

Abstract

This study aims to describe students' perception and lecturers' perception on accounting department faculty of economics *Universitas Islam Indonesia* towards online lecture program which held on economics faculty *Universitas Islam Indonesia*. This present study is qualitative descriptive through observation and interview. There were twelve informants that consist of seven accounting students, four accounting lecturers and a head of accounting department of economics faculty. This study employed coding analysis; those are open coding, axial coding, and selective coding. The result of this study presents that the students and the lecturers of accounting department had similar perceptions towards accounting department related to the meaning of the online lecture program in faculty of economics *Universitas Islam Indonesia*. The students and the lecturers have realized the importance of the online lecture program and the advantages of its program, thus the online lecture program would become the main option on lecture in accounting of economic faculty *Universitas Islam Indonesia*. They had an equal expectation towards the program that is developing the platform which have facilitated with additional video conference feature. Other than that, this study shows that many students and lecturers are interested in the online lecture program. In students' perceptions, the program is considered giving positive impact to academic performance. Therefore, this study is also providing several suggestions from the lecturers and the students to department of accounting. The significance of this study for the lecturers and the students is to reflect the perceptions which are meaning, motivation, interest, expectation, benefits, suggestion and awareness towards the online lecture. For accounting department itself, this study could be used as evaluation material and it could be developing from the online lecture program.

Keywords: perception, meaning, motivation, interest, expectation, benefits, suggestion, awareness, online lecture program, web conference, accounting lecturers, accounting students, descriptive qualitative method.

Abstrak

Penelitian ini bertujuan untuk mendeskripsikan persepsi mahasiswa dan dosen Akuntansi Fakultas Ekonomi Universitas Islam Indonesia terhadap program kuliah online yang diselenggarakan di FE UII. Penelitian ini adalah penelitian kualitatif deskriptif dengan melakukan observasi dan wawancara 12 informan yang terdiri dari tujuh mahasiswa Akuntansi FE UII, empat dosen Akuntansi FE UII dan satu kepala program studi Akuntansi FE UII. Peneliti menggunakan analisis coding, yakni open coding, axial coding dan selektif coding. Hasil penelitian ini menunjukkan bahwa mahasiswa dan dosen Akuntansi FE UII memiliki pendapat yang sama dengan prodi akuntansi mengenai makna program kuliah online di FE UII. Mahasiswa dan dosen Akuntansi FE UII juga sudah menyadari pentingnya program kuliah online dan mendapatkan banyak sekali manfaat, sehingga program kuliah online yang ada menjadi pilihan utama dalam perkuliahan di Akuntansi FE UII. Mahasiswa dan dosen Akuntansi FE UII ternyata memiliki harapan yang sama terhadap program kuliah online yang sudah ada di FE UII yaitu mengembangkan *platform* yang sudah difasilitasi dengan penambahan fitur *video conference*. Selain itu penelitian ini menunjukkan bahwa banyak mahasiswa dan dosen yang berminat dengan program kuliah online. Bagi mahasiswa sendiri program kuliah online dianggap mampu berengaruh positif terhadap kinerja akademik. Oleh karena itu di dalam penelitian ini juga terdapat berbagai macam saran dari dosen dan mahasiswa Akuntansi FE UII untuk prodi Akuntansi. Penelitian ini penting bagi mahasiswa dan dosen Akuntansi FE UII untuk merefleksikan persepsi seperti makna, motivasi, minat, harapan, manfaat, saran dan kesadaran terhadap program kuliah online. Bagi prodi Akuntansi penelitian ini juga penting untuk dijadikan bahan evaluasi dan pengembangan dari program kuliah online.

Kata kunci : persepsi, makna, motivasi, minat, harapan, manfaat, saran, kesadaran program kuliah online, *web conference*, dosen akuntansi, mahasiswa Akuntansi