

Student Perceptions in Using Sisfo E-Learning Applications At PGRI Palembang University

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ABSTRACT

Access to learning that is not limited by space and time must continue even though during the COVID-19 emergency, lecturers and students are required to prepare devices for learning from home and PGRI Palembang University has facilitated by using an application called E-Learning Sisfo. Although the use of e-learning as a learning medium in higher education is not yet optimal, it has become one of the interesting things to be researched so that a study was conducted to determine the perceptions of students of the Accounting Education Study Program in using SISFO. E-learning network application at FKIP PGRI Palembang University. The sample in this study is a student majoring in Accounting who uses e-learning in the lecture process where data is collected by means of a questionnaire or questionnaire and analyzed using the regression method. The results of the regression test show that the perception of students of the Accounting Education Study Program. Based on the results of the study, it can be concluded that the perception of students of the Accounting Education Study Program in using the e-learning application SISFO at PGRI Palembang University is an average of seventy three point fifty percent in the high category. and have good motivation in using e-learning as a learning medium.

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1. INTRODUCTION

Lectures are an educational and teaching process carried out by lecturers to help students receive the knowledge given and help facilitate students to interact with each other in receiving information. In order for the lecture process to be said to be effective, there must be students who are positioned as learning subjects and lecturers who act as designers, implementers, supervisors, and assessors of

learning outcomes. Learning is said to be effective if it provides opportunities for self-study and activities for students to learn (Ratna Daniel & Sudaryati, 2018).

In the learning process students are given material in order to understand the material presented by the lecturer through the e-learning application. To adapt in the face of new changes that affect memory in impaired concentration during the learning process (Kustandi, 2020). Constraints faced in the use of SISFO e-learning can be seen from the internet connection which sometimes experiences network disturbances, thus hampering the delivery of learning materials. In addition, the technological and economic abilities of each student are different so that not all students have cellphones that can support online learning activities (Istikhomah et al., 2014). Halik (2021) The University hopes to implement the best service and one door for students and lecturers, thereby facilitating the implementation of learning so that the University deems it necessary to create an integrated application that can be used quickly and easily by students and lecturers. e-learning application. And it is necessary to evaluate the advantages and disadvantages of the SISFO e-learning application so that the use of the application is more optimal where the focus is on studying the Perceptions of Students of the Accounting Education Study Program in the Use of the Sisfo FKIP e-learning application, PGRI Palembang University Academic Year 2021/2022

Problem restrictions are needed so that the research carried out does not widen, among others: 1. Student perceptions of the learning system using the SISFO e-learning application, 2. The Sisfo e-learning application as a tool in the lecture process carried out by lecturers to students, Students being studied is a third and fifth semester student who takes the Student Teaching and Learning Strategy course which is taken care of by Mrs. Erma Yulaini, S.Pd. M.Si. Financial Statement Analysis course which was raised by Diana Widhi Rachmawati's mother. S.Ip.M.M. and Accounting Exam Courses taught by Mrs. Nuryanti Permatasari, SE.Ak. M.M. in the Odd Semester of the 2021-2022 Academic Year.

Several previous studies have been carried out related to the implementation of e-learning, including the following: 1, Internal Information Technology Management Creating Learning Innovation Models (E-Learning), By Hadisi & Muna (2015) where the research conducted makes an innovation related to e-learning learning, 2, Designing an E-Learning System on Disk State 1 Painan Using Php Programming and Mysql Database, By Desvi (2014) the discussion focused on designing an e-learning system using Php and Mysql Programming Databases, and 3,. Learning E-Learning Applications in the Learning Process in Higher Education, By Mutia & Leonard (2013) the authors are interested in conducting research on learning E-Learning applications in the Learning Process in Higher Education, 4. Utilization of E-Learning Learning as a Learning Media In the At-Tathbiqiyah Course at Balaghah School at STAI Masjid Syuhada Yogyakarta, By Rois (2021) research that focuses on the use of e-learning as a learning medium and 5. E-Learning in Student Perception According to Saifuddin (2018) the main focus of research lies in student perceptions.

