Abstract - The development of information and communication technology in Indonesia has given a lot of influence in various fields, included in education that known as Electronic Learning (e-learning). Several universities have implemented elearning as an alternative learning for students, including at the Semarang State University. The purpose of this paper was to provide an overview of how the use of elearning in management accounting learning. This research used qualitative approach by using the data collection methods such as questionnaires, interviews and observation. The results showed that elearning underutilized in management accounting learning. It happened because of the habit of learning with face-to-face in the classroom, internet network is less than optimal, also because of the time and the desire to apply the Elearning. Therefore, it is necessary awareness of lecturers and students to begin applying more modern learning.

Keywords - Learning, Utilization of E-Learning, Management Accounting

I. INTRODUCTION

The development of information and computer technology very rapidly in Indonesia led to changes in various fields. Various public services are already implementing Information and Communication Technology. In the business world, it is known as e-business or e-commerce, in the government, it is known as e-government and in the education world, it is known as e-learning. Education cannot be separated from human development. The greater human population then the greater needs for education.

Indonesia is one of the countries that has a large population, and a lot of Internet users. The number of Internet users based on data from the Global Web Index reached 58 million as in [9]. In line with the large number of Internet users in Indonesia, the use of e-learning has been widely implemented in various educational institutions, one of them at the Semarang State University (Unnes). Unnes contributed in the development of information technology, particularly in learning to students with e-learning, named Elena. The learning process of management accounting so far done conventionally. Management accounting is one of the subjects taught at the four majors in the Faculty of Economics, i.e. majoring in accounting, management, economic development, and economic education.

Management accounting course discusses about the use of management accounting information (especially financial information) for the benefit of the management company, namely management planning, control and decision making [5]. In the learning of management accounting, there are many cases and calculating the figures for decision-making, so the conventional approach still dominates in this study.
One characteristic of the conventional learning system, namely the existence of meetings between students and teachers to make the learning process [1]. This method has been going on since the first until today to meet the main goal of learning. However, this concept facing constraints related to space constraints, location and time of administration with the increasing activity of students and teachers [3]. With the Elena, students are expected to receive a flexible learning that can access anywhere and anytime.

E-learning activities as in [8] are more democratic than the learning activities in education conventional, because students have the freedom and not to worry, doubt or fear, either to ask questions or express opinions or feedback. That is because there is no other study participants who are physically directly observed and is likely to provide comments, disparaging, or flout the question or statement.

II. ELECTRONIC LEARNING

Reference [2] stated electronic learning or elearning is a distance learning process by combining the principles of the learning process with technology. E-Learning is constructed in a variety of contexts, such as distance learning, online learning, and network learning [7]. E-learning can be quickly accepted and was then adopted because it has the advantages or benefits as follows [4]:

1) Cost reduction
2) Flexibility: Can learn anytime and anywhere, as long as connected to the internet.
3) Personalization: Students can learn according to their learning ability.
4) Standardization: With e-learning to overcome their differences from the teacher, such as: how to teach it, the material and mastery of different material, thus providing a more consistent quality standards.
5) Effectiveness.
6) Speed: Velocity distribution of course material will increase, because the lessons can be quickly delivered over the internet.

As word origin of e-learning that consists of electronic and learning, the system also has disadvantages, among others:

1) For people who stutter technology, this system cannot be applied
2) The limited number of computers owned by the school also inhibit implementation of e-learning.
3) The presence of the teacher as being able to interact directly with the disciples had disappeared from the halls of this electronic e-learning.

Another weakness in the e-learning is often a conversation, among others the possibility of cheating, plagiarism and copyright infringement. Learning to use e-learning should also require internet network for distance learning. E-learning also has obstacles or barriers in the implementation, namely [4]:

1) Investment: Although e-learning can ultimately reduce the cost of education, but will require huge investments in the beginning.
2) Culture: The use of e-learning requires self-learning culture and habits to learn or follow through computer learning.
3) Technology and infrastructure: E-learning requires a computer device, a reliable network, and appropriate technology.
4) Design material: Delivery of content through e-learning needs to be packaged in the form of the learner-centric. There is still very little instructional designer experienced in creating a package of e-learning lessons adequate.

