

# CIPP EVALUATION OF MOODLE ASSISTANT DISTANCE LEARNING ON TAX ADMINISTRATION SUBJECTS

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## **Abstract**

This quantitative evaluative research using the CIPP model aims to evaluate distance learning programs using e-learning assisted by Moodle on tax administration subjects at SMK Negeri 1 Klaten. The evaluation research focuses on the teacher's role during the program. The subjects in this study were students of class XII AKL 3 and XII AKL 4 SMK Negeri 1 Klaten for the academic year 2021/2022, totaling 72 students and two teachers of tax administration subjects. Data analysis was calculated using a descriptive percentage formula. The average result of each evaluation component in this study is 69.8% which is included in the good category. Therefore, it can be concluded that the program is running well. The teacher's role is good, but several teacher roles need to be improved related to the lesson plan, learning methods, material discussion, assessment system, and task confirmation.

**Keywords:** CIPP evaluation, distance learning, moodle, and teacher role

## **Abstrak**

*Penelitian evaluatif kuantitatif dengan model CIPP ini bertujuan mengevaluasi program pembelajaran jarak jauh secara e-learning berbantu media moodle pada mata pelajaran administrasi pajak di SMK Negeri 1 Klaten. Fokus penelitian evaluasi pada peran guru saat program berlangsung. Subjek pada penelitian ini yaitu siswa kelas XII AKL 3 dan XII AKL 4 SMK Negeri 1 Klaten Tahun Ajaran 2021/2022 yang berjumlah 72 siswa serta 2 guru mata pelajaran administrasi pajak. Analisis data dihitung menggunakan rumus deskriptif persentase. Hasil rata-rata setiap komponen evaluasi pada penelitian ini yaitu 69,8% yang termasuk dalam kategori baik. Dapat disimpulkan bahwa program berjalan dengan baik. Secara keseluruhan peran guru sudah baik, namun terdapat beberapa peran guru yang perlu diperbaiki terkait dengan rencana pelaksanaan pembelajaran, metode pembelajaran, pembahasan materi, sistem penilaian dan konfirmasi tugas.*

**Kata Kunci:** evaluasi CIPP, pembelajaran jarak jauh, moodle, peran guru

## **INTRODUCTION**

Covid-19 is an ongoing pandemic. The pandemic not only impacts health but affects all aspects of human life, one of which is the education sector, which is also affected by the pandemic (Nisa & Putri,

2020). Therefore, the government enforced a policy to work and study from home, which took effect on March 16, 2020. Furthermore, according to the Circular of the Minister of Education and Culture No. 04 of 2020 in part 2a, learning from early

childhood education (PAUD) to higher education is online.

Based on Circular of the Minister of Education and Culture No. 04 of 2020, the Education and Culture Office of Central Java Province issued Circular Letter Number 443 of 2020, which contains one of them regarding the implementation of teaching and learning activities at the SMA, SMK, and SLB education levels which are carried out independently in their respective homes with an online model in the scope of Central Java. In addition, SMK Negeri 1 Klaten also supports efforts to reduce the transmission rate of the Covid-19 virus by implementing distance learning activities (including tax administration subjects) and choosing Moodle as a learning medium that facilitates learning activities during the pandemic.

For approximately two years, the distance learning program was implemented as an alternative to learning activities during the pandemic at various levels of education in various schools and universities in Indonesia. Various factors that influence the level of satisfaction during distance learning activities are technology, educational content, motivation, attitudes (Navimipour & Zareie, 2015), learning design (Rienties & Toetenel, 2016), quality of information delivered (Pereira, Ramos, Gouvêa, & Costa, 2015), online learning experiences (Deshwal, Trivedi, & Himanshi, 2017),

service suitability, systems, and information quality (Isaac, Aldholay, Abdullah, & Ramayah, 2019). There are various obstacles experienced by teachers and students of the Akuntansi Keuangan Lembaga (AKL) study program at SMK Negeri 1 Klaten during distance learning. Some of the existing obstacles such as limited learning media, lack of knowledge of science and technology, increased costs for using internet quota, parents accompanying their children to learn and teach at home, and reduced intensity of communication and interaction between teachers, students, and parents, hours of unlimited work for teachers (Primasari & Zulela, 2021).

