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#### Online Learning Management System at SMPN 1 Rejang Lebong

40 Eva Susianti
Institut Agama Islam Negeri (IAIN) Curup
evasusianticurup122@gmail.com

#### Hamengkubuwono

Institut Agama Islam Negeri (IAIN) Curup hamengku7@gmail.com

#### Muhammad Istan

Institut Agama Islam Negeri (IAIN) Curup istanmuhammad1975@gmail.com

Abstract: Since the Coronavirus Disease (Covid-19) outbreak was announced as a pandemic by the WHO, it has certainly affected the face of education in Ind 60 ia because of the implementation of social distancing so that learning is applied online. Schools are required to be able to implem 62 online learning, including online learning management. This research is aimed at analyzing the 76 lementation of online learning management based on the POSDCORB stages, and the implementation of online learning. This research uses a field re. 56 h approach, and the subjects of this research are educators at the \$16 N 1 Rejang Lebongwho carry out online learning during the covid-19 pandemic and uses the method of observation, interviews, and documentation as data collection methods. This research shows that the teachers in SMPN 1 Rejang Lebong in implementi 12 nline learning management have carried out management stages. In this research, researchers examine the implementation of online learning management based on the management function of POSDCORB according to Luther Gulick's theory. Then the implementation of online learning at SMP Negeri 1 Rejang Lebong are: (1) Educators have a strategy of utilizing teaching time, then teachers also provide reinforcement and enrichment by using online media. (2) The teaching method used is a hybrid, namely collaboration between face-to-face learning and online learning methods. (3) The learning media used are electronic media and the use of online-based applications. (4) Learning evaluation is a short-term learning evaluation, namely when online learning is carried out and when student assignments are collected.

Keywords: Learning Management; Online Learning Methods; Learning Evaluation

#### INTRODUCTION

The Coronavirus Disease (Covid-19) outbreal 7 as hit almost all parts of the world. Covid-19 originated in Wuhan, China and has been declared a pandemic by the World Health Organization. Various countries have implemented isolation, namely the separation of sick people with infectious diseases from people who are not infected to protect people who are not infected (Darmalaksana 48 al., 2020) As a first treatment strategy to reduce the rate of transmission. To fight Covid-19, the Government has prohibited gatherings, social restrictions (social distancing) and physical distancing (physical distancing) and social distancing, and if necessary saial containment ("social confinement") on a large scale (Darmalaksana et al., 2020) Social containment is a government intervention applied to an entire community, city or region, specifically designed to reduce personal interactions, except for minimal interactions to ensure vital supplies (Darmalaksana et al., 2020)

The situation of handling the Covid-19 outbreak has implications for all lines of life and is a challenge for 52 cational institutions. In mid-March 2020, educational institutions replaced face-to-face learning with online learning models (Suryana et al., 2020). All education units in Indonesia that are entering the end of the even semester and will face a year-end assessment period or school exams, which are then followed by the acceptance of new students are faced with various challenges (n.d, 2020). So every educational unit needs to prepare an online learning model in facing this challenge, which inevitably the educational process must continue.

The government through the ministry of education and culture provides a solution by prohibiting the implementation of conventional or face-to-face learning activities and refocing them with online learning activities or distance learning. As stated in the circular letter of the Minister of Education and Culture Number: 36962/MPK.A/HK/2020 dated March 17, 2020 Subject: Online learning and working from home in order to prevent the spread of Corona Virus disease (COVID-19). Based on the circular letter from the Minister of Education and Culture, it can be understood that after all, educational activities are very important even under any circumstances (Kemendikbud, 2020).

Basically Education is defined as a conscious and planned effort to create a learning atmosphere and learning process so that students actively develop their potential to have religious spiritual strength, self-control, personality, intelligence, noble character, and skills needed by themselves, society, nation and state (Wedan, 2016) 42 hools that are managed properly will produce quality output (students) who are able to compete in places that are bigger and more complex. Meanwhile, schools with poor management will not

provide good quality and graduates. As a teacher, you should be able to answer the challenges of the Covid-19 outbreak, because basically teachers have been equipped with the competence of the teacher itself.

