IKATAN AKUNTAN INDONESIA – KOMPARTEMEN AKUNTAN PENDIDIK WILAYAH SUMATERA UTARA
FORUM DOSEN AKUNTANSI PERGURUAN TINGGI (FDA-PT)

SIMPOSIUM ILMIAH AKUNTANSI 5

EVALUATION MODEL OF ONLINE LEARNING BEHAVIOR OF ACCOUNTING STUDENTS IN MEDAN CITY BASED ON DISTRIBUTED COGNITION THEORY

Muhammad Ridha Habibi [1], La Hanu [2], Taufik Hidayat [3], Nisha Marina[4]
Department of Accounting, Universitas Negeri Medan, Indonesia

ARTICLEINFO

Article history:
Received:
Revised:
Accepted:

Keywords:
Application of Learning, Cognitive Values, Learning Behavior Evaluation Results

ABSTRACT

The formulation in this research is how to apply the Learning Behavior Evaluation Model and what the results of the evaluation of learning behavior of Accounting Department students in Medan City are. This research approach uses a mixed method, namely describing research results and carrying out data analysis, with a sample size of 60 respondents. Based on the results of the research description, it can be seen that the application of learning is an evaluation model online learning behavior of students Major Accounting in Medan City with research results is classified as very effective, and the results of evaluation of student learning behavior Major Accounting in Medan City with research results is classified as quite effective and the assessment is very good. Furthermore, based on SEM analysis, it is known that the application of learning has a positive impact on the evaluation results of student learning behavior of 0.432 or 43.2% with the t value statistics (4, 357) > 1.6 71, then the findings in the research are that the application of learning is able to influence the evaluation of student learning behavior. The cognitive value has a positive impact on the evaluation of student learning behavior by 0.345 or 34.5% with the t value statistics (3, 389) > 1.6 71, then the findings in the research are that cognitive values are able to influence the evaluation value of student learning behavior. And through cognitive value it can have a negative impact between the application of learning and the evaluation of student learning behavior of -0.049 or -4.9% with the t value statistics (0, 805) < 1.6 71, then the findings in the research are that cognitive values are able to influence the application of learning and the evaluation of student learning behavior.

Corresponding Author:
Muhammad Ridha Habibi
Department of Accounting, Universitas Negeri Medan, Indonesia
Email :habibiz@unimed.ac.id

INTRODUCTION

Online education platforms have become tool it's important to help learning in recent years, and the amount online users as well The variety and number of online education platforms continues increase. Online education business gradually developing towards multidimensionality, depth, personalization, and segmentation, but experience Study Still experience problem planning a number big activity cognitive around ability cognitive individual participant educate and result autonomy Study low, lack participation class, and a little collaboration and communication between participant educate.

Development rapidly and widespread use Internet technology has cause dramatic change in style live, work, learn, and communicate. The more Lots employee company, official government, lecturers /teachers, and the community Informal online learning built by the Internet is favored by students and plays an indispensable role in the learning process they Because they are not limited by time and place. For example, it can solve the problems of traditional learning communities, such as time and space constraints, difficulty in accessing resources, and lack of remote interaction that can increase information exchange, mutual support, team commitment, cooperation, and satisfaction with the learning experience. It allows members to find like-minded and progressive learning partners on the Internet, and a shared learning vision can stimulate their

learning initiative and creativity and increase their sense of belonging. Conducive to building knowledge and exchanging emotions and paving the way for members' mutual growth and reduction of knowledge gaps. With deep integration of "Internet and education". The significance and value of adult online learning communities have been highlighted, and their practical applications in various professional fields are becoming increasingly widespread.

However, in practice, problems such as students' lack of willingness to participate in online learning classes, lack of acceptance and use of online learning, and inadequate interaction among learning participants still occur. What factors influence willingness to participate in online learning classes? What is the relationship between them? Bette's research results on Alberta Community Adult Learning Council coordinators' participation in online learning classes showed that their motivations for participating included learning new skills and gaining access to work practices, strengthening ties to colleagues and careers, and reducing isolation due to job function and geographic location. The results of case studies of lecturers and teachers in several schools show that interactive and collaborative course design, the role of online tutors, and various strategies used by online learners have an impact on learning outcomes in online learning classes. The authors argue that students' conceptualization of prior knowledge and experience, focus on computer-mediated communication, and participation in courses and projects can enhance their perceptions of and social engagement in online learning communities. The learning process shows that whether students choose to join online practical classes is related to intrinsic factors such as stress relief, increased social interaction, community service, and improved performance. Belajar believes that the role of the facilitator is important in student virtual learning activities, both to help form effective communication between participants and to play an active role in managing the activity process effectively. Study notes that in student learning in class, social circumstances influence participant satisfaction and sustained attention.

