

ANALYSIS OF FACTORS AFFECTING TEACHER READINESS IN ONLINE ACCOUNTING LEARNING DURING THE COVID -19 PANDEMICS AT SMK NEGERI IN KLATEN REGENCY

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Abstract

This research aims to determine the influence of 1) Infrastructure facilities on teacher readiness in online accounting learning; (2) Human Resources to the readiness of teachers in online accounting learning; (3) Technology to the readiness of teachers in online accounting learning. This research is an ex-post-facto quantitative research. The population and sample in this study consist of 51 teachers, where all members of the population are used as sample. The data analysis techniques used is multiple regression analysis. The results showed: 1) There is a positive and significant influence on infrastructure facilities on teacher readiness in online accounting learning with the t_{count} value greater than the t_{table} ($2,249 > 2.012$) and the significance values less than 0.05 ($0.029 < 2.012$) and the value of significance equal to 0.05 ($0.05 = 0.05$) and the regression coefficient has a positive value of 0.231. 2) There is a positive and significant influence of Human Resources on teacher readiness in online accounting learning with the t_{count} value greater than the t_{table} ($2.015 > 2.012$) and the value of significance equal to 0.05 ($0.05 = 0.05$) and the regression coefficient has a positive value of 0.231. 3) There is a positive and significant influence of technology on teacher readiness in online accounting learning with the t_{count} value greater than the t_{table} ($5,302 > 2.012$) and the significance values less than 0.05 (0.000).

Keywords: *Infrastructure, Technology, Human Resource, Teacher Radiness in Online Acouting Learning*

A. INTRODUCTION

The pandemic in early 2020 is the beginning of the "forced" change of system and order in various countries in various sectors. This current situation was done within a cause, an emergency condition against the spread of a covid-19 outbreak that causes each individual to minimize direct contact with others. Many countries impose lockdowns to reduce the spread of the covid-19 pandemic outbreak. Indonesia has not escaped the widespread of the covid-19 outbreak. Therefore, the government instructs the public to do work

from home (WFH), which is to do work from home to avoid meetings that present many people in one place. he Ministry of Education and Culture of the Republic of Indonesia issued a policy through Circular Letter No. 4 of 2020 on the Implementation of Policies and Education in the Emergency Period of The Spread of Corona Virus Diseases (Covid-19). One of the cores in the circular instructs all education organizers and implementers to carry out the teaching and learning activities (KBM) process using online or remote systems.

The change in the learning process from face-to-face to online certainly has disadvantages and advantages. One of the advantages is the flexibility of learning time and location that can be accessed anytime and anywhere with internet access. Some of the disadvantages are that it costs a lot to have supporting devices such as gadgets and quotas for internet access. In addition, the loss of opportunities to interact directly between teachers and students (Jalal, 2020: 36). Although there are limitations to interacting, it has another positive impact: students will become more independent and responsible for their learning (Yazdi, 2012: 146).

Teachers play an important role in implementing online-based learning, where the main factor that influences the success of online learning is the teacher (Ha, JM, &An, 2014: 33). Teachers must be creative and skilled in using technology to implement KBM online (Mansyur, 2020: 114). In this case, technology is only a vehicle to convey learning materials and strategies so that students can accept them. The presence of the application helps the online learning process and is popularly used, ranging from primary education, secondary education to college nowadays.

Vocational education is one of the levels of education that has problems with the application of online learning. The

vocational high school (SMK) requires more duration of practicum learning than theoretical learning (Hanum, 2015: 92). The emergence of this situation makes practical activities that are the focus in vocational education become hampered and it cannot be carried out optimally. The delivery of theoretical and practicum material online for vocational students should also be considered. It can cause a dilemma for teachers because if the practicum is not supervised and directed directly by the teacher or an expert in their field, it is feared that students cannot master the skills competencies as expected in the learning objectives.

Launching from the gemapos.id page (2020: 1), the Alumni Association of the University of Education Indonesia (IKA UPI) revealed that as many as 60% of teachers in Indonesia are not ready in the implementation of online learning activities during the covid-19 pandemic. They revealed that the unpreparedness of educators occurred due to the ability of educators and the availability of infrastructure facilities and uneven internet networks in the country. In addition, educators have not been equipped to access technology to support distance learning. The availability of infrastructure facilities in urban and remote areas is also very different, so there is a striking gap between

education in urban areas and remote areas. The lack of internet network access in these remote areas certainly makes online learning challenging to implement.

Based on the results of a survey conducted by the Indonesian Child Protection Commission published on the official page kpai.go.id (2020) stated that as many as 40.2% of education units do not provide facilities assistance to teachers. This condition causes the implementation of distance learning to be hampered and not carried out as it should. The impact that can arise from the unpreparedness of teachers in online KBM in vocational education (SMK) is that students do not understand the core of the material and the goals to be achieved in learning. Such incomprehension can affect students' mastery of competencies and skills who later become their provision in entering the work field.

Quoting from the ayoyogya.com page (2020), that the human resources of teachers who are approaching full-time assignments are constrained by online learning. The majority of teachers cannot yet support distance learning. Teachers must design learning to be accessible to all students, in this case, especially for vocational students who have productive or pre-graduate material.

Meanwhile, teacher unpreparedness is seen in technology mastery (IT). Reported

from the news page Solopos.com (2020) revealed that some teachers in Solo still stutter technology. Many teachers initially did not like using IT. Still, in the Covid-19 situation, they were forced to carry out online or distance learning, so the result of learning was felt less than optimal. This is where the importance of teachers to have readiness in online learning to achieve the expected learning goals.

Based on the urgency of teacher readiness in implementing online learning, it is important to know the level of readiness of individual teachers. The level of teacher readiness can help teachers in designing online learning. Several measurement scales were developed related to teacher readiness in online learning. Several ways are stated in the form of measurement scale instruments with regard to the factors. According to Phan & Dang (2017: 10), the factors that are indicators of teacher readiness in online learning are: a) Attitude, b) Pedagogy and how to teach, c) Training and time constraints.

The level of readiness can be assessed from various sides. There are several studies conducted by experts who become a model as parameters. In this research, the measurement of readiness level is based on three factors, it is selected factors that often or most appear and factors that are in accordance with the circumstances of the

research location consist of infrastructure, human resource, and technology.

According to the Great Dictionary of Indonesian (KBBI), means are everything used as a tool in achieving purpose and purpose, while infrastructure supports the implementation of a process. The availability of facilities can include internet network, internet quota, laptop, smartphone, power grid and many more. Infrastructure facilities have become an essential factor in supporting online learning activities because infrastructure facilities will affect the course of learning can take place effectively or not (Sinta, 2019: 79). In order to be able to conduct appropriate learning activities, it takes tools and media used to support online learning. Based on this, teachers are in dire need of infrastructure facilities to be ready to carry out online learning to the fullest. The readiness factor of the facilities and infrastructure measured is all equipment and media used to support and access online learning.

According to Sutrisno (2009: 3), human resources are one the only resource that has a sense of feeling, desire, skill, knowledge, drive, and work (ratio, taste, and intention). All the potential and capabilities possessed by Human Resources will affect the achievement of the goals of an organization, in this case, the achievement of online accounting learning goals. Human

resources are the most crucial factor in online learning because they play a significant role in this learning. In online learning, all activities ranging from planning, delivery of materials to student evaluation are carried out without face-to-face; therefore, teachers must provide structured tasks but ensure that learning runs smoothly and is carried out step by step (Yuliani et al. 2020:40). To implement online learning, teachers must have knowledge, experience and ability in online learning. Teachers must understand the technical implementation of online or distance learning to create a mature human resource readiness that is ready to succeed this online learning.