Managing online learning is one solution in solving educational problems related to the implementation of learning. Online learning management is planning, implementing, and organizing and assessing learning starting from formulating lesson plans, implementing learning methods using internet-based interactive learning models and learning management systems (LMS) (Petta Solong, 2021). The sudden transfer of the conventional learning system to the online system (due to the covid-19 pandonic) without proper preparation. Finally, a number of teachers are not able to keep up with changes with technology and information-based learning. Even though it is a necessity that teachers use technology to supp 15 their learning, especially during the Covid-19 pandemic (Asmuni, 2020). The implementation of online learning creates problems which then encourage efforts to overcome the problems carried out by teachers, students, parents/guardians of students, along with the waka of the curriculum to make the implementation of online learning successful (Dewi & Sadjiarto, 2021). Given that education is an important sector in efforts to develop the nation and state, the education process must continue to be carried out even in a pandemic condition (Juliya, Mira & Herlambang, 2021).

In carrying out good management, at least teachers can fulfill several management processes that include seven stage 85 f management which are also commonly referred to as POSDCORB. The POSDCORB include Planning, Organizing, Staffing, Directing, Coordinating, Reporting, and Budgeting (Munir & Divine, 2015). Online learning is certainly a challenge for each school, both at the elementary and school levelsmiddle school, to high school. Even for the SMPN 1 Rejang Lebong as one of the schools that has adequate resource 51 oth in terms of human resources and adequate infrastructure, of course online learning activities in the midst of the COVID-19 (24) break are a challenge. So the ability of teachers to manage learning at the SMPN 1 Rejang Lebong is highly demanded in the implementation of online learning.

There are several research results that are relevant to the research title of this thesis, which are as detailed in the following:

1.

Table 1. Relevant Previous Research

### No. Name/Title/Year Results /object/method

### Analysis of Online Learning During the WFH (Work

From Home) Covid-19
Pandemic as a Challenge for
21st Century Digital
Leaders/

Wahyu Darmalaksana, et al/

year 2020/Students of UIN Sunan Gunung Djati, Bandung/ Qualitative Research Methods

#### 2. Ali Sadikin, et al. /

Online Learning Amid the Covid-19 Outbreak/

year 2020/

Biology Education Study Program students, FKIP Jambi University/

Qualitative Research Methods

Online learning through the WFH period due to the spread of Covid-19 has proven to be effective in achieving learning goals as a manifestation of the challenges of digital leaders in higher education in the 21st century. This study recommends the importance of growing the idea of digital leaders in higher education as a challenge for the 21st century to realize more effective online learning along with WFH period due to the spread of Covid-19.

Online learning is effective overcoming learning that allows lecturers and students to interact in virtual classes that can be accessed anywhere and anytime. Online learning can make students learn independently increase their motivation. However, there is a weakness that students' online learning is properly supervised during the online learning process. Weak internet signal and high quota fees are challenges for online learning.

#### 3. Lizha Dzalila Q, et al. /

The Effect of Online Learning During the Covid-19 Pandemic On Students' Learning Understanding Levels/Year 2020/UPN Veterans East Java Students, Surabaya/

Qualitative Method

Students feel that face-to-face lectures or in class as usual are considered more optimal and the delivery of the material given is much more acceptable than online lectures. Students experience problems or an unstable network during online classes, which makes it very difficult to absorb the material provided.

#### 4. Olasile Adedoyin, Emrah Soykan/

Covid 19 Pandemic and Online Learning: The and Challenges Opportunities/

year 2020/

Students Near East University, Nicosia, Cyprus/

Method

**Qualitative** 

Babatunde Online learning as a whole relies on technology and internet devices, instructors in this case lecturers and students with poor internet outdated technology connections, compatible devices / not browsers will find it difficult to follow online learning. Provision of tools is a challenge for institutions.

> existence of inequality socioeconomic status is a challenge for students to participate in online learning. Students who rely on computers and free internet from school have difficulty learning because the campus is closed.

> During online learning there interference from family members of students, such as voices, family members passing by. This requires digital competence for learning participants. Digital competence is a collection of skills, knowledge, and attitudes when using digital technology (Dedoyin & Soykan, 2020).

> Libraries must follow the trend to provide effective services to faculty, students and interested parties by providing digital libraries at low costs. Online learning is considered ineffective for some disciplines such as medicine.

> Online learning provides opportunities for teachers to provide innovation, design learning models that are more measurable and directed.

#### 5. Anwar/

Muhammad Adnan, Kainat This study examines the attitudes of NUST Pakistani students towards online learning. The findings are that



Covid-19 Student's Perspectives/

year 2020/

Pakistani National University of Sciences and Technology (NUST) students/

Quantitative Method

Online Learning Amid The online learning in underdeveloped Pandemic: countries such as Pakistan cannot provide the desired results because most students are unable to access the internet due to technical and monetary problems.