Although there is no shortage of studies that explore the decision-making process of students' participation behavior in online learning classes from motivational factors and identify the key factors that influence students' learning behavior, the psychological mechanisms of students' participation in online learning classes from a motivational perspective are rarely examined. Given that students' behavioral decisions to participate in online learning classes are mostly accompanied by clear goals and that students' learning is characterized by special self-direction.

Evaluation is one of the main activities that must be carried out by a lecturer/teacher in learning activities. With evaluation, teachers will find out the development of learning outcomes, intelligence, special talents, interests, social relationships, attitudes and personalities of students or students. Evaluation activities require the use of information obtained through measurement or other means to determine opinions and make educational decisions. A good and comprehensive evaluation will be able to find out what is desired from teaching and learning activities.

In the science of educational evaluation, there are many models that can be used to evaluate a program. Even though they are different from each other, the purpose is the same, namely carrying out data or information collection activities relating to the object being evaluated, the aim of which is to provide material for decision makers and determine the follow-up to a program. The evaluation model emerged because of continuous efforts derived from the development of measurement and the human desire to try to apply evaluation principles to a more abstract scope, including in the fields of education, behavior and art

LEARNING THEORY AND LEARNING OUTCOMES

Muhibbin Sah (2013:90) defines Study is stages change all over Act in demand relative individual settled as a result experiences and interactions with the environment that involve cognitive processes. Sah, Prawira (2012:228) defines learning as a activity or conscious effort to improve quality ability or Act act with mastery a number knowledge, skills, values and attitudes, change quality ability earlier nature permanent. Other experts such as Gulo (2002:23) argue that Study is a process that takes place within oneself someone who changes Act his behavior, good behavior practice in thinking, behaving and doing.

COGNITIVE LEARNING

Learning theory cognitive is theory says that Study is a process of change perception and understanding that can be measured and observed. This model is more study oriented How student Study think. Focus his studies is on the question development cognitive. For teachers the most important thing is How can influence development think and how teachers can adapt teaching by level development students' cognitive abilities (Afid Burhanuddin, 2014). Learning theory cognitive emphasize ability understanding student about something material learning. Understanding the will influence the method students in completing problems in the learning process.

American psychologist Hutchens first introduced it draft cognition distributed ; that is, cognition distributed in a way nature and activity cognitive depending on function together all elements in a whole context.Scholar Salomon proposed that cognition individual is the essence of cognition distributed and that interaction elements in activities cognitive distributed produce spiral development of cognition individual. This theory gives designer perspective systematic about research and aims to shift the unit of analysis researcher from individuals involved in cognition in mind to consider connection between individuals involved in activities cognitive in the environment external and its factors, which together participate in activities cognitive.

LEARNING OUTCOMES

After through stage study, students expected can reach objective learning which is also known as results Study. Learning outcomes is achievement form change predisposed behavior stay from realm cognitive, affective, and psychomotor from the learning process carried out in time certain (Jihad and Haris, 2008:14)

Susanto (2014:5) stated results Study that is changes that occur in oneself students, both concerned aspect cognitive, affective, and psychomotor as results from activity Study. Learning outcomes can interpreted as level success student in learn material learning. Learning outcomes tightly connection with achievement in obtain ability in accordance with objective specifically planned. With So, assignment main teacher in activity This is designing instruments that can collect data about success student reach objective learning. the data show, the teacher can developing and improving learning programs (Sanjaya, 2013:13).

Opinion from several experts can concluded that results Study is ability covering students cognitive, effective and psychomotor, after follow activity learning. Learning outcomes can also be interpreted with change attitude or experienced behavior man in a way whole Good from skills, knowledge after follow activity Study. Learning outcomes No can seen in a way separate, but must seen in a way whole

LEARNING EVALUATION

Evaluation terms learning often misunderstood with exam. Although each other related, will but No covers whole true meaning. Exam test what the teacher does daily in class or even exam end school though, not yet can figure it essence evaluation learning, esp when linked with application 2013 curriculum. Reason, evaluation learning basically No only evaluate results learning, but also the processes that go through educators and participants educate in the entire learning process.

