students who are unaware of the timetable, and internet constraints for students and lecturers, generally go unnoticed. A breakthrough in the quality assurance approach should be explored in order to foresee the concerns and challenges of online learning and sustain learning quality.

7. External Condition

7.1 Accreditation by BAN-PT

BAN-PT has awarded the Accounting study program "Baik Sekali," or "Excellent." This signifies that the accounting study program already has enough teaching lecturers and resources to conduct effective learning and has begun to reach national requirements. The BAN-PT accreditation results can be used as a guarantee of the quality of the Accounting Study Program as well as a public publication. The accreditation findings suggest that the Accounting Study Program has begun to be competitive at the local level but has not yet been recognized at the national level.

7.2 Competition for Accounting Major

BAN-PT has accredited 99 accounting study programs in West Java. There were 19 study programs that earned the "Unggul" or "Best" predicate, 53 study programs that received the "Baik Sekali" or "Excellent" predicate, and 32 study programs that received the "Baik" or "Good" predicate. Accounting Study Program at Bina Insani University has Excellent accreditation, thus it must compete with 52 other accounting study programs in West Java.

7.3 Covid-19

To combat the spread of the Covid-19 pandemic, all colleges in Indonesia began embracing online learning in March 2019. Because not all universities were prepared to integrate online instruction, this has created significant disruption. On the one hand, institutions that have mastered the art of conventional face-to-face teaching are being caught off guard by fast change. On the other hand, universities that began offering online courses before to Covid-19 would undoubtedly have an advantage over others.

7.4 Doctoral Scholarship

There are several Doctoral degree scholarships available both domestically and internationally, particularly for lecturers and researchers. This approach is aided in social studies by the fact that practically all of the study process, including the dissertation, may be completed online. This kind of autonomy should allow lecturers to further their studies while still instructing their pupils.

7.5 Online Learning Infrastructure

The Covid-19 epidemic has also prompted a change in people's activities, with online activities taking precedence. Online activities need the use of additional electronic devices, such as cellphones, personal computers, and laptop computers. People became more reliant on electronic equipment such as television and others during the Covid-19 epidemic period, which restricted movement. So, although the pandemic produces a scarcity of semiconductor chips, it also spurs a boom in demand for electronic gadgets, resulting in a price increase for electronic products such as Smart TVs, Laptops, Smartphones, and Personal Computers.

Table 2: SWOT Matrix

INTERNAL	Strength	Weakness
	1.A good ratio of lecturers and students 2.Online learning is within future plans of development 3.Basic infrastructure such as Wi-Fi and Computer available on campus	1.Accreditation is still "Baik Sekali" (not "the best" or "unggul" yet) 2.Few lecturers use online learning tools or LMS 3.There are no guidelines to implement online learning

EXTERNAL	Opportunity 1.Opportunity to improve IT skills 2.Lecturer Doctoral Scholarship from the government 3.Opportunity to conduct research related to covid and publish journals	Threat 1.Only able to compete on a provincial scale 2.Infrastructure for online learning are more expensive 3.Accreditation will go down if the major failed to adapt to changes
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The SWOT analysis identifies the measures or policies implemented depending on the accounting major's internal and external situations. According to table 2, the conditions of online learning in the accounting major are as follows: while there is a good student-to-lecturer ratio, only a few lecturers use online learning tools, and with the accreditation still being "Baik Sekali" (not "the best" or "unggul" yet), the worst-case scenario of failing to deliver quality in online learning may result in a lower accreditation score. Based on these findings, a defensive strategy is the optimum approach for the accounting study program. Defensive strategy focuses on fortifying internal elements in order to fight external threats and capitalize on existing possibilities. Opportunities such as hosting seminars to improve lecturers' abilities in using online learning tools and encouraging lecturers to pursue doctorates will also contribute to a rise in the number of papers published.

8. Discussion

The accounting major has various internal shortcomings that must be addressed first since they are directly connected to the quality of learning. The first is the level of learning content quality. The multimedia feature is the primary advantage of online learning over face-to-face learning, and instructors should make greater use of it. Second, there is time for teacher-student contact. If a lecturer employed innovative multimedia content to assist clarify the teaching materials, they should have plenty of time to connect with students and determine whether or not the lesson was genuinely grasped. Ideally, every lecturer should incorporate synchronous learning by constantly utilizing technologies such as Zoom to facilitate student engagement. If correctly handled, these two characteristics should constitute the advantages of online learning over offline learning.

Another factor to examine is how the accounting major organizes its online learning. So far, the accounting major has completed quality assurance efforts for online learning in three stages: planning, learning process, and assessment. The planning step comprises all of the preparations completed before to the learning. The lecturer develops a lesson plan and assessments for one semester at this point. Then there's the "Learning" stage, which is when you're actually learning something. At this point, lecturers and students exchange information. There are no standards in the learning platform, which is a significant consideration. Although some lecturers rapidly adjust to online learning and can teach using Zoom, Google Classroom, or another Learning Management System (LMS), the majority of lecturers only utilize WA chat with the odd usage of Zoom. Another barrier is the lack of quality control for online learning. The lecturer only took the outcomes of student learning and the findings of a student satisfaction questionnaire with him during the assessment stage. These two items are used to evaluate lecturers' performance for one semester and make necessary modifications.