> Students consider online learning to reduce their interaction with fellow students, unable to share ideas, knowledge in real time, lack of 58 ocial interaction, to fellow students, lack of face-to-face interaction with lecturers and lack of socialization from the campus, slow response given by lecturers on assignments -student assignments sent via email.

Based on the table, the researcher can state that the differences between the theses that the author compiled, namely Online Learning Management System at SMPN 1 Rejang Lebong with previous studies are: first, the object of research is in previous studies using college students, then the research this research object is junior high school students. Second, previous studies observed the implementation and effectiveness of the implementation of online learning, so in this study, we observed the implementation of online learning management carried out by teachers as educators based on the POSDCORB stages.

Se54g the huge role of teacher management in providing education, especially during the COVID-19 pandemic, the researchers determined 58: focus of this research, namely: Online learning management based on the stages of Planning, Org 24 zing, Staffing, Coordinating, Reporting and Budgeting (POSDCORB) in SMPN 1 Rejang Lebong. In general, the purpose of research is to discover, develop and prove knowledge (Sugiyono, 2012). The research in this thesis has the aim of describingonline learning management based on POSDCORB at SMPN 1 Rejang Lebong.

#### RESEARCH METHODS

This study uses a field research approach, where the researcher goes to the field to make observations about a 20 penomenon in a natural state (LJ Moleong, 2017). The qualitative research experienced by research subjects such

as behavior, perception, motivation, action, etc., is holistically presented by means of description in the form of words and language, in a special natural context and by utilizing various natural methods (LJ Moleong, 2017). The research in this paper is a qualitative descriptive study, namely a narrative description of a process of subject behavior in accordance 22 ith the problem under study (Mukhtar, 2013). Descriptive research basically aims to understand (understanding) the world of meaning symbolized in people's behavior according to the perspective of the community itself, so that qualitative research data are naturalistic with inductive methods and the reporting is descriptive and narrative (Suprayogo, 2001).

This research method uses a qualitative descriptive method whose data were obtained through observation, interviews, and documentation as an instrument for collecting data sourced from school principals, and educators at State Junior High School 1 Rejang Lebong. It is hoped that with the method used, conclusions and descriptions of the pher 53 nena that occur can be obtained. In an effort to collect research data, the subject of the study v<sub>53</sub> the teacher of the SMPN 1 Rejang Lebongwho carried out online learning during the covid-19 pandemic.

The data sources in this study consisted of: 1. Primary data, namely data directly collected from the object of research, and primary data obtained directly from interviews submitted to school principals and educators at State Junior High 16thool 1 Rejang Lebong, 2. Secondary data, namely data supporting ones. The secondary data sources in this study are books related to research. So the secondary data sources meant are reference books related to the problem of the object to be studied, with the function of supporting primary data so that research results can be justified (LJ Moleong, 2017). Data collection is the process of procuring data for the purposes of a research which is an important step of the scientific method; therefo 32 data collection is needed in a study. Research with a qualitative approach, data collection is carried out in natural settings (natural conditions), primary data sources and data collection by participant observation and in-depth interviews and documentations (Sugiyono, 2014). The main instrument of this research is the research itself to determine the research focus, select informants as data sources, collect data, assess data quality, analyze data, interpret data, and draw conclusions on the findings

As for this research, the author will use the following data collection techniques: 1. Observation is an experience and systematic recording of the symptoms that appear on the object of research (Sugiyono, 2015). Meanwhile, according to another opinion explains that observation is a method of collecting data by means of direct observation of research on the object of research (Rahardjo, 2010). Observation is meant to make observations directly to the

object, if the object of research is human behavior and actions, natural phenomena (events in the natural surroundings), work processes and the use of small respondents (Nugraha et al., 2019). According to the explanation above, what is meant by the observation method (observation) in data collection is a strategy or method of data collection by making careful and thorough observations of the object or subject being studied, 2. Interview which is a form of verbal communication by one person or more for the purpose of obtaining information (LJ Moleong, 2017). Interview activities are used to obtain information directly from the head of the 72 adrasa, teachers and administrative staff concerned and with related parties, 3.Documentation. Documentation is intended to obtain data directly from the research site, including books relevant to the research (L. Moleong, 2006)

In this study, documents are used as a source of information and provide convenience in conducting research. In analyzing the data collected in this study, qualitative analysis techniques were used, in the sense that when the data had been collected through the interview, documentation and observation methods, then an interpretation was carried out which was developed into propositions. To assess the validity of the qualitative data, the author uses the triangulation method. Triangulation is checking the validity of data using something other than the data for the purpose of checking or comparing the data (LJ Moleong, 2017) The triangulation technique used by researchers is triangulation method, namely the use of method the time of the interview.