Judging from this research, the novelty of our research lies in the e-learning system created by several lecturers from PGRI University itself and applied to support the learning process from PGRI Palembang University itself. In addition, the purpose of this study was to determine the perception of students of the Accounting Education Study Program in using the SISFO e-learning network application at FKIP PGRI Palembang University in the 2021/2022 academic year. Other benefits that can be taken are as follows: 1. For institutional parties, it is possible to find out the extent to which the use of the application concerns the problems of strengths and weaknesses that still need to be addressed so that in the future it will be even better, 2. For educators, in this case, lecturers, obtain and develop knowledge that has never been obtained before, helping to facilitate the implementation of the learning process during the pandemic and 3. For students or students, can get quickly, the material delivered by the teacher, in this case the lecturer, performs the following attendance and gets assignments and collections from assignments 4. For further researchers, they can see the weaknesses caused by using this SISFO application and make necessary improvements

2. METHODS

According to Sugiyono (2019) research variable is an attribute or nature or value of people, objects, organizations or activities that have certain variations that are determined by researchers to be studied and then drawn conclusions. The variable contained in this study is a single variable, namely student perceptions of the use of the SISFO e-learning application in the Accounting Education Study Program, PGRI Palembang University Academic Year 2021/2022.

There needs to be limitations so that the interpretation is in accordance with the aims and objectives of the study. Operational definitions of terms in this study are as follows: 1. Students' perceptions are views of objects, events, and relationships obtained by inferring information and interpreting messages. In this study, student perceptions were the views or opinions of students regarding the use of the SISFO e-learning application during lectures at the Accounting Education Study Program, FKIP University, PGRI Palembang, and 2. The Sisfo e-learning application is a subclass of software that utilizes technology capabilities directly facilitated by PGRI Palembang University to lecturers and students in order to facilitate the lecture process. Non random sampling technique, namely purposive sampling technique, where this research is all students who are taught by the Research Team in the odd semester of the Academic Year, totaling 41 students in the Accounting Education Study Program FKIP University.

The type of research method used in this study is a quantitative descriptive method, because as stated by Sugiyono (2019) educational research methods can be interpreted as a scientific way to obtain valid, reliable, and objective data with the aim of describing, proving, discover, develop and create new knowledge, products and actions so that they can be used to understand, anticipate, solve problems, and make progress in education. The research team got the research idea from the surrounding phenomenon where the implementation of SISFO e-learning was still at the beginning of the pandemic where at that time there were still many lecturers or lecturers who were still technology stuttering who inevitably had to be able to operate e-learning. SISFO learning in order to convey learning materials that should be to students. Then the research team received input from fellow lecturers and students regarding the use of this application and saw the use of learning applications that were almost similar in the wider community.

This study also uses quantitative descriptive research methods because this study only describes and interprets the conditions that are the problems in this study, in accordance with what was conveyed by Rizky et al., (2016). This method is also a conscious and systematic effort to provide answers to a problem in order to obtain more in-depth and broad information about a phenomenon by using research stages with a quantitative approach.

Seeing some of these problems, the research team conducted a more in-depth study to see how the use of SISFO e-learning at PGRI Palembang University along with its advantages and disadvantages and how to overcome them by distributing several questionnaires. to respondents in this case is only limited to program students. Study Accounting Education at PGRI Palembang University

According to Sugiyono (2019) data collection techniques are the most important step in research, because the main purpose of research is to obtain data. The data collection techniques used in this study are as follows: 1. Documentation is a recording of events that have occurred, documentation can be in the form of writing, pictures, or monumental works of someone Sugiyono (2019) in this case this study uses documentation techniques to obtain documented data in the Accounting Education Study Program such as data on the number of students and other data regarding this research in the FKIP environment of PGRI Palembang University, and 2. Questionnaire (Questionnaire) is a data collection technique carried out by giving a series of questions or written questions to respondents to answered Sugiyono (2019) This questionnaire aims to determine student perceptions of the use of the SISFO e-learning application in the lecture process during the Covid pandemic. 19 Accounting Education Study Programs at PGRI Palembang University for the 2020/2021 Academic Year. From the questionnaire to be analyzed correctly.