Online learning without established quality standards will have a detrimental influence on learning quality and progressively reduce the university's credibility (Inggit Putri I. Paputungan, Ansar, 2021). The current quality assurance strategy has not been able to contribute to the improvement of learning quality. This is due to the fact that many aspects of online learning do not exist in the traditional quality assurance model, such as multimedia content, the use of digital learning platforms in synchronous learning, and the creation of online exams in which lecturers cannot supervise students taking exams if they do not use technology assistance. As a metric for monitoring the efficiency of online lectures, a quality assurance instrument is required (Committee for the Coordination of Statistical Activities, 2009).

Quality Matters-based online learning quality assurance use the "Quality Rubric" to assess learning quality for institutional change. Quality Matters places a premium on long-term quality

assurance. The present approach is intended to be supplemented or improved by this quality assurance model. There are eight quality standards in the Quality Matters framework: 2) Course Overview and Introduction, 3) Assessment and Measurement, 4) Instructional Materials, 5) Learning Activities and Learner Interaction, 6) Course Technology, 7) Learner Support, and 8) Accessibility and Usability (Quality Matters, 2020).

One of the quality assurance developments from the Excellent Matters framework is the creation of guidelines or guidebooks for doing quality online learning. In his study, Setijowati et al (2020, p. 58) found that the creation of online teaching guidebooks for lecturers that incorporate teaching competences can aid in the improvement of online learning quality. Furthermore, developing SOPs is a quality assurance task. It is recommended that educational institutions develop SOPs for services and learning processes, strengthen the engagement of all components in service assessment, and incorporate the findings of these evaluations into the work plan for the following year (Widodo, Oktarina, & Pramusinto, 2018).

With this handbook, perhaps, performance and learning quality will improve, as Tri Adi indicated in his research, which reveals that there is a good and substantial association between the quality of online learning and student learning outcomes (Prasetya & Harjanto, 2020). Furthermore, Britto discovered that Florida State University's success in implementing a quality assurance system for online learning is marked by a series of online guides that systematically guide novice online instructors, curriculum developers, and students in adapting to the online learning environment. Guides, instructions, tutorials, and online courses are examples of materials that prepare all aspects for online learning (Britto, Ford, & Wise, 2014).

An online learning quality assurance should include the following eight components: 1) Course Overview and Introduction, 2) Learning Objectives (Competencies), 3) Assessment and Measurement, 4) Instructional Materials, 5) Learning Activities and Learner Interaction, 6) Course Technology, 7) Learner Support, and 8) Accessibility and Usability (Quality Matters, 2020). These components will be grouped in this research according to the stages of learning; preparation, process, and assessment.

Guideline for Lecturer's Preparation

1. Complete information on the course being taught (Student's name, the name of the course, the lecturer or lecturers teaching, The contact number and email of all course participant);
2. Clear Learning Objectives (Competencies);
3. Semester Lesson Plans, Assessment and Evaluation Plans, and Assignments Plans are available;
4. There is a learning syllabus at each stage, including Schedule (Student Activities every week);
5. The lecturer has prepared all the teaching materials according to the syllabus compiled;
6. External link for learning materials taken from the internet;
7. Guidelines to study online are Available;
8. The lecturer contacts the student representatives before the lecture starts to inform them of the learning platform that will be used for one semester; and
9. The lecturer explains the Outcome Evaluation Regulations and the Learning process as well as the weight of each assessment.

Guideline for Student's Preparation

1. Students register for courses that will be taken this semester through the website and then download the class schedule;
2. The campus will verify the student data;
3. Students update their cellphone number and email data to campus, for later use by lecturers;
4. Students prepare cellphones/laptops, internet and applications that will be used during learning;
5. Lecturers will evaluate student activities, processes and learning outcomes;

6. Guideline for the teaching process;
7. The source of the material can be accessed by students, in the order of chronology;
8. Systematic Learning, in accordance with the Material Concept map, and referring to the RPS;
9. The breadth and depth of the material is in accordance with the learning outcomes and emphasizes important ideas, and refers to the lesson plans;
10. Presentation of material content using communicative language;
11. Various learning objects in the material can be in the form of: text, images, videos, animations, simulations, or others, which are selected according to the needs and characteristics of the learning outcomes, and refers to the RPS; and
12. The length of time for learning objects in the form of videos (can be obtained by linking to learning resources), is between 10 - 20 minutes

Guidelines for Assessment and Evaluation

1. Availability of activities for assessment in accordance with available capabilities designed;
2. The implementation of the assessment and its feedback should encourage students to try again, find out more, and continue the learning process;
3. Clarity of weighting and assessment system/assessment of learning outcomes;
4. Evaluation of learning achievement is carried out through two stages of evaluation, namely formative; evaluation (Mid-term examination) and summative evaluation (Semester Examination);
5. Summative evaluation is used to determine whether students pass the course or not; and
6. Study results and lecturer quality surveys for students will be used in SWOT to improve service quality for the next semester.

9. Conclusion

To some extent, the Accounting Major has adapted to the online learning environment, but it still takes work to ensure that the quality of online learning meets quality assurance criteria. The easiest approach to do this is to enhance the major's internal workings, with variables directly relevant to the student's learning experience gaining precedence. Creating a guideline for the online learning process will assist both students and lecturers in recognizing the quality standard employed in accounting majors. Although the online learning established in this study is confined to the accounting major, additional research into quality assurance is needed in order to extend it to other disciplines of study.

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