The research was conducted at the SMPN 1 Rejang Lebong for approximately 3 months or according to the level of need adjusted to the research permit that was determined later. The time of this research is planned to start from April 2021 to November 2021. The details of the time and research activities carried out can be broadly divided into 4 stages, namely: preparation stage, research stage, analysis stage, and report preparation.

Table 2. Details of Research Stages

No	Stages	Time	Information
1	Preparation	March to April 2021	This stage starts from submitting a title and making a research proposal
2	Study	April to June 2021	This stage includes data collection in the field and library data
3	analysis	June to July 2021	This stage includes analyzing the

			data that has been collected
4	Preparation of reports	August to November 2021	preparation of research reports in accordance with research objectives

#### RESULTS AND DISCUSSION

2017).

Management etymologically comes from the word "to manage" which means to regulate. Arrangements are made through processes and are arranged according to the sequence of management functions. The meaning of management in language comes from the Latin, namely managiere to ich means to do, carry out, take care of something. Meanwhile, in English, management comes from the word to manage, management means management or management (H44 ini, 2008). Epistemologically what is meant is the management of a process or framework, which involves the guidance or direction of a group of people towards organizational goals or real purposes (George R. Terry & Leslie W. Rule, 2012). Luther Gulick stated "management is a legitimate science because it seeks to understand why and how people work together systematically to accomplish common objective 10 and to make cooperative systems move useful to mankind" (Gulick, 1965). Management as a science that seeks systematically to understand why and how humans work

together to achieve goals and make this system more 126 seful for humanity (Arifin & Elfrilyanto, 2017). Gulick explained that management has met the requirements to be called a field of science because it has been studied for a long time and has been organized into a series of theories (Arifin & Elfrilyanto,

Management is a 37 tial process that deals with the overall human effort as a whole by using the help of other human beings and other sources using efficient and effective methods to achieve the goals that have been formulated previously (Hamalik, 2003). According to M. Yanto, management is a series of activities that have been designed in such a way that aims to achieve mutually agreed organizational goals (Yanto, 2021). Management is a process in achieving organizational goals in collaboration with other people through stages or management processes. Management takes place in a systemically continuous process. According 145 Gulick, the continuous process includes management functions, namely; planning, organizing, staffing, directing, coordinating, reporting, and budgeting (POSDCORB). Learning Management

The word Learning Management consists of 2 words, namely management and learning. The meaning of management in language comes

from the Latin, namely managiere with means to do, carry out, take care of something. Meanwhile, in English, management comes from the word to manage, management means management or management (Husaini, 2008). Management according to experts is a simultaneous and systematic effort to achieve common goals (Zakky, 2018). GR. Terry defines management as the implementation of the preparation and achievement of desired results using group efforts, consisting of the use of talents and human resources.

Another opinion explains that management is the ability to direct and achieve the desired results by empowering people and other resources (Poniman Adyanto, 2015). Based on the understanding of management in language and expert opinion, the researcher can conclude that managine existing resources in order to achieve goals effectively and efficiently.

Learning Management According to Murni Yanto, learning management is a programmatic activity of teachers in designing instructional, to make students learn in class, which emphasizes on providing learning resources for students in class (Yanto, 2020). Based on the notion of management and understanding of learning, the researcher can conclude that the efforts made by the school by managing the resources of the school in order to achieve learning objectives effectively and efficiently involve certain facilities, equipment and procedures in obtaining knowledge.