There were at least three e-learning function of learning activities in the classroom (classroom instruction) as in [10]:

A. Supplements (Surcharge)

The first function as a supplement when learners have freedom of choice, whether to utilize e-learning material or not. In this case, there is no obligation or necessity for learners to access e-learning materials. Although the signs are optional, learners will have the advantage of additional knowledge or insight.
B. Complement
The second function as a complement when e-learning material was programmed to complement teaching materials that learners received in the classroom. As a complement, it means e-learning materials are programmed to complement material enrichment or remedial.

C. Substitution (Replacement)
The third function as a substitute if e-learning is done instead of learning activities, for example by using models of learning activities.

III. METHODOLOGY
This study used a qualitative approach in order to gain an overview of the utilization of e-learning in management accounting learning in the Faculty of Economics, Semarang State University (Unnes). The primary data were collected in the form of interviews, observation and questionnaires. The data is obtained directly from the results of in-depth interviews with 5 lecturers of management accounting subjects and 25 students were selected at random. In addition, questionnaires were distributed to 165 students to obtain students' perceptions of e-learning, particularly elena.

IV. RESULTS
Lecturers have utilized e-learning in the management accounting learning merely giving lectures devices such as contract lectures, syllabi, and short material. Active classes of e-learning have not happened, as well as the online discussions and online exams. On the other hand, students are often using the Internet and they consider that e-learning was important. Of the 165 students, 54% of them said it was important, 40% very important and the rest said was not important, that is equal to 6%. They use internet every day at least 1 hour for 92%, 44% of that amount use more than 4 hours. But they visit most sites outside of education such as social media, entertainment, and news. Site educational and scientific journals only 22%. Elena as one of the educational sites rarely visited because they think it looks less attractive, less complete and it isn’t updated as they need. Whereas the existence of elena to support learning according to most of the students stated that it was important and very important, in the amount of 94%, only 6% of students stated unimportant. In addition, most of the students had been accessing elena is equal to 91%. Students who have not accessed elena claimed lack of socialization of elena and never told lecturers to access it.

Elena utilization by students in the economy learning in large part to the collection of duties (36%) and download the lecture material (26%). While exploiting the least to create a blog (1%). Utilization elena largely because it is required by the lecturer, yet a growing awareness of themselves. This is according to them due to difficulty accessing elena, less stable internet network so elena frequent errors and less attractive appearance are also confusing. Based on interviews with students, they said about the learning of management accounting prefer conventional learning, because in management accounting, there are many cases such as planning and decision-making as well as the calculation of the figures. So they prefer direct interaction with lecturer and fellow students. One of the disadvantages of elearning as in [6] is the lack of social interaction between teacher and student.

With interaction through discussion, students can express directly the things that have not been understood so the subject of management accounting can be accepted clearly than through elena. For students, elena needed when the lecturer cannot teach at the appointed time. Because all this time, if unable to attend the lecturer just giving tasks. Lecturers are expected to give a complete subject matter and easy to understand as they are taught in the classroom. The lecturer usually provide a brief subject matter. On the other hand, based on interviews with lectures, they say less familiar with elena. In
addition, the Internet network on campus is less than optimal so they feel reluctant to upload material and conduct classes in elena learning. Beside that, elena often error when accessing so much and together. When the tests or quiz were given by elena, so many students who objected.

Lecturers also stated management accounting learning is less effective with elena because students are less ready to learn himself the material related. Because once in a given material through elena turns on when face-to-face in the classroom full-time lecturer explained in detail from the beginning.

If the conventional learning, teachers can explain in details and pointed students to work on the problems that they are forced to read and understand the material. The lecturer of Management accounting feels more satisfied if they taught conventional learning because they can observe the students directly whether the material of management accounting clearly acceptable or not. Expectations of the lecturers and students elena are easily accessible, not often error when used simultaneously.

V. CONCLUSIONS

Utilization of E-learning in the learning of management accounting in the Faculty of Economics Unnes is less than optimal. Lecturer utilizes limited upload learning device, such as syllabi and teaching materials. That is because the Internet is inadequate, less socialization of elena, elena lack of awareness to use for faculty and students familiar with conventional learning. This research was case study in faculty of economics so it cann’t generalized the conditions all of faculty in Semarang State University.

REFERENCES

(Arranged in the order of citation in the same fashion as the case of Footnotes.)