The terms test, measurement, assessment and evaluation often misinterpreted and misused in practice evaluation. By conceptual terms the Actually different One each other, though have very close relationship.

Test is giving something task or Suite task in form question or other orders / orders that must be done done by participants educate. Implementation results task the used For interesting conclusions certain to participant educate.

Measurement is a process for determine quantity than something. Something That Can means participant educate, strategy learning, means prasana school and so on. For do measurement Of course needed tool measure. In the field education, psychology, etc variables social others, activities measurement usually use test as tool measure.

Whereas assessment is a process or systematic and continuous activities For gather information about process and results Study participant educate in frame make decisions based

on criteria and considerations certain (Arifin, 2013:4). If seen in more context broad, decision the can concerning decision about participant educate (like the value will be given), decision about curriculum and programs or also decisions about policy education

Following is a number of researcher previous ones that have been researcher review namely :

1. Research result conducted by Fitria Ningtias Rahmawati, entitled " Effectiveness Utilization of Audio Visual Video Learning Media in Improvement Efforts Motivation and Learning Outcomes Students in History Learning ". research conducted previously For increase motivation and results. The relevance is the use of video media in student learning outcomes.
2. The results of the research entitled "The Effect of Using Audio Visual Media on Social Studies Learning Outcomes for Class IV Students at SD Dharma Karya UT". Research on types of audio-visual media includes everything such as film, video, audio and images, while researchers focus more on audio-visual video media only. The relevance is the influence of the use of audio-visual media on learning outcomes.
3. The research conducted by Arif Kusmawan was entitled "The Influence of Film Media (Audio Visual) on Increasing Students' Interest in Learning in History Learning about the Entry of Hindu-Buddhist Influence in Indonesia in Class Study use the type of audio visual media is the film type researcher Audio visual video media. The relevance is the influence of film media (audio visual), so using a similar media formulation hypothesis written down with format as following.

The picture of the Thinking framework in this research is as follows:

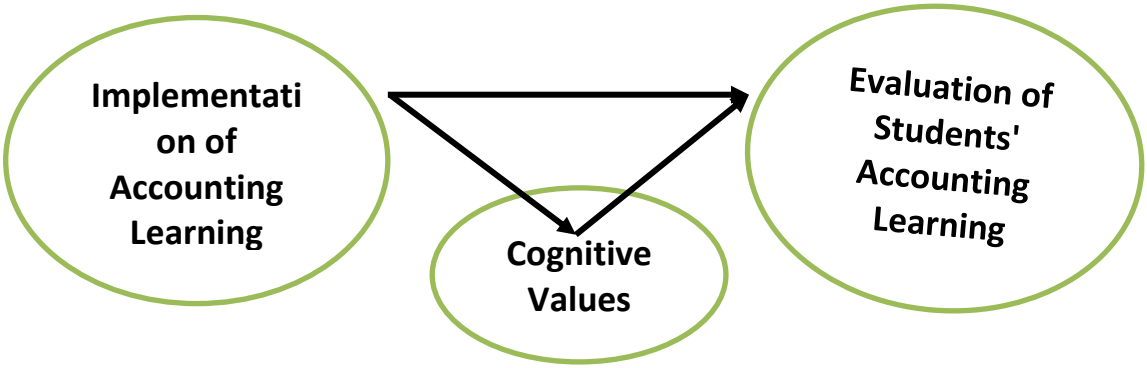


Figure 2.3 Framework of Thinking

H 1 :The application of learning has a positive impact on the results of evaluating the learning behavior of Accounting Department students in Medan City.

H 2 :Cognitive Value own impact positive on the results evaluation behavior Study student Major Accounting in Medan City.

H 3 :Through Cognitive Values give impact positive between Application of learning with the results of evaluating the learning behavior of Accounting Department students in Medan City.

METHOD STUDY

To obtain data in this research, the author conducted research on students majoring in accounting at universities in the city of Medan. The research period was carried out from February to November 2023. The selection of sample areas in Medan was based on the researcher's ability to conduct field surveys.

The sample is part of the number and characteristics of the population (Sugiyono, 2018:149). The samples used in this research were students majoring in accounting from several PTNs and PTSs who were willing to be used as research objects. The sampling technique for this research was simple random sampling taking into account the resources and willingness of

potential respondents. It is said to be random without paying attention to the strata in the population (Sugiyono, 2018:152).

Data collection techniques are methods that can be used to obtain and research. The data collected is in the form of qualitative and quantitative data. To collect qualitative data, interview, observation and documentation research instruments are needed. Meanwhile, quantitative data was extracted using an instrument in the form of a self-evaluation questionnaire.

The R & D method used is a simplification of Borg & Gall, from 10 simplified stages by Sukmadinata et al. into 3 stages, namely 1) Preliminary Study; 2) Model Development; 3) Test the Model.

RESULTS STUDY AND DISCUSSION

The description of the respondents in this research can be seen in the following table form:

Table 1 Description of Gender all students majoring in accounting PTN and PTS in the city of Medan

Gender	Frequency	Percentage
Man	16	26.7%
Woman	44	77.3%
Amount	60	100%

Source :Data processed from results research, 2023.

Based on table above, yes outlined that from all over The respondents in this research were 60 students major accountancy all PTN and PTS in the city of Medan. various types of respondents sex man as many as 16 people with a percentage of (26.7%), whereas various types of respondents sex Woman as many as 44 people with a percentage of (77.3%).

Table 2 Description University all accounting majors PTN and PTS in the city of Medan

University	Frequency
POLMED	3
STEBIS AL-ULUM	3
UINSU	3
UMSU	3
Univeristas Muslim Nusatara	3
Univeritas Medan Area	5
Universitas Darma Agung	4
Universitas Islam Sumatera Utara	5
Universitas Negeri Medan	6
Universitas Pancabudi	5
Universitas Sumatera Utara	5
Unv Batuta	3
Unv Harapan	3
Unv HKBP Nomensen	3
Unv IBBI	3
UNV PRIMA	3
Amount	60

Source :Data processed from results research, 2023.

Based on table above, yes outlined that from all over The respondents in this research were 60 students major accountancy all PTN and PTS in the city of Medan show that respondents who dominate at Medan State University are as many as 6 Students.

Next, a description of all lecturers majoring in accounting PTN and PTS in the city of Medan can be seen in the following table form:

Table 3 Description Lecturer Educational Background all accounting majors PTN and PTS in the city of Medan

Education	Frequency	Percentage
Master (S2)	34	56.7%
Doctoral (S3)	26	43.3%
Amount	60	100%

Source :Data processed from results research, 2023.

Based on table above, yes outlined that from all over The number of respondents in this study was:60 lecturers in all accounting departments PTN and PTS in the city of Medan. respondents with a Masters (S2) educational background 34 people with a percentage (56, 7 %), whereas respondents with a Doctoral educational background (S3) as much 26 people with a percentage (43, 3 %).

As for the age of all lecturers majoring in accounting PTN and PTS in the city of Medan can be seen in the following table form:

Table 4 Description Lecturer Age all accounting majors PTN and PTS in the city of Medan

Education	Frequency	Percentage
Over 50 years old	5	8.3%
45 - 50 years old	28	46.7%
40 - 44 years old	13	21.7%
35 - 39 years old	9	15.0%
30 -34 years old	4	6.7%
25 - 29 years old	1	1.7%
Amount	60	100%

Source :Data processed from results research, 2023.

Based on the table above, it can be explained that of all the respondents in this study there were 60 lecturers majoring in accounting at all state and private universities in the city of Medan, respondents aged > 50 years were 5 people with a percentage of (8, 3 %), respondents aged 45-50 years were 28 people with a percentage of (46, 7 %), respondents with 40 -44 years as many as 13 people with a percentage (21, 7 %), respondents with 35-39 years as many as 9 people with a percentage (15, 0 %), respondents with 30-34 years as many as 4 people with a percentage (6, 7 %), and respondents aged 25-29 years were 1 person with a percentage of (1, 7 %).

In section analysis variable The author tries this freely analyze answers from concerned respondents statement about application of learning. For more form The author presents this below table results score answer respondents from questionnaire that the author distributed for variables application of learning. Of the three indicators with 52 statements submitted and answers by the respondents summarized in the table tabulation the following :

Table 5 Indicators Variable Application Learning

Indicator	Frequency	Information
Planning Learning	28	Very effective
Implementation Learning	32	Very Executed
Assessment of Learning Processes and Outcomes	31	Good

Source :Data processed from results research, 2023.