Learning management is the ability to manage operationally and efficiently the components related to learning, so as to produce added value to these components according to applicable norms/standards (Hart 11, 2020). Efforts made by schools are to manage resources owned by schools in order to achieve learning objectives effectively and efficiently by involving certain facilities, equipment and procedures in obtaining knowledge. So learning management is said to be the breath and spirit in achieving more and more quality learning outcomes (Suryapermana, 2016). It is necessary to re-emphasize the implementation of learning management driven by the decline in school management coupled with emergency or special conditions that must be faced by schools which cause principals - vice principals and other staff to carry out processing or management as actions and anticipations. It is clear that schools need quality management to achieve better results in meeting the needs of technology personnel in the 21st century. (Sebastine Ugwulashi, 2012)

#### Scope of Learning Management

Management is an efforer arried out by an individual or organization by managing existing resources in order to achieve goals effectively and efficiently. Quality of Education is related to the quality of learning, both transfer of

knowledge and transfer of values in educational institutions starting from learning planning, learning activities to the learning evaluation stage.(Warlizasusi, 2017) At least in capaciting out management activities using management stages. One of them is known as POSDCORB (Planning, Organizing, Staffing, Directing, Coordinating, Reporting, and Budgeting) (Munir & Divine, 2015).

#### 1. Planning Learning

Planning according to Louis E. Boone and David L. Kurtz is "Planning may be defined as the process by which manager sets objectives, assesses the future, and 50 relops a course of action designed to accomplish these objectives" (Boone & Kurtz, 1984). Planning can be defined as the process by which managers set 18 pals, assess the future, and develop actions designed to achieve these goals. Planning is the process of determining goals or objectives to be achieved and determining the paths and resources needed to achieve goals as effectively and efficiently as possible. The planning function helps an organization in formulating and achieving its goals.

Basically planning is an activity to be carried out in the future. This activity is intended to organize various resources so that the results achieved are as expected. There are three activities in each plan, including: a. Formulation of goals to be achieved, b. Selection of programs to achieve goals, c. Identification and deployment of limited resources (Fattah, 2016)At the stage of learning planning management, it is necessary to determine the competencies that will be realized in learning activities. Based on these competencies, themes, sub-themes and topics of subjects to be delivered are developed (Yanto, 2018).

Luther Gulick stated "budgeting, with all that goes with budgeting in the form of fiscal planning of and control" (Gulick & Urwick, 2003). Budgeting or budgeting is related to budgeting in the form of financial planning, accounting and control. Budget preparation is an operational plan of activities measured in units of money which is used as a guide for the Institution to carry out activities in a certain period. Basically, budgeting is a negotiation between leaders and their subordinates in determining the amount of budget allocation. The management functions proposed by experts are not the same. This is due to their background; the approach taken is not the same

Learning planning is the process of compiling subject matter, using media, using approaches and methods, and assessing in a time allocation that will be carried out 35 a certain period to achieve predetermined goals (Suryapermana, 2016). The training process planning includes the syllabus and lesson plan. The syllabus as a reference for the development of the Learning 19 plementation Plan contains the identity of the subject or lesson theme, competency standards, basic competencies, learning materials, learning activities, indicators of competency achievement, assessment, time allocation, and learning resources (Cahyono Putro, 2021). During the pandemic, the material planning to be delivered refers to the core competencies and basic competencies that become the reference for the preparation of the syllabus. By designing the syllabus and lesson plans based on existing competencies in accordance with the principles to be used, the integration of subjects can be achieved (Hamengkubuwono, 2021).

The Learning Implementation Plan is described from the syllabus to direct student learning activities in an effort to achieve basic competencies. Every teacher in the education unit is obliged to prepare a competencies and systematic Learning Implementation Plan. Learning Implementation Plans are prepared for each basic competency that can be implemented in one or more meetings. The teacher designs a part of the Learning Implementation Plan for each meeting that is adjusted to the scheduling of the education unit (Prastowo, 2017). Learning planning In essence, if an activity is planned in advance, the objectives of the activity will be more focused and more successful. That is why a teacher must have the ability to plan lessons. A teacher before teaching should plan a learning program; make preparations for the lesson to be given. Planning can be useful for teachers as self-control in order to improve the way of learning.

In carrying out learning activities, an educator must of course prepare a learning implementation plan (RPP). Likewise, educators at the SMPN 1 Rejang Lebongneed to prepare an online learning plementation plan during this covid-19 pandemic. Learning implementation plans are prepared for each basic competency that can be implemented in one or more meetings. The teacher designs a part of the learning implementation plan for each meeting that is adjusted to the scheduling of the education unit (Rusman, 2012).