Technology is the result of the development of hardware and software that helps humans do their work so that it becomes faster and easier (Abdul Karim et al., 2020: 2). Technology has been widely used in the field of education, especially during the covid-19 pandemic that requires us to use distance learning or online, even the exam system is carried out online. To achieve success in online learning that utilizes technology, teachers as operators must have good knowledge and skills in using and managing technology. Quoted from the jatengprov.go.id sites, professional teachers are needed who can take advantage of the rapid development of technology to improve the quality of

education and produce superior HR output with global competence. Therefore, understanding technology becomes a crucial factor in online learning success.

Technology also plays a role in increasing teacher creativity and innovation in delivering material. Currently, many application platforms can accommodate online learning and can be tailored to the needs of their users. The platform was created to make it easier for teachers in learning, such as the delivery of materials to conduct evaluations without being required face-to-face.

Quoted from the website page suaramerdekasolo.com (2020), Head of Education Office Klaten Wardani Sugiyanto explained that Klaten is still constrained by the difficulty of signals and limited internet facilities, especially in suburban villages. This will certainly impact the online learning process both for teachers and students. Another condition that occurs is that teachers as human resources who are approaching full-time duties and master some subjects find it difficult to create innovative learning content so that the learning process feels monotonous and tends to be more tasks. Accounting learning requires supervision and direction from teachers in practice but, this condition makes teachers also have to adapt to learning that relies on ICT for productive materials of practice and theory.

Based on this background, the researchers sees there are several factors that affect teacher readiness in online accounting learning during the Covid-19. Therefore, the researcher is interested in conducting research entitled "Analysis of Factors Affecting Teacher Readiness in Online Accounting Learning During the Covid-19 Pandemic at SMK Negeri in Klaten Regency". The factors analyzed further are infrastructure facilities, technology, and human resource.

B. RESEARCH METHOD

1. Research Type

The research method used in this study is quantitative and the type of this research is ex-post-facto because it only reveals data on events that have occurred and have existed in respondents.

2. Research Location and Time

The research was conducted at SMK Negeri in Klaten Regency with the provision of having the accounting and financial institution program study. Here is a list of schools that were subject to the survey: 1) SMK Negeri 1 Klaten 2) SMK Negeri 4 Klaten 3) SMK Negeri 1 Pedan 4) SMK Negeri 1 Juwiring 5) SMK Negeri 1 Jogonalan. Data collection was carried out between August 2021 to September 2021.

3. Research Subject

The population in this study is all teachers in 5 SMK Negeri with accounting and financial expertise programs of institutions in Klaten Regency, consist of 51 teachers. The sampling techniques used in this study are side saturated. The use of sampling techniques is saturated because the total population is less than 100, so that the sample of this study is the entire population of 51 teachers. In addition, the use of the whole population as a sample can minimize the error rate when making generalizations in the study (Sugiyono, 2015: 125).

4. Procedure

The research was conducted by distributing questionnaire to the intended respondents. Questionnaire items are obtained from indicators that are translated into questions or statements. The result of filling out the questionnaire by the respondents were then tabulated for analysis using the statistical application. sebaiknya dituliskan di bagian ini.

5. Data, Intrument, and Collection Techniques

a). Data

The data used in this study is primary data and secondary data. Data collection is done using instruments in the form of questionnaires that are distributed

to respondents using the google form. Questionnaires are used to obtain primary data while obtaining teacher readiness data in online accounting learning. The type of questionnaire used in the study was a closed questionnaire that only allowed respondents to answer or select one of the answers that had been provided by the researcher. The stages carried out in the manufacture of this instrument are to determine the indicator of the research instrument, describe the indicator into the details of the research instrument. The instrument that has been compiled is consulted to experts to be improved and refined. Meanwhile, other supporting documents in the form of documentation aim to obtain data on the number of accounting teachers in each school that is the subject of research.

b). Data Analysis Technique

In order to be able to perform data analysis, it is necessary to carry out a prerequisite analysis test beforehand. Furthermore, if the prerequisite test is met, then it is continued with multiple regression analysis. The multiple regression analysis aims to test Independent variables together against Dependent variables

C. RESEARCH RESULT AND DISCUSSION

The hypothesis testing used in this study was with the multiple regression analysis. Hypothesis testing conducted in this study aims to prove the influence of infrastructure, human resources, and technology on teachers' readiness in online accounting learning during the covid-19 pandemic at SMK Negeri in Klaten Regency. The results of the discussion of multiple regression analysis were obtained using the help of statistical application programs.

