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## Does the Use of E-learning Media for Economic Disciplines Effective during the COVID 19 Pandemic?

*This study aims to identify teachers' knowledge about online learning platforms and describe the obstacles that have arisen for teachers and students in online learning during the COVID-19 pandemic. This study uses a qualitative method. Respondents of this study are lecturers from the Accounting Study at the Institute of Economic Science Bongaya, Makassar, Indonesia. This study was conducted using a Forum Group Discussion (FGD). One session of FGD took place with five teachers at a time. The study results show that teachers were aware of online learning platforms before the COVID-19 pandemic. Teachers also use more than 1 (one) platform to deal with network/signal problems encountered when learning online. This study also assesses students' responses to online learning; the study results show that students are very enthusiastic and feel comfortable and safe with online lectures given by the lecturer. This study's findings show that even though the COVID-19 pandemic is hitting the world of education, teachers have proven that they can master the available platforms so that lectures continue to run naturally and effectively. These findings suggest that there are so many choices of online learning platforms that are developing in society that teachers can use to make learning during the Covid-19 pandemic run effectively.*

**Keywords:** COVID-19, Lecturer in Accounting, Learning Media, Online Platforms, Technology.

### 1. Introduction

The COVID-19 pandemic has had a significant impact on various sectors, including the education sector. All schools and colleges in almost all countries affected by COVID-19 have implemented a home learning or distance learning policy. In practice, distance learning presents different challenges for teachers, students, institutions, and even the wider community, such as parents. In practice, teachers must find and prepare various ways to convey and receive learning materials well by learners. Likewise, learners require more significant effort, both in material, energy, and psychological readiness. If these are done learners can receive learning material optimally.

The COVID-19 pandemic presents its challenges for technology to make a maximum contribution to the world of education. As a result of COVID-19, education has changed learning from school or campus to learning at home using an online system (Rashid & Yadav, 2020). The educational institutions are facing a challenge to adapt to this change and trying to choose the right

technologies and approaches for educating and engaging their students. The campus closure and sudden switch from in-person face to face education to remote instructions is just a baby step experiment in the long journey to offering online education which including effective student engagement tools and teacher training. The pandemic has exposed the vulnerabilities and shortcomings of the current education system and also emphasized the need for digital literacy development, especially in times like these, for both developed and developing countries.

One of the things affected by this pandemic is the world of higher education, and it can cause a decrease in students' quality level due to not being able to carry out learning correctly. (Theophilus et al., 2020) revealed that Covid-19 has a significant effect on effective higher education, accounting, and educational systems. Pandemic Covid-19 can cause dangerous social turmoil in the future because youth dropping out of school from the education system cannot be involved in learning activities can cause uncertainty about their prospects.