As for the results of interviews conducted, it is known that dating online learning during the pandemic, *wid-19*At this time, educators at the State Junior High School 1 Rejang Lebong, in addition to preparing an online learning syllabus, also prepared an online learning implementation plan. This is as explained by Mrs. Ratih Oktaria who explained that: "The lesson plans used during online learning are clearly I re-prepared because online learning is clearly different from face-to-face learning. The only thing that doesn't change is the basic competencies and core competencies)" (Rinda Palupi, Interview, Monday 10 May 2021). "In online learning, lesson plans need to be re-prepared by adjusting the implementation of online learning. Because in the RPP there are steps or learning scenarios that are clearly different from online learning steps. The details of learning methods and media, learning steps, and assessments are

clearly different from face-to-face learning so far" (Yanita Anggraeni, Interview, Wednesday, 19 May 2021).

As for the difference between online RPP and face-to-face RPP as explained by Mrs. Ratih Oktaria that: "In online RPP the learning steps are clearly shortened in terms of learning time, then online learning focuses more on giving assignments to assess learning outcomes" (Ratih Oktaria, Interview, Monday, May 10, 2021). "RPP on online learning has a difference in learning scenarios that focus more on giving assignments compared to delivering material. And a clear learning method using only the lecture method and giving assignments "(Rinda Palupi, Interview, Monday 10 May 2021). "The difference in online lesson p 80 s is very clear in the learning steps because of the less time allocation, virtual learning is not face to face directly, so that more assignments are given to students (Yanita Anggraeni, Interview, Wednesday 19 May 2021).

"Online RPP is actually what makes the difference in the part of the learning steps, namely opening to closing in learning activities that have changed because of the reduced time allocation, the implementation of learning that is not face-to-face so that learning clearly focuses a lot on giving assignments only" (Wiwiek Rahmadiska, Interview, Wednesday 12 May 2021). "Online RPP for Physical and Health subjects is at the step of the learning process because previously learning was done by direct practicum, it turned into theory and on giving assignments" (Hotlider Simamora, Interview, Friday, May 21, 2021). So it can be concluded that the online learning implementation plan (RPP) clearly has differences with the face-to-face learning implementation plan (RPP). The difference is in the details of the steps or learning scenarios. Due to the less time allocation, the use of learning methods and media that is difficult to develop because learning is done virtually, so that the online learning lesson plans are more focused on giving assignments to students only.

#### 2. Preparing the Online Learning Syllabus

In the implementation of online learning, the educators at the SMPN 1 Rejang Lebongprepare and rearrange the syllabus that is adapted to the implementation of online learning. As stated by Mrs. Ratih Oktaria as a Mathematics subject teacher who explained that: preparing and rearranging a learning syllabus that was adapted to the implementation of online learning" (Ratih Oktaria, Interview, Monday 10 May 2021). Furthermore, Mrs. Rinda Palupi as an Indonesian language teacher gave the same statement that: "I rearranged the syllabus that I had previously prepared and made some adjustments since face-to-face learning was banned and online learning was implemented" (Rinda Palupi, Interview, Monday 10 May 2021). Then Mrs. Yanita Anggraeni as a Natural Sciences teacher also said that: "I have rearranged

the syllabus used during online learning because there are different face-to-face learning and online learning, so the syllabus is also different" (Yanita Anggraini, Interview, Wednesday 19 May 2021).

A similar statement was conveyed by Wiwiek Rahmadiska as a teacher of Islamic Religious Education that: "I am in carrying out this online learning to make a new syllabus because it has been readjusted to the implementation of online learning itself" (Wiwiek Rahmadiska, Interview, Wednesday 12 May 2021). Furthermore, Mr. Hotlider Simamora as a Physical Education and Health subject teacher also said that: "during this online learning period, physical education and health subjects underwent many changes so I restructured the syllabus so that learning could still be conveyed to students" (Hotlider Simamora, Interview, Friday 21 May 2021).

From the descriptions of several educators at the State Junior High School 1 Rejang Lebong, it is known 34t during online learning, educators rearrange the learning syllabus, because the implementation of online learning and the implementation of face-to-face learning has significant differences. Based on information from educators at the SMPN 1 Rejang Lebongregarding the preparation of the syllabus for the implementation of online learning, it is known that the educators rearranged the syllabus that had been prepared be the implementation of online learning was implemented. The syllabus as a reference for the development of the Learning 19 plementation Plan contains the identity of the subject or lesson theme, competency standards, basic competencies, learning materials, learning media, learning activities, indicators of competency achievement, assessment, time allocation, and learning resources (Rusman, 2012).