From the results of observations and direct experience of the implementation of distance learning activities using the help of Moodle media in Tax Administration subjects while participating in Educational Practice activities at SMK Negeri 1 Klaten, mini research was carried out to find out how the results of thoughts or ideas on a particular subject matter. (Rusdiana, 2019). As a result, several statements estimate the obstacles experienced by XII AKL 3 and XII AKL 4 students while participating in e-learning distance learning using Moodle media in tax administration subjects such as school preparation in programs in the form of training or guide books, obstacles to ease of access and networks, facilities and infrastructure that support learning

activities, quota assistance provided, the possibility of cheating during learning, and the role of the teacher in the implementation of distance learning assisted by Moodle media which is contained in a google form whose access link is distributed randomly to 10 students XII AKL 3 and 10 students from XII AKL 4 to be filled honestly according to what students feel and experience.

The school has provided distance learning with the help of Moodle, and the facilities, infrastructure, and quota assistance provided have supported the distance learning activities. Two problems were that 90% of students felt that the teacher's role was less than optimal during distance learning assisted by Moodle on tax administration subjects and 75% of students admitted that they had cheated during assignments or exams while implementing e-learning Moodle media. The real problem reviewed in this study is the less optimal role of the teacher during the distance learning program assisted by Moodle media in the class XII AKL tax administration subject.

Program evaluation needs to be done to know the program's results, overcome obstacles, and improve the program so it can be better in the future. The evaluation model chosen in this evaluative research is CIPP because it can provide a detailed and broad picture starting from the context to the program implementation process that will be evaluated and assist

improvements during the program as well as providing final or final information, and includes formative and summative evaluations (Arifin & Suharsimi, 2010).

The purpose of this research is to find out the background of implementing distance learning assisted by Moodle media, the readiness of teachers and students of Class XII AKL to participate in distance learning using Moodle media in tax administration subjects, implementation of distance learning using moodle media in class XII AKL tax administration subjects, results of implementation and appropriate recommendations to overcome obstacles during the distance learning program assisted by moodle media in class XII AKL tax administration subjects.

## **METHODS**

The type of program evaluation research used is descriptive evaluation using a quantitative approach. This approach is usually used to prove a particular theory (Isnain, 2016). The evaluation model chosen and used in this research is the CIPP evaluation model, which consists of context, input, process, and product components.

The subject of this evaluative research is a teacher in tax administration class XII and students of class XII AKL 3 and XII AKL 4 at SMK Negeri 1 Klaten. The object of this evaluative research is the teacher's role in distance learning assisted

by Moodle on tax administration subjects at SMK Negeri 1 Klaten.

The criteria for each component of the CIPP evaluation model used to compare the standards with the findings in the field are the context component which contains the background standards for program implementation, the objectives of implementing distance learning programs using Moodle media on tax administration subjects at SMK Negeri 1 Klaten, as well as technical instructions. as a reference in program implementation. The input component contains the standard of resources owned by the school and the readiness of schools, teachers, and students. The readiness of teachers and students is seen in the availability of supporting facilities (laptops, computers, gadgets, and internet networks). School readiness is seen from program socialization to program implementers, training on the use of Moodle media for teachers and guidebooks for using Moodle media for students, quota assistance, building good communication with the parties involved, curriculum used, and competency adjustments during the program. The process component includes the standard planning process, including the syllabus and preparation of lesson plans. The implementation process includes student attendance, the material provided, the implementation of the learning implementation plan, and competency achievement, as well as the evaluation

process, which includes the suitability of the questions with the material provided, the deadline for collecting assignments, and related discussions. Assignments that have been given and student learning outcomes. These three processes focus on the role of the tax administration subject teacher during the Moodle media-assisted distance learning program. Finally, the product component contains the program's results (improved, continued, or developed) as a whole from the context, input, and process components.

The data collection technique used in the evaluation of this program is a closed questionnaire in the form of a Likert scale with four alternative answer choices with indicators of goals and expectations on the components of context, resources and school readiness, teachers, and students on the input component, implementation of media-assisted distance learning. Moodle on the subject of tax administration and the role of the teacher on the process component, as well as program results on the product component. Other data collection techniques are guided interviews and documentation. The indicators of the guided interview are the program's background, goals, and expectations. At the same time, the documents needed are distance learning circulars, distance learning guidelines assisted by Moodle media, lesson plans, recapitulation of grades, and student attendance lists during

distance learning assisted by media. Moodle in class XII AKL 3 and XII AKL 4 tax administration subjects for the 2021/2022 academic year.

Testing the validity of the student questionnaire was calculated using the Pearson product-moment formula and tested on some students in classes XII AKL 3 and XII AKL 4. The value of r table with  $N = 36$  at 5% significance in the distribution of r values statistical table obtained r table value of 0.329. The statement is declared valid if the calculated r-value is more significant than the r table (0.329) and the significance value is less than 0.05. After being processed using the help of the application, the results of the test of the validity of the student questionnaire were obtained, namely seven invalid statements and 42 valid statements. The student questionnaire reliability test was calculated using Cronbach's alpha formula. The instrument is said to be reliable if it is more significant than 0.6 (Sujarweni, 2014). Therefore, the results of student questionnaire reliability are all components of context, input, process, and reliable product.

The validity test of the teacher's questionnaire was calculated using the Aiken index formula and tested on teachers of tax administration subjects. The criteria used in determining the validity of the

statement items use the requirements contained in Azwar's book (2012: 139). Namely, the statement is declared valid if the Aiken index value is 0.6-1.00. After the data was processed, the teacher's questionnaire validity test results were obtained, namely nine invalid statements and 28 valid statements. The teacher's questionnaire reliability test was calculated using the percentage of agreement formula. The instrument is said to be reliable if it is more than equal to 0.75. The teacher's questionnaire reliability test results are all components of context, input, process, and reliable product.

The data analysis technique used is a descriptive percentage (quantitative). This data analysis technique is used to process answers from respondents through scoring with specific criteria. The descriptive percentage (quantitative) formula is:

Descriptive Percentage =

$$\frac{n}{N} \times 100\%$$

Information:

$n$  : score obtained

$N$  : ideal score

The level of criteria in the evaluation of distance learning assisted by Moodle media is calculated using the range and length (Puspa Sari, 2016), and the results of the calculation of the percentage descriptive quantitative analysis criteria table are:

Table 1. Criteria for Descriptive Quantitative Analysis Percentage

No.	Range	Information
1.	81,25% - 100%	Very Good
2.	62,5% - 81,24%	Good
3.	43,75% - 62,49%	Bad
4.	<43,74%	Very Bad

The results of the classification of values in percentages will show the achievement of the evaluated program (Widoyoko, 2009). Furthermore, after being classified, the results of the program evaluation and appropriate recommendations regarding distance learning by e-learning using Moodle media in tax administration subjects can be seen.

## FINDINGS AND DISCUSSION

### Findings

Based on the data that has been obtained from the questionnaires of 72 students of class XII AKL 3 and XII AKL 4, as well as two teachers of tax administration subjects who were processed using percentage descriptive data analysis techniques (quantitative), the results are:

Table 2. Descriptive Results of Percentage (Quantitative) of Student Questionnaires of XII AKL 3 & XII AKL 4

Component	Average Score	Average Percentage	Information
Context	9,75	60,93 %	Bad
Input	22	68,75 %	Good
Process	65,65	71,36 %	Good
Product	18,87	67,41 %	Good

Table 3. Descriptive Results Percentage (Quantitative) of Teacher's Questionnaire

Component	Average Score	Average Percentage	Information
Context	32	80 %	Good
Input	25	78,12 %	Good
Process	36	75 %	Good
Product	16	57,14 %	Bad

The average result of the combined teacher and student questionnaires from each component of the CIPP evaluation is the

context component has an average percentage of 70.4%, the input component has an average rate of 73.4%, and the process component has

an average percentage of 73.1%. Product components have an average ratio of 62.2%. Therefore, the context, input, and process components are in the "Good" category, while the product components are in the "Very Bad" category.

The combined average results of each CIPP evaluation component on the teacher and student questionnaires in the e-learning distance learning program assisted by Moodle media with the CIPP model on tax administration subjects at SMK Negeri 1 Klaten are 69.8% which fall into the category "Good".

The context component has the lowest average of 60.4% in class XII AKL 3 and the highest standard of 80% obtained from teachers who teach tax administration subjects. The input component with the lowest average of 67% in class XII AKL 3 and the highest standard of 78.12% was obtained from teachers who teach tax administration subjects. The process component with the lowest average of 70.59% in class XII AKL 3 and the highest standard of 75% was obtained from the tax administration subject teacher. Finally, the product component with the lowest average of 57.14% for tax administration subject teachers and the highest average of 67.75% was obtained from class XII AKL 4.

## **Discussion**

Evaluating distance learning by e-learning assisted by Moodle media on tax

administration subjects went well. The following is a discussion of each component, namely:

### **a. Context**

Background of implementation of distance learning as follow-up Circular of the Minister Education and Culture Number 04 of 2020. Distance learning is implemented at SMK Negeri 1 Klaten as a form of support for government policies to reduce the transmission rate of the covid-19 virus. Choose Moodle as the learning media used because it is easy to access and use, integrated (from planning to evaluation), low cost, and has full features.

The purpose of using Moodle media in distance learning for tax administration subjects by e-learning is to maintain the health and safety of school residents, ease in accessing subject matter, make schools and teachers out of their comfort zone, dare to explore new things, improve the quality of education and abilities. In addition, they facilitate achieving all existing competencies and skills, synergizing with parents and the public, increasing student understanding, and increasing literacy and knowledge in the technology field, as stated by Widya Sari, Andi Muhammad Rifki, and Mila Karmila (2020; 04). Another goal expected of students from this program is to be creative, independent, and easy to understand the tax administration material provided by the cognitive learning theory, according to Nurhadi (2020).

## b. Input

SMK Negeri 1 Klaten uses an emergency curriculum during the pandemic. Therefore, the competencies taught to students in tax administration subjects are selected as essential competencies that students must master. This policy is by the Decree of the Minister of Education and Culture number 719/P/2020 regarding guidelines for implementing the curriculum in academic units under particular conditions.

SMK Negeri 1 Klaten made preparations so that the distance learning program could run well by choosing Moodle as a learning medium. As written in the Circular Letter of the Minister of Education and Culture Number 04 of 2020, learning activities and assignments are adjusted to interests, conditions, and available learning facilities. The school ensures that teachers and students receive learning quota assistance, provides training to teachers related to the use of Moodle media, teaching materials, and learning methods during the pandemic, builds good communication, and receives various inputs from various parties involved. Schools always provide updated information to all parties involved if new regulations or policies are related to distance learning programs. Furthermore, SMK Negeri 1 Klaten carried out socialization with soft files regarding the use of Moodle learning media to make it easier for students and teachers to share and learn, as well as the systematic collection of assignments,

learning activities, and assessment activities in distance learning.

Teachers and students must learn support tools such as gadgets, laptops, or computers to support the implementation of distance learning using Moodle media. Furthermore, the lack of stability of the internet network becomes an obstacle when teachers and students carry out distance education assisted by moodle media on tax administration subjects because of the vast area of Klaten Regency and the strength of the unstable internet network in each region.

## c. Process

In the learning planning process, the teacher has prepared a learning administration in the form of a learning implementation plan (RPP) that has been adapted to the pandemic conditions and is available for each competency given in accordance with the syllabus for class XII AKL tax administration subjects. RPP can be arranged more simply and apply various learning models so that students do not feel bored, and are able to increase students understanding of the material given because students have different abilities and ways of learning.

During the distance learning activities using Moodle media, some students felt bored. Learning methods and learning activities with the same pattern can be one of the causes of boredom as long as students participate in distance learning programs assisted by Moodle media. The tax



administration material taught follows the development of existing knowledge. Still, students experience problems in understanding the given tax administration material because tax administration is related to regulations and legislation that uses legal language, so it requires an in-depth explanation. All knowledge and skill competencies 3.12 and 4.12 to essential competencies 3.19 and basic competencies 4.19 tax administration lessons for class XII have been given to students (not only necessary competencies). Learning is sometimes not carried out according to the existing schedule. There were several open meetings without any explanation and substitute classes. There are still many students who do not fill in the attendance list and students who are not permitted to attend learning activities. The ability of students to understand the various materials provided has also decreased. Students who do not understand the material do not instill the value of honesty in the learning process because they are not confident with the results of their work.

The evaluation process is carried out by giving various assignments, quizzes, and exams to determine the extent of student understanding. Studies and assessments presented during distance learning using Moodle media are per the tax administration material that has been taught. Some students feel lazy to do assignments, and some students do not do studies or other

assessments according to the allotted time. 54% of students imitate the work of other friends in completing assignments. Students do not understand the material provided, lack confidence in the results of their work, are lazy in doing tasks, and only focus on outcomes, not processes. Limits for collecting student work need to be regulated and paid attention to so that teachers are not overwhelmed by correcting assignments at the end of the semester and teachers can find out the extent of students' understanding of the material given. 86% of students need a discussion from the teacher about the tasks that have been done and assessed so that they do not feel in vain because they only know the value without knowing what the correct work is. The learning outcomes obtained during the distance learning program assisted by Moodle media in class XII AKL 3 and XII AKL 4 tax administration subjects at SMK Negeri 1 Klaten for the academic year 2021/2022 were overall good. In the future, it is necessary to improve the learning process to improve students' ability to understand the material to avoid gaps in learning outcomes between students and have an understanding that does not differ much from one student to another.