The assessment criteria in this research questionnaire use a Likert scale, to measure attitudes, opinions and perceptions of a person or group of people about social phenomena. The social phenomenon has been specifically defined by the researcher, hereinafter referred to as the research variable for each instrument item which is referred to as the research variable.

The distribution of questionnaires is given to students directly / The following is the result of the questionnaire statement on student perceptions about the use of SISFO e-learning in the Accounting Education study program. The research questionnaire consisted of 18 statements with alternative scores for the answers to the questionnaire, namely Strongly Agree (SS), Agree (S), Doubtful (RR), Disagree (TS), Strongly Disagree (STS). The results of distributing questionnaires to semester III and semester V students of the Accounting Education Study Program, FKIP PGRI Palembang University, which were distributed to 41 students as respondents, will be analyzed using a percentage formula with 2 indicators, namely the advantages of the SISFO e-learning application and the advantages and disadvantages of e-learning applications. SISFO.

The instrument trial was conducted to determine whether the prepared instrument was a good instrument to be used in research. a. Validation Test, Validity is a measure that shows the level of validity or validity of an instrument. A valid or incorrect instrument has high validity, otherwise an instrument that is less valid means it has low validity (Arikunto, 2010). To test the validity of the questionnaire, the product moment correlation formula used: then the formula that can be used is:

$$r_{xy} = \frac{N\sum XY - (\sum X)(\sum Y)}{\sqrt{\{N\sum X^2 - (\sum X)^2\}\{N\sum Y^2 - (\sum Y)^2\}}} \quad (\text{Arikunto, 2010})$$

Information :

r_{xy} = Koefisien korelasi antara x dan y

$\sum X$ = Jumlah skor butir soal

$\sum Y$ = jumlah total butir soal

N = Number Responden

With the following criteria:

r-table =

If r-count > r-table then the questionnaire item is valid

If r-count < r-table, the research questionnaire item is not valid

Error rate 5% N=41 means 0.63

It can be concluded that of the twenty questions that have been tested, there are 18 valid questions at numbers 1,2,3,5,7,8,9,10,12,15,17,19,20 and invalid questions at number 14, and 18, b. Reliability Test, According to Arikunto (2010) reliability is the level of reliability or trust in something, reliable, that is, it can be trusted so that it can be relied on. Furthermore, the test results will be calculated using the Cronbach Alpha formula according to Arikunto (2010). The Alpha formula is used to find reliability whose scores are not 1 and 0, for example a questionnaire about the form of a description formula. Alpha formulas are: Description Arikunto (2010) :

r_{11} = Instrument reliability

k = the number of questions or the number of questions

$\sum \sigma_b^2$ = Number of item variances

σ_t^2 = total variance

The steps for solving the above formula:

1. Creating a helper table and testing for reliability is attached

2. Calculating the value of each question item, the results of the calculation are as follows: summing all the variance values of all items with the formula

$b^2 = 1.289 + 0.989 + 1.378 + 1.789 + 1.111 + 0.933 + 0.62 + 0.711 + 1.289 + 0.767 + 0.933 + 1.378 + 0.933 + 1.567 + 0.933 + 0.933 + 1.656 + 0.667 + 0.933 + 0.933 = 21.74$

Rounded 21.74

Based on the results of the test reliability test with the Alpha formula are:

$$\begin{aligned} &= \left(\frac{20}{20-1}\right)\left(1 - \frac{21,74}{235,6}\right) \\ &= \left(\frac{20}{19}\right)(1 - 0,0923) \\ &= 1.0526 \times 0.9077 \\ &= 0.955 \end{aligned}$$

$r_{11} = t_{count} r_{table}$

$r_{11} = 0.955 > 0.63$ means the questionnaire is reliable.

Based on these data, the research instrument concluded that the questionnaire was reliable, because $r_{count} > 0.63$. According to Sugiyono (2019) data analysis is the process of systematically searching and compiling data obtained from interviews, field notes, and documentation, by organizing data into categories, breaking down into units, synthesizing, organizing into patterns, choosing what is important and which will be studied, and making conclusions so that they are easily understood by themselves and others.

The data analysis technique used to draw conclusions from the results of the study, where the researcher used a percentage formula questionnaire data analysis with data on the realization of the use of learning media. with the rationale that the greater the percentage achieved, the higher the quality of the use of e-learning learning media.

Questionnaire Processing Formula:

$$P = \frac{F}{N} \times 100\%$$

F : Frequency being searched for the percentage

N : Number of frequencies / Respondents

By knowing students' perceptions of the use of the SISFO e-learning application in the Accounting Education Study Program, PGRI Palembang University for the 2020/2021 Academic Year. given an assessment using the assessment criteria based on the Ministry of Home Affairs No. 690,900,327 of 1994 concerning the assessment guidelines which are arranged as follows.

3. FINDINGS AND DISCUSSION

E-learning is an electronic-based learning process with one of the media used is a computer network. The development of computer networks was also followed by the formation of the web, so that it developed into a wider computer network, namely the internet. The presentation of web-based e-learning can be more interactive. This e-learning system does not have access restrictions, this is what allows lectures to be carried out in a longer time (Nugroho, 2017). Many people use different terms with e-learning, but in principle learning uses electronic services as a tool. E-learning is a relatively new learning technology in Indonesia (Simamora et al., 2019).

E-learning is a form of learning model that is facilitated and supported by the use of information and communication technology. E-learning has the following characteristics Clark & Mayer (2008) has content that is relevant to the learning objectives; 2) using learning methods, for example presenting examples and exercises to improve learning; 3) using media elements such as words and pictures to convey learning materials; 4) enabling direct and teacher-centred learning (synchronous e-learning) or designed for independent learning (asynchronous e-learning); 5) build understanding and skills related to individual learning goals or improve group learning performance

As a basis for implementing e-learning, the Ministry of Education and Culture (Kemendikbud) issued Circular Letter Number 15 of 2020 concerning Guidelines for the Implementation of Learning From Home During the Emergency Period for the Spread of Covid-19. Expert Staff of the Minister of Education and Culture for Regulation, Chatarina Muliana Girsang conveyed this Circular Number 15 to strengthen the Circular Letter of the Minister of Education and Culture Number 4 of 2020 concerning the Implementation of Education in the Middle of the Corona Virus Outbreak (Covid-19). -19)

Emergency. In 2020, which was strengthened by SE Secretary General number 15 of 2020 concerning Guidelines for the Implementation of BDR during the Covid-19 emergency, "

The Sisfo E-learning application is a free web service developed by PGRI Palembang University. This web service is intended for lecturers and students who aim to make teaching and learning activities more productive and efficient. There are several features that support learning in the SISFO e-learning application, namely assignments, assessments, communication, learning archives, mobile applications, and personal security. SISFO's e-learning application services can be felt directly by lecturers and students (Yuniarti & Hartati, 2020). Lecturers can use this service as a medium to give assignments, provide material information, communicate, and collaborate with students on a regular basis. For statements in the questionnaire, this study aims to determine student perceptions of the SISFO e-learning application experienced by students in each lecture given to students directly (Fajri, 2021).

From the distribution of the questionnaires obtained, among others: Statement No. 1. Using SISFO e-learning can speed up work / complete tasks. In the questionnaire it was explained that students who answered strongly disagreed as much as 2.44%, students who answered disagreed as much as 4.88%, students who answered in doubt as much as 9.76%, students who answered agreed 70.73%, while students who answered strongly agree as much as 12.20%. Statement No. 2 Using e-learning sisfo can increase my learning productivity, it was found that students who answered strongly disagreed as much as 0%, students who answered disagreed as much as 12.20%, students who answered doubtful as many as 7.32% who answered agreed as much as 73.17%, while students who answered strongly agreed were 7.32%. Statement No. 3 The use of e-learning SISFO is very easy to learn explained that students who answered strongly disagreed 0%, students who answered disagreed as much as 7.32%, students who answered in doubt as much as 9.76%, students answered agreed 70.73%, while answering strongly agree 12.20%. Statement No. 4 The display of SISFO e-learning is very clear and easy for me to understand. In the questionnaire it was explained that students who answered strongly disagreed 0%, students who answered disagreed as much as 7.32%, students who answered in doubt as much as 9.76%, answered agreed 70.73%, while answering strongly agreed 12.20 %, Statement No. 5 I have never experienced system problems when submitting assignments at SISFO e-learning. In the questionnaire it was explained that students who answered strongly disagreed 0% , who answered disagreed as much as 9.76%, students who answered in doubt were 73.17%, students who answered agreed agreed 14.53%, while students who answered strongly agreed were 2.44%. Statement No. 6, I believe the use of e-learning systems will be used more often in the future, it was also explained that students who answered strongly disagreed 0%, who answered disagreed as much as 4.88%, students who answered doubtfully as much as 058.54% , who answered agreed as much as 24.39%, while those who answered strongly agreed as much as 12.20%.

Statement No. 7 Using e-learning sisfo learning is more effective, the explanations of students who answered strongly disagree were 2.44%; disagree as much as 0%; doubtful as much as 31.71%; agree as much as 53.66% and strongly agree as much as 12.20%. Statement No. 8 The lecturer distributed all the banking subject matter that I needed through the SISFO e-learning. strongly disagree as much as 0%; disagree 6.32%, 7.32% undecided, answered agree 80.49%, while strongly agree 4.88%. Statement No. 9 I am interested in using SISFO e-learning to help me in the process of learning activities and completing assignments. Students who answered strongly disagree 0%, disagree as much as 12.20%, hesitate as much as 3%, answer agree as much as 73.17% strongly agree as much as 12.20%. Statement No. 10 Material information delivered through SISFO e-learning can help learn and understand the material. students who answered strongly disagree 0%, disagree as much as 4.88%, hesitate as much as 14.63%, agree as much as 73.17%, strongly agree. as much as 7.32%. Statement No. 11 The SISFO e-learning application makes it easier for me to access the learning materials provided by the lecturer. Students who answered strongly disagree as much as 0%, disagree as much as 4.88%, hesitate as much as 7.32%, who answered agree 80.49%, while strongly agree. as much as 7.32%. Statement No. 12 Using SISFO e-learning can make it easier for me to complete my coursework on time. Students who answered

strongly disagreed as much as 2.44%, disagreed 3%, hesitated as much as 12.20%, agreed 73.17% while students who answered strongly agreed were 9.76%..

Statement No. 13 Learning using the Sisfo e-learning application makes it easier for me to understand the material. In the questionnaire it was explained that while students who answered strongly disagreed 2.44%, students who answered disagreed as much as 7.32%, students who answered in doubt were 63.41%. students who answered agreed as much as 21.95%, while students who answered strongly agreed as much as 4.88%. Statement No. 14 I feel comfortable and enjoy learning by using the SISFO e-learning application. In the questionnaire it was explained that 3% of students who answered strongly disagreed, 6% of students who answered disagreed, 4.88% of students who answered in doubt, and those who answered disagreed. answered agree 70.73%, while students who answered strongly agree as much as 9.76%. Statement No.15. I feel there is no problem in accessing SISFO e-learning. In the questionnaire it was explained that students who answered strongly disagreed 2.44%, students who answered disagreed as much as 2.44%, students who answered doubtful as many as 41.46%, students who answered agreed as many as 51.22%, while students who answered strongly agree as much as 2.44%. Statement No.16. Unable to communicate verbally. From the questionnaire, it was explained that students who answered strongly disagreed 0%, students who answered disagreed as much as 7.32%, students who answered doubtful as many as 24.39%, 60.98% answered agree, while 7.32% answered strongly agree, Statement No.17 Easy task management. The questionnaire explained that students who answered strongly disagreed 2.44%, students who answered disagreed as much as 9.76%, students who answered doubtfully as many as 34.15%, who answered strongly disagreed as much as 34.15%, answered agree 48.78%, while students who answered strongly agree as much as 4.88%. Statement No.18 Interaction of learning between students and lecturers in charge of the subject. In the questionnaire, it was explained that students who answered strongly disagreed as much as 0%, students who answered disagreed as much as 12.20%, students who answered doubtfully as much as 12.20%, while agreeing as much as 68.29%, students who answered strongly agree as much as 7.32%.

Based on the questionnaire distributed to respondents, 41 students were analyzed using a percentage formula with 2 indicators, namely the advantages of the SISFO e-learning application and the advantages and disadvantages of the SISFO e-learning application. Based on the research data, the results of distributing questionnaires about the use of Sisfo's e-learning were distributed to students in semester III and semester V. The results obtained from this questionnaire were then calculated using the Percentage formula. Recapitulation of the results of the questionnaire on student perceptions of the Accounting Education Study Program in the use of the SISFO e-learning application at PGRI Palembang University

From the results of the questionnaire analysis, it is known that the percentage of students' perceptions of the Accounting Education Study Program in using the SISFO e-learning application at PGRI Palembang University with an average of 73.50% is categorized as high. Indicators of advantages and disadvantages of high category. Sisfo's average e-learning application. an average of 73.79% (high) and an indicator of the benefits of e-learning applications for SISFO an average of 72.03% (high)

Discussion

For almost the last two years, the state of our education has been fixated on learning applications that make interactions between educators and students feel foreign due to the Corona Covid 19 outbreak. This makes educators and students feel compelled to compete with technological sophistication. Likewise, PGRI Palembang University created a system to facilitate the lecture process so that learning activities continue to run harmoniously. The system created by PGRI Palembang University is the Sisfo E-Learning application.

In this study, the sample was students in the third and fifth semesters who were taught by the researcher as many as 41 students using a descriptive method with a qualitative approach. The data collection technique was in the form of a questionnaire (questionnaire) which was distributed to students directly. This study was used to determine student perceptions of the Sisfo E-Learning

application in the Accounting Education Study Program, FKIP University, PGRI Palembang. This study also uses the WhatsApp group application, Google Form, Google Meet and zoom to make it easier for researchers to contact students in lecture activities.

This SISFO e-learning application can be a means of distribution and submission and even the assessment of assignments that have been submitted has also been designed to assist lecturers in creating and submitting paperless assignments. Through the application, the learning process is improved to be more interactive and makes it easier for students to improve skills (Adila & Harisah, 2020). Based on the previous opinion, it can be concluded that as one of the free online features or services developed by PGRI Palembang University to facilitate the online teaching and learning process. It also makes it easier to receive information. Here are the steps to use it as follows: 1. Login Sisfo, 2. Login E-Learning Sisfo and 3. How to Send Assignments.

Based on the questionnaire that has been distributed regarding the perception of students of the Accounting Education Study Program in using the SISFO e-learning network application at FKIP PGRI University of Palembang, 73.50% in the high category, this can be seen from the two indicators of each questionnaire stating that the advantages and disadvantages Sisfo E-Learning application is in the high category, namely 73.79% because the learning interaction between students and lecturers caring for the course along with task management is easy to understand and provide and the second indicator is the use of Sisfo e-learning applications on average 72.03% with the category because the display of Sisfo's E-Learning is very clear and easy to understand.

The application of the use of e-Learning, was also applied to high schools and even elementary schools, but its application was adjusted to the level of education and user abilities. This can be shown as follows: 1. Internal Information Technology Management Creates a Learning Innovation Model (E-Learning), By Hadisi & Muna (2015), 2. Designing an E-Learning System On State Disk 1 Painan Using Php Programming And Mysql Database, By Desvi (2014), 3. Application of E-Learning Studies in the Learning Process in Higher Education, By Mutia & Leonard (2013), 4. Utilization of E-Learning as Learning Media in Balaghah Schools At-Tathbiqiyah Courses in Stai Yogyakarta Martyrs Mosque, By Rois (2021).

This Sisfo E-Learning application also has positive and negative impacts. According to Muzid & Munir (2005) there are advantages and disadvantages of the SISFO e-learning application, namely: 1. The advantages of the Sisfo E-Learning application include: mobile friendly. easy task management, making it easier for students to access material provided by lecturers and paperless and 2. Weaknesses of the SISFO E-learning application, namely: it requires a device, requires a device or PC to connect and a stable internet connected to the Internet.

So to achieve a desired learning target, as an educator must be able to use learning media creatively and innovatively, for example in the SISFO e-learning application so that the teaching and learning process can run smoothly, the material can be conveyed well to students, as well as students. do not feel bored during the learning process (Dindhha Amelia, 2020).

Materials have been distributed through the Sisfo E-Learning application per Topic at each meeting. Each lecturer is required to provide an assignment column so that students can access the material we provide face to face online. At each meeting, students are required to fill out the attendance list through the course attendance column (Seno et al., 2019).

The research results obtained are: 1, the development of creativity and flexibility of E-learning is very beneficial for the teaching and learning process, both for students, namely teachers and lecturers as well as students and students. This activity has the potential to develop creativity and communicate widely. Open or closed learning can be chosen as an alternative, either simultaneously or delayed, which allows learning to be flexible, because it can be adapted to the availability of time and materials that can be accessed via the internet, 2. Reinforcement by tracing is the benefit of e-learning as an activity of choice for students (for those who are not familiar with this activity). Flexibility to provide time and activity adjustments for a busy life, whether face-to-face or conventional, partly face-to-face and partly via the internet or even completely via the internet, 3. Paperless is one of the things prepared

by lecturers such as preparing lecture materials online. lines, the preparation of lecture program units, so that students can upload materials. 4. Tests, Quizzes, Question Banks are other complementary activities, namely making tests or quizzes in the question bank on features, both from lecturers to students, so that they can monitor student activities and determine the level of understanding of the material, 5. Reflection and Discussion see interactions do not directly is not an obstacle to knowing the condition of students, because the column is made for reflection, as a column provided to express the heart's content both about the course material, and sides. others that can develop students' creativity in learning, 6. Chat, massage is a necessary development if a bottleneck occurs, as long as chat or massage is used for individual progress. E-learning is easier to update material in accordance with the demands of the development of science that occurs. This activity can develop themselves to conduct research in order to add relatively new insights, and eliminate boredom from ongoing lecture activities, 7. Problems and solutions E-learning as a new vehicle in the world of education still has obstacles to develop, namely: face-to-face concepts that Conventional technology is still the mainstay of student graduation. This step can be completed properly, when the prerequisite courses have been given an explanation that the lecture system is open and closed. So in addition to face-to-face in class, e-learning activities can still be used as a substitute for attendance points by making a recapitulation of the incoming results.

4. CONCLUSION

Based on the results of the study, it can be concluded that the perception of students of the Accounting Education Study Program in using the SISFO e-learning application at PGRI Palembang University is an average of 73.50% in the high category. Based on the results of the study, it can be concluded that the perception of students of the Accounting Education Study Program in using the SISFO e-learning application at PGRI Palembang University is an average of 73.50% in the high category.

This means that an application is needed to assist the learning process to support the achievement of the expected competency standards in the Lecture Program Unit clearly stated, so that the supporting tasks and materials provided can be seen immediately, so that students can work on time and relax in accessing the data which will be seen as follows, including points results and score points as a measuring tool.

However, it turns out that there are still weaknesses including: the internet network is still often disconnected, the difficulty of students entering the application due to the limited signal in their area, the limitations of their internet access. cellular phones, limited quota fees and others, along with another problem is the unavailability of computer facilities in the classrooms. This can be anticipated by using departmental laboratories that have LAN facilities, using computer centers on campus or accessing them through internet cafes. With these constraints, activities cannot be carried out simultaneously, flexibly but with a predetermined time limit

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