Based on the data above, it can be concluded that the respondents' answers, namely lecturers majoring in accounting from all PTN and PTS in the city of Medan, namely on the learning planning indicator were 28 respondents in the very effective category, on the learning implementation indicator there were 32 respondents in the very successful category, then on the process assessment indicator and the learning outcomes of 31 respondents were in the good category. So it can be concluded that the implementation of PTN and PTS accounting majors in Medan City is classified as very effective.

In section analysis variable The author tries this freely analyze answers from concerned respondents statement about application of learning. For more form The author presents this below table results score answer respondents from questionnaire that the author distributed for variables application of learning. Of the three indicators with 47 statements submitted and answers by the respondents summarized in the table tabulation the following

Table 6 Variable Indicators for Evaluation of Learning Behavior

Indicator	Frequency	Information
Planning Learning	24	Enough Effective
Implementation Learning	26	Enough Done
Assessment of Learning Processes and Outcomes	25	Very good

Source :Data processed from results research, 2023.

Based on the data above so can concluded that answer respondents that is student major accountancy all PTNs and PTSs in the city of Medan are based on indicators planning learning as many as 24 respondents with categories Enough Effective, on indicators implementation learning as many as 26 respondents with categories Enough accomplished, then on to the indicators assessment of processes and results Study as many as 25 respondents in the very good category. So you can concluded that on evaluation behavior Study student major PTN and PTS accounting in Medan City is classified as Enough effective and excellent assessment.

In section analysis variable The author tries this freely analyze answers from concerned respondents statement about application of learning. For more form The author presents this below table results score answer respondents from questionnaire that the author distributed for variables application of learning. Of the three indicators with 15 statements submitted and answers by the respondents summarized in the table tabulation the following.

Table 7 Testing the Cognitive Value Variable Model

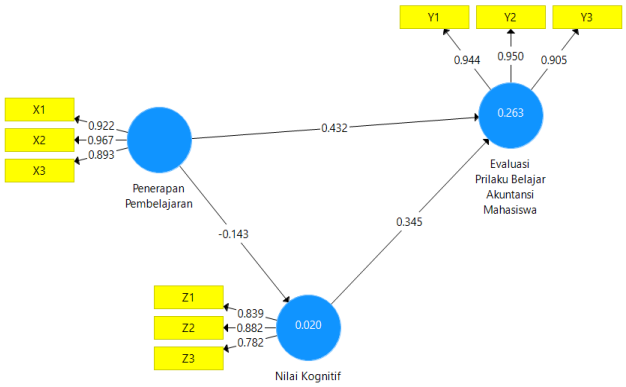
Information	Frequency	Percentage
Ineffective	0	0%
Less effective	0	0%
Enough Effective	11	18.3%
Effective	40	66.7%
Very effective	9	15%
Amount	60	100 %

Source :Data processed from results research, 2023.

Based on the data above so can concluded that answer respondents that is student major accountancy all PTNs and PTSs in the city of Medan are testing models to measure and assess cognitive student can is known that dominates is effective, that is student own mark good cognitive ability in model testing of 40 students from 60 respondents with a percentage of 66.7% and a range of values student by 81-60 points. Thus, the cognitive scores of students majoring in accounting from all PTNs and PTSs in the city of Medan are classified as good.

PLS estimation method is used application SmartPLS 3 obtains a full path diagram of the variable model Application of Learning (X), Evaluation of Learning Behavior (Y), and Cognitive Value (Z). presented in form picture :

Figure 1 Coefficient Standardization *Outer Model*



Source :Processed Data Researcher

Stages furthermore is a validity test consisting from *convergent validity* and *discriminant validity* as well *reliability,* as follows :

a. Convergent Validity

Convergent Validity or validity convergent aims to measure level accurate an item or set of items. In this test using *Factor Loading* (FL) as a parameter with rules If FL value > 0.6 then the item is declared valid. Following results testing validity convergent :

Table 8
***Factor Loading* (FL) Test Results**

Variable	Manifest Variables	Factor Loading	Indicator	Conclusion
Application Learning (X)	X1	0.922	≥ 0.60	Valid
	X2	0.967	≥ 0.60	Valid
	X3	0.893	≥ 0.60	Valid
Evaluation Behavior Study (Y)	Y1	0.944	≥ 0.60	Valid
	Y2	0.950	≥ 0.60	Valid
	Y3	0.905	≥ 0.60	Valid
Cognitive Score (Z)	Y1	0.839	≥ 0.60	Valid
	Y2	0.882	≥ 0.60	Valid
	Y3	0.782	≥ 0.60	Valid

Source :Processed Data Researcher, 2023.

Table 4.10 above explain that the question items are for variables application learning (X), Evaluation Behavior Learning (Y) and Cognitive Value (Y) in this study were declared valid.

b. Reliability (Reliability Test)

Reliability Test must done to find out is each item on the questionnaire fulfil criteria credibility. This research uses two methods in reliability testing that is *Cronbach's alpha* to measure the lower limit mark reliability an item and *composite reliability* to measure mark actually reliability something construct. Question items said reliable, if mark indicator *Cronbach's alpha* and *composite reliability* were above 0.60. As for the results evaluation *Cronbach's alpha* and *composite reliability* were looked at through table following :

Table 9
Cronbach's Alpha

Variable	Cronbach's Alpha	Indicator	Conclusion
Application Learning (X)	**0.919**	≥ 0.60	Reliable
Evaluation Behavior Study (Y)	**0.926**	≥ 0.60	Reliable
Cognitive Score (Z)	**0.782**	≥ 0.60	Reliable

Source :Processed Data Researcher, 2023.

Table 5.14 shows results testing reliability use indicator assessment *cronbach's alpha* has mark above 0.60 so can withdrawn conclusion that all variable constructs and indicators in this research are reliable Because own mark on minimum indicators. Because own value above minimum indicators. Explanation next, will discuss results from indicator evaluation *composite reliability:*

Table 10
Composite Reliability

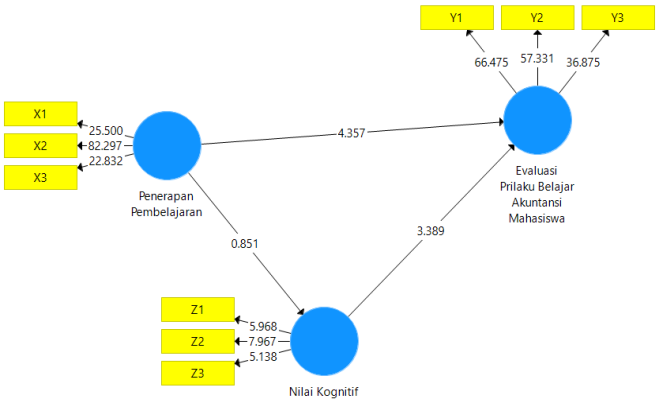
Variable	*Composite Reliability*	Indicator	Conclusion
Application Learning (X)	**0.949**	≥ 0.60	Reliable
Evaluation Behavior Study (Y)	**0.953**	≥ 0.60	Reliable
Cognitive Score (Z)	**0.874**	≥ 0.60	Reliable

Source :Processed Data Researcher, 2023.

Table 5.15 above shows that all variables in this study have values above 0.60, so it can be interpreted that based on the *composite reliability assessment indicators,* all indicators in this study have met the requirements. The reliability test in this research using *Cronbach's alpha* and *composite reliability assessment indicators* meets the criteria or meets the requirements. Therefore, further data testing can be carried out using a structural model/ *inner model.*

In the structural model (*inner model)* using the *bootstrapping menu* in the *SmartPLS application* which obtains an image of the path coefficient for each variable as follows:

Figure 2 Test Path Diagram *Inner Model*



Source :Processed Data Researcher, 2023.

Testing furthermore or The second test in this research is with a structural model (*inner model)*. with through three type evaluation ie R *square,* Q s *quare* and assessment *Path Coefficient, t value* and *p value*. Test result from each assessment will outlined below this:

As for tables below are the results calculation of R^2 in research on variables Effectiveness :

Table 11
R Square Test Results

Variable	R Square
Evaluation Behavior Study	**0.263**

Source :Processed Data Researcher, 2023.

Based on table 4. 14 explain that variable bound (dependent) effectiveness Work own the R^2 value is 26, 3 %. Percentage the interpreted that variable exogenous (free) application of learning describe Endogenous (dependent) variable evaluation of learning behavior as big as 26, 3 %, whereas 73.9 7 % others described by other factors not examined in this study.

In testing In this research hypothesis, 3 (three) indicators were used evaluation that is based on mark *Path Coefficient, t-value* and *p-value*. The hypothesis is accepted if *t-statistic* or *t-value* > 1.671 *(two tailed test)*, then hypothesis accepted. And if mark *p-value* ≤ 0.05 *(two tailed test)* then hypothesis accepted. Following testing hypothesis in this research :

Table 12
Hypothesis Test Results Through *Path Coefficient, t-value* and *p-value*

Variable	Original Sample(O) / Path Coefficient	T Statistics (O/STDEV) / *t-Value*	*p-Values*	Hypothetical Conclusion
X → Y	0.432	4,357	**0,000**	Accepted
X → Z	-0.143	0.851	**1,211**	Rejected
Z → Y	0.345	3,389	**0,000**	Accepted
X → Z → Y	-0.049	0.803	**0.211**	Rejected

Source :Processed Data Researcher, 2023.

Description:*t-value* obtained from :

df = n - k

(n = sample 60 and k = number of variables 2)

Then, df = 60 - 2 = 58 t- *table* value from 58 2 -tailed 5% test (0.0 5) is 1.6 71

Based on table 4.1 5 on explain results The findings in this research are as follows :

1. Application of Learning by Evaluation of Student Learning Behavior
   Based on the results of the analysis, it is known that implementation has a positive impact on the evaluation results of student learning behavior by 0.432 or 43.2% with the t value statistics (4, 357) > 1.6 71, then the findings in the research are that the application of learning is able to influence the evaluation of student learning behavior.
2. Application of Learning with Student Cognitive Values
   Based on the results of the analysis, it is known that the application of learning does not have a positive impact on students' cognitive values and has a negative impact of -0.143 or -14.3% with the t value statistics (0, 851) < 1.6 71, then the findings in the research are that the application of learning is not able to influence students' cognitive scores.
3. Cognitive Values with Evaluation of Student Learning Behavior
   Based on the results of the analysis, it is known that the cognitive value has a positive impact on the evaluation of student learning behavior by 0.345 or 34.5% with the t value statistics (3, 389) > 1.6 71, then the findings in the research are that cognitive values are able to influence the evaluation value of student learning behavior.
4. Application of Learning through Cognitive Values with Evaluation of Student Learning Behavior
   Based on the results of the analysis, it is known that cognitive value can have a negative impact between the application of learning and the evaluation of student learning behavior of -0.049 or -4.9% with the t value statistics (0, 805) < 1.6 71, then the findings in the research are that cognitive values are able to influence the application of learning and the evaluation of student learning behavior.

CONCLUSION

Based on the research results and research findings, the conclusions in this study are:

1. The application of learning is the evaluation model online learning behavior of students Major Accounting in Medan City with research results classified as very effective, this can be seen from the learning planning indicators, the average findings are in the very effective category, in the learning implementation indicators, the average findings are in the very implemented category, and in the process and results assessment indicators. study the average results of the findings in the good category. In this way, the problem formulation in this research can be answered, namely (How application evaluation model online learning behavior of students Major Accounting in Medan City?), where it is known that the implementation has gone well and is classified as very effective.
2. Next, the results of evaluating student learning behavior Major Accounting in Medan City with research results is classified as quite effective and the assessment is very good, this can be seen from the learning planning indicators, the average findings are in the quite effective category, in the learning implementation indicators the average findings are in the quite implemented category, and in the indicators The assessment process and learning outcomes averaged findings in the very good category. In this way, the problem formulation in this research can be answered, namely (How behavioral evaluation results Study student Major Accounting in Medan City?)
3. The findings in this research are based on SEM analysis, namely :
    a. It is known that the application of learning has a positive impact on the evaluation results of student learning behavior of 0.432 or 43.2% with the t value statistics (4, 357) > 1.6 71, then the findings in the research are that the application of learning is able to influence the evaluation of student learning behavior.
    b. It is known that the cognitive value has a positive impact on the evaluation of student learning behavior by 0.345 or 34.5% with the t value statistics (3, 389) > 1.6 71, then the findings in the research are that cognitive values are able to influence the evaluation value of student learning behavior.
    c. It is known that cognitive value can have a negative impact between the application of learning and the evaluation of student learning behavior of -0.049 or -4.9% with the t value statistics (0, 805) < 1.6 71, then the findings in the research are that cognitive values are able to influence the application of learning and the evaluation of student learning behavior.

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