#### d. Product

The results of the distance learning program assisted by Moodle media in the class XII AKL tax administration subject for the 2021/2022 academic year have gone well. Still, several things need to be improved. If

the actual conditions are compared with the criteria in the context component, the school has a transparent background and goals related to the Moodle-assisted distance learning program. The weakness of the school is that it does not yet have technical instructions for program implementation. If the actual conditions are compared with the existing standards in the input component, the school has prepared the program and provided facilities that support the program. Teachers and students have supporting facilities (devices, laptops, or computers) that support this program. What is not per standards and becomes an obstacle during distance learning is the strength of the internet network, which is not yet stable in every region, especially in the Klaten Regency. If the actual conditions are compared with the standards that exist in the process component, in the learning planning process, the teacher has prepared a lesson plan by the syllabus for class XII AKL tax administration subjects. The selection of learning models needs to be considered so that learning activities are not dull and monotonous, simplify the lesson plans, and add teaching materials and media used to contain complete information. Implementing distance learning activities is not per the prepared RPP. The material provided follows the development of existing knowledge, and the competencies taught exceed the target. There were still some pointless meetings without any explanations and substitute classes. There are still many

students who do not fill in the absences through Moodle media, and some do not attend classes for apparent reasons. Assignments and exams given in tax administration subjects are by the material taught. The deadline for collecting terms needs to be re-arranged so that the teacher's tasks for correcting do not accumulate at the end of the semester, can measure students' understanding of e-mail, and train students to be responsible, disciplined, and make good use of time. Assignments can be reviewed so that students understand more about the material and find out where the work error is.

Most of the program implementation from the context, input, and process components has been carried out by the existing criteria. However, there are still some things that are not by the requirements, so it needs to be improved so that the program's implementation is even better in the future.

## **CONCLUSION AND RECOMMENDATION**

The evaluation results of distance learning programs using e-learning assisted by Moodle media with the CIPP model on tax administration subjects at SMK Negeri 1 Klaten have an overall average percentage of 69.8%, which falls into the "Good" category. Still, some parts are not. The school already has a transparent background and goals for implementing distance learning programs assisted by

Moodle media in tax administration subjects. Schools, teachers, and students have prepared and provided supporting facilities to implement the program correctly. In the implementation process, the teacher has carried out his role in motivating and compiling learning from the planning process to the evaluation process. Several things need to improve in this learning activity by compiling RPP with varied learning models, the implementation of learning is adjusted to the RPP that has been prepared, and the time for collecting assignments or assessments that need to be arranged so that teachers are not overwhelmed. Train students to manage time well and discipline, and confirm the terms that have been given so that students understand more about the material that has been given and knows where the mistakes are in work. If conditions improve, Moodle media can be developed and used as learning media that supports the learning process of tax administration subjects.

The following are some recommendations or inputs so that the implementation of distance learning programs can be carried out better in the future:

1. Further researchers can use other evaluation research models on the problems faced, such as the goal-free evaluation research model.
2. Explore and use various learning models

so that learning activities are not dull and can meet the multiple ways of learning of students who are different for each individual.

3. Equate students' perceptions of the basic concepts understood in new material by holding a virtual meeting.
4. Set the limit for collecting assignments so that teachers are not overwhelmed by correcting all tasks at the end of the semester, increasing student discipline and responsibility, minimizing student cheating by imitating other students' work, and the availability of valuable data if needed by other parties.
5. Provide a discussion of the tasks given and done by students.
6. Optimizing security features on Moodle media to detect cheating students commit when doing assignments or taking exams.
7. Optimizing value processing features on Moodle media so that teachers do not lose a lot of time processing values recorded on Moodle.
8. If the pandemic conditions have improved, Moodle media can continue to be used when carrying out blended learning. So that students continue to follow technological developments and train their learning independence so that they do not rely only on teachers as the only source of knowledge.

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