Table 1. Results of Multiple Regression Analysis

| Sub Variables | Coeffisient Regression | T- count | Sig. |
|-----------------------------|------------------------|----------|-------|
| Infrastructure | 0,208 | 2,249 | 0,029 |
| Human Resource | 0,231 | 2,015 | 0,050 |
| Technology | 0,481 | 5,302 | 0,000 |
| Constant = 9,339 | | | |
| R = 0.922 | | | |
| R ² = 0.849 | | | |
| F _{count} = 88,354 | | | |
| Sig. = 0.000 | | | |

Source: Primary data processed

Based on the results of the double regression analysis in the table above can be obtained the following multiple regression equations:

$$Y = 9.339 + 0.208X_1 + 0.231X_2 + 0.481X_3$$

Based on the above equation, it can be explained as follows:

1. The regression equation above can be stated that the constant value of 9,339 can be interpreted if the variables of infrastructure, human resources, and technology are considered unchanged, then the readiness of teachers in online accounting learning will still increase by 9,339.
2. The value of the variable regression coefficient of Infrastructure Facilities is positive by 0.208. This means that if there is an increase in Infrastructure Facilities by one unit, then there is an increase in teacher readiness in online accounting learning worth 0.208. At the same time, assuming the value of other independent variables (X₂ and X₃) is a fixed value.
3. The value of the regression coefficient of human resource variables is positive by 0.231, meaning that if there is an increase in human resources by one unit, there is an increase in teacher readiness in online accounting learning worth 0.231. At the same time, assuming the value of other independent variables (X₂ and X₃) is a fixed value.
4. The value of the technology variable regression coefficient is positive at 0.481, meaning that if there is an increase in technology by one unit,

there is an increase in teacher readiness in online accounting learning worth 0.481. At the same time, assuming the value of other independent variables (X1 and X2) is a fixed value

F Test

Based on the results of the F test obtained a Fcount value of 88.354. The Fcount then compared to the Ftable value of 2.798 with a significance level of 5%, then the value Fcount $88,354 > Ftable 2.798$ with a significance value of 0.000 smaller than 0.05 ($0.000 < 0.05$). If so, it can be concluded that the variables of infrastructure, human resources, and technology have a significant effect and there is a positive relationship to teacher readiness variables in online accounting learning.

Coefficient of determination ($r^2_{y(1,2,3)}$)

Based on the results of the analysis of the data obtained, the price of determination coefficients X1, X2, and X3 to Y ($r_{y(1,2,3)}$) of 0.894 which shows that teacher readiness in online accounting learning during the Covid-19 pandemic was influenced by infrastructure, human resource, and technology by 84.9% while 15.1% was influenced by other variables not studied in this study.

T Test

1. Infrastructure Facilities (X1)

The statistical results of the t-test for infrastructure variables are

known that the value of tcount 2,249 is greater than the ttable value of 2,012 or ($2,249 > 2,012$), with a significance value of 0.029; Where the significance is less than 0.05 ($0.029 < 0.05$) and the regression coefficient has a positive value of 0.208, the hypothesis that there is a positive influence of infrastructure facilities on teacher readiness in online accounting learning during the covid-19 pandemic at SMK Negeri in Klaten Regency was declared accepted. Thus, infrastructure facilities have a positive and significant effect on teachers' readiness in online accounting learning during the covid-19 pandemic at SMK Negeri in Klaten regency, so H1 is accepted.

2. Human Resource (X2)

The statistical results of the t-test for human resource variables are known that the value of tcount 2.015 is greater than the ttable value of 2.012 or ($2.015 < 2,012$), and the significance value is 0.05; where the significance is equal to 0.05 ($0.05 = 0.05$), and the regression coefficient has a positive value of 0.231 then the hypothesis that there is a positive and significant influence of human resources on teachers readiness in online accounting learning during the covid-19 pandemic in SMK Negeri in Klaten Regency was declared accepted. Thus, human

resources have a positive and significant influence on teachers' readiness in online accounting learning during the covid-19 pandemic at SMK Negeri in Klaten regency, so H2 is accepted.

3. Technology (X3)

The statistical results of the t-test for technological variables are known that the tcount value of 5.302 is greater than the ttable value of 2.012 or ($5,302 > 2,012$), and the significance value of 0.000; where the significance is less than 0.05 ($0.000 < 0.05$). coefficient has a positive value of 0.481, the hypothesis that there is a positive and significant technological influence on the readiness of teachers in online accounting learning during the covid-19 pandemic in SMK Negeri in Klaten Regency was declared accepted. Thus, technology has a positive and significant effect on teachers' readiness in online accounting learning during the covid-19 pandemic at SMK Negeri in Klaten Regency, so that H3 is accepted.

A summary of the magnitude of relative contributions and effective contributions of variable infrastructure, human resources, and technology to teacher readiness in online accounting learning can be seen in the following table:

Table 2: Relative Contribution and Effective Contribution

| Independent Variable | Independent Variable | Independent Variable |
|-----------------------------|-----------------------------|-----------------------------|
| Infrastructure Facilities | 20,36% | 17,3% |
| Human Resources | 24,61% | 20,9% |
| Technology | 55,03% | 46,7% |
| Total | 100% | 84,9% |

Based on the analysis results summarized in the table above, it is known that the variables of infrastructure, human resources, and technology have an effective contribution of 84.9%, and the remaining 15.1% is a factor or other variable that was not discussed in this study.

Discussion of Research Results

1. Influence of Infrastructure Facilities on Teacher Readiness in Online Accounting Learning During Covid-19 Pandemic at SMK Negeri in Klaten Regency

The results showed that infrastructure facilities significantly affect teachers' readiness in online accounting learning. This study explains that infrastructure factors affect teachers' readiness in online accounting learning. The results support the results presented by Sinta (2019: 81), which explained that infrastructure facilities become a very important factor for the

implementation of online learning activities because it also affects the effectiveness of the course of online learning. Infrastructure facilities owned by teachers can include physical and non-physical. Physical infrastructure facilities are tangible and have the function of facilitating activities, such as computers, laptops, and smartphones. In contrast, non-physical infrastructure facilities are everything that is not an object or not worthy of being called an object, for example, electricity, internet network, quota, and money (Ary H. Gunawan in Sinta: 2019: 81). Based on this, the more adequate infrastructure owned by teachers will further increase the value of teacher readiness in carrying out online learning.

This conclusion is in line with research conducted by Meyke Lewaherilla (2021), which concluded that facilities as infrastructure facilities positively affect the performance of SMK Setia Bhakti Tangerang teachers during the Covid-19 pandemic. Thus, the first hypothesis that states infrastructure facilities have a positive and significant effect on teacher readiness in online accounting learning during the Covid-19 pandemic in SMK

Negeri in Klaten regency is proven and accepted.

2. Human Resources Influence on Teacher Readiness in Online Accounting Learning During Covid-19 Pandemic at SMK Negeri in Klaten Regency

The results showed that human resources significantly affect teachers' readiness in online accounting learning. This study explains that human resource factors affect teachers' readiness in online accounting learning. This is because teachers as an essential factor, have good teaching skills and ability even though learning activities are implemented online. The availability of adequate human resources and balanced with the mastery of competencies and skills as educators will certainly further increase the value of teacher readiness and facilitate in achieving learning goals. This is in line with the opinion expressed by Slameto (2010: 115) that an individual (teacher) who has many skills, adequate knowledge along with the times and learn new things will have a higher level or value of readiness.

This conclusion is in line with research conducted by Debi Irsyada and M Edwar (2013), which concluded

that HR has a positive and significant effect on teacher performance in SMK Negeri 2 Nganjuk. Thus, the second hypothesis that states, "Human resources have a positive and significant influence on teacher readiness in online accounting learning during the Covid-19 pandemic at state vocational schools in Klaten Regency" is proven and accepted.

3. Influence of Technology on Teacher Readiness in Online Accounting Learning During Covid-19 Pandemic at SMK Negeri in Klaten Regency

The results showed that technology significantly affects teacher readiness in online accounting learning. During the covid-19 pandemic, the use of technology that requires learning is certainly needed by teachers to continue carrying out their teaching duties. This is what makes teachers have to master technological competence in education because all forms of learning switch with online systems ranging from preparing materials, delivering materials to evaluating and utilizing technology.

The technological skills at this time will certainly be very useful and facilitate in carrying out their duties. Besides that, the learning

carried out will be more effective, efficient, and innovative. This is in line with Slameto's opinion (2010: 115) that an individual (teacher) who has a lot of skills, adequate knowledge, and the times and learns new things will have a higher level or value of readiness. In addition, it is also in line with the statement of Abdul Karim et al. (2020: 2) that technology can help do someone in doing a job so that it becomes faster and easier.

This conclusion is consistent with research conducted by Riut Iptian (2019), which concluded that technology has a significant positive effect on the readiness of MGMP Economic teachers in Bantul Regency. Thus, the third hypothesis that states, "Technology have a positive and significant influence on teacher readiness in online accounting learning during the Covid-19 pandemic in SMK Negeri in Klaten Regency" is proven and accepted.

D. CONCLUSION AND SUGGESTIONS

1. Conclusion

Based on the results of the analysis and discussion above, it can be concluded as follows:

- a. There is a positive and significant influence of infrastructure facilities on teacher readiness in online accounting learning during the Covid-19 pandemic at SMK Negeri in Klaten regency. This is evidenced by the t_{count} value greater than the t_{table} ($2,249 > 2.012$) and the significance values less than 0.05 ($0.029 < 0.05$) and the regression coefficient has a positive value of 0.208.
- b. There is a positive and significant influence of human resource on teacher readiness in online accounting learning during the Covid-19 pandemic at SMK Negeri in Klaten regency. This is evidenced by the t_{count} value greater than the t_{table} ($2.015 > 2.012$) and the value of significance equal to 0.05 ($0.05 = 0.05$) and the regression coefficient has a positive value of 0.231.
- c. There is a positive and significant influence of technology on teacher readiness in online accounting learning during the Covid-19 pandemic at SMK Negeri in Klaten regency. This is evidenced by the t_{count} value greater than the t_{table} ($5,302 > 2.012$) and the significance values less than 0.05 ($0.000 < 0.05$) and the regression

coefficient has a positive value of 0.481.

2. Suggestions

- a. For Teachers

Based on the results of the study, the lowest score on the human resources variable was found in the statement, "I feel that teaching online also increases my productivity." this gives a meaning that teachers feel that their productivity does not increase when online learning is carried out. In addition, on the technology variable, the lowest score is the statement of "Teachers are easier and more flexible in communicating with students online" and "I can overcome software or applications that have a little problem, such as blue screens, cannot run applications, or applications stop suddenly". Therefore, teachers should be able to make the best use of their time, such as evaluating students' learning difficulties online so that active two-way communication with students arises, or they can explore their own abilities by studying the use of technology

and applications to create exciting and easy-to-understand material content for students.

2. For School

Based on the results of the study, the lowest score on the infrastructure variable was found in the statement "I get a fee waiver for access to online learning either from the school or the government" this means that the majority of teachers (75%) do not get a fee waiver or limited cost for access to learning such as internet access fees and other supporting tools from schools or the government. This is a note for schools to help provide adequate facilities to teachers, either in the form of quota assistance, or providing sufficient internet access (wifi) to assist teachers in optimizing online learning.

3. For Other Researchers

Further research can change or expand the scope of research, not only accounting teachers. Still, it can be carried out in other fields of expertise or education levels with different characteristics from

this research. Future research is expected to consider other factors outside of this research, such as policy, institutional, psychological, environmental, etc.

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