So it can be concluded that there are some significant differences between the online learning syllabus and the face-to-face learning syllabus. First, in the allocation of learning time, there is a change from the original 40 minutes per lesson hour to only 30 minutes per lesson hour. Second, the teaching method which was originally carried out *classical* become an electronic media-based learning method by utilizing *zoom* and *whatsapp* and assignment. The three learning media used are more based on electronic learning media using Android or other electronic media. The four assessments that have been carried out so far have been carried out directly during the learning activities, turning into an assessment system by giving assignments only.

#### 3. Organizing (Management) Learning

Organizing is the whole process of grouping people, task tools, responsibilities or authorities in such a way as to create an organization that can be moved as a unit in order to achieve the goals that have been set Baharudin

Malang: UIN Maliki Press, 2010). Organizing is a process of determining, grouping, arranging the various activities needed to achieve goals, determining the people for each of these activities, providing the necessary tools, determining the authority that is relatively delegated to each individual who will carry out these activities (Lubis, 2021). George R. Terry (1986) suggests that: "Organizing is the act of seeking effective behavioral relationships between people, so that they can work together efficiently, and obtain personal satisfaction in carrying out certain tasks, under certain environmental conditions in order to achieve certain goals or objectives" (George R. Terry & Leslie W. Rule, 2009).

Lousie E. Boone and David L. Kurtz (1984) define organizing as: "... as the act of planning and implementing organization structure. It is the process of arranging people and physical resources to carry out plans and acommplishment organizational obtective". From this opinion, it is defined that organizing is an effort to complete the plans that have been made with the organizational structure of the implementer. The important thing to note in organizing is that each activity must clearly define who is doing it, when it is done, and what the target is.

Ernest Dale as quoted by Nanang Fattah suggests three steps in the organizing process, namely: (a) detailing all the work that must be carried out to Thieve organizational goals; (b) division of the total workload into logical activities that can be carried out by one person; and (c) the establishment and development of a mechanism to coordinate the work of the members into a unified and harmonious whole. (Fattah, 2016)

Louis A. Allen said "Organization is the process of identifying and grouping the work done and dividing it among individuals and creating good 12 ationships and responsibility among them to jointly achieve goals." Principals must be able to determine the type of program needed and organize all the potential Birty have to achieve the goals that have been determined. The principal must be able to guide, regulate, influence, move, coordinate the implementation of educational tasks in school institutions so that it runs in an orderly, cooperative manner (Danim, S., 2009).

Organizing is done with the aim of dividing a large activity into smaller activities. Organizing makes it easier for managers to supervise and determine the people needed to carry out the tasks that have been divided. Learning objectives describe the learning processes and outcomes that are expected to be achieved by students in accordance with the basic competencies. Learning objectives are basically the target of the learning activity itself 59 nd become a benchmark for the success of the learning activity itself. In the implementation

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of online learning at the State Junior High School 1 Rejang Lebong, it is known that the teacher does not rearrange the learning objectives because in this online learning the changes are found in the learning design, learning scenario,

So it can be concluded that in the implementation of online learning in the Covid-19 era, the teachers at the SMPN 1 Rejang Lebong did not rearrange and mak 23 hanges in the preparation of their learning objectives. The reason is that the face-to-face learning objectives that have been 83 ed so far remain the same as online learning that was just implemented during the COVID-19 pandemic. The division of the main tasks of educators is also the main thing that is carried out in carrying out learning management organizing activities in which there are details of activities and tasks that must be done.

In organizing learning activities, the teachers make details of the implementation of learning during the implementation of online learning. 34 rting from the opening, core activities, and closing. Because the stages of online learning are different from face-to-face learning, starting from the allocation of time for the implementation of learning, then the implementation of virtual learning makes changes in the details of learning. Learning scenarios, media and methods used, as well as time allocation and assignment to students. Everything has changed because learning is not done face-to-face

The implementation of online learning in the details of the implementation of learning is clearly different. Because at the opening and closing the learning implementation is included with a message to students to always maintain 3M (washing hands, keeping distance, and wearing masks). In the implementation of learning, there has been a change from what is done face-to-face in class to virtual with the Zoom and WhatsApp applications. So that the use of teaching methods has changed according to the needs of online learning" (Yanita Anggraeni, Interview, Wednesday 19 May 2021).

The lear 23 g scenario, because online learning is implemented very differently from face-to-face learning activities that have been carried out so far. The details of this online learning are intended to be a step-by-step guide in the implementation of learning. The teachers at the SMPN 1 Rejang Lebong in carrying out online learning rearrange the details of the stages of learning activities, because the stages 14 implementing online learning are different from the stages of implementing face-to-face learning. The details of the stages of implementing online learning are adjusted to the lesson plans and syllabus which have also been adapted to online learning activities.

Learning media can be interpreted as a set of tools or complementary used by teachers or educators in order to communicate with students or learners (Danim, 2000). Learning media can also facilitate students' understanding of the

#### 4. Teacher Authority in Online Teaching

Teachers are professional educators with the main task of educating, teaching, guiding, directing, training, assessing, and evaluating students in formal education. Therefore, in this Covid-19 era, teachers in online teaching should be given the authority to use the media and methods they will use and be able to use methods and media well. As the online implementation at the SMPN 1 Rejang Lebongthat teachers teach online, teachers are given the authority to choose methods and media in teaching. This was conveyed by Mrs. Ratih Oktaria, namely: The teachers at the SMPN 1 Rejang Lebong were given the freedom of the Principal to choose their own teaching 52 ethod in carrying out online learning. I use a hybrid teaching method, which is a combination of face to face learning teaching methods with online learning teaching methods. Meanwhile, the media I chose was electronic media using the zoom meating application.

In teaching online, the teacher gives the authority the freedom to use any method, and any media according to the needs of the teacher in teaching online. The learning media used are also given the freedom to use them. Teachers at the SMPN 1 Rejang Lebong in carrying out online learning are given their own authority or freedom in using the learning media to be used and the appropriate learning met 24 ds according to them. It is known that the learning media used by the teachers at the SMPN 1 Rejang Lebong is by utilizing electronic media in the form of a laptop, Android or Smart Phone with the applications used in the form of google classroom, zoom, and whatsapp. While the learning method used by the teachers at the SMPN 1 Rejang Lebong is a hybrid method or mixed method, by combining face-to-face or face-to-face teaching methods with online methods or network methods. The method used

is a hybrid or online-based face-to-face by carrying out learning in the form of video calls via zoom, and then providing material in the form of learning videos sent via WhatsApp.

Staffing (Employee Placement). Staffing or employee placement can be interpreted as an action to place people in organizational units that have been created in the departmental process. The main principle is to put the right person in his place and position or job (Makin, 2010). Staffing in another sense is defined as the withdrawal or recruitment of training and development, as well as the placement and orientation of employees in a favorable and productive work environment (Wijayanti, 2014).

At the staffing stage of learning management, an educator carries out the learning process based on the proper task. This means that a teacher carries out his duties at least in carrying out his duties through introduction or even training. The teacher does not only play a role in transferring knowledge but also plays a role and is responsible for the success of the educational process. Teachers must have the competence to organize students' ideas and increase students' interest and enthusiasm for learning (Hasyim et al., 2021). (2 mpetence is a set of intelligent, responsible actions that must be possessed by a person as a condition to be considered capable of carying out tasks in certain fields of work (Hasyim et al., 2021). In 12 dition to competence, teachers must be able to innovate and be creative so that the learning process takes place effectively. Teacher innovation and creativity are shown in the form of teacher skills using learning methods and media (Winda et al., 2020).

Online learning is learning that is carried out using the interest network as a medium to channel the knowledge of an educator to students. This form of learning can be done anytime and anywhere without being bound by time. The teachers at the SMPN 1 Rejang Lebong in carrying out online learning did not receive special training regarding the implementation of online teaching and learning activities. However, the teachers received more briefing on how to utilize and use electronic media in the form of a laptop or Android, as well as briefing on how to manage applications to be used in the form of zoom, and whatsapp.

Implementation also consist 55 f staffing and motivating. At the staffing stage, it aims to determine the needs of human resources, mobilization, screening, training and development of the workforce. Meanwhile, at the motivating stage, this activity directs or channels human behavior towards goals (George R. Terry & Leslie W. Rule, 2009) The management function in the organization has a mutually interconnected relationship with each other, the personnel function has a strategic role because well-managed personnel can increase the efficiency and effectiveness of the organization (Istan & Hardinata, 2020).

#### 5. Directing

According to Gulick "directing that is the continuous task of making decisions and embodying them in specific and general orders and instructions and serving as the leader of the enterprise" (Gulick & Unwick, 2003) Gulick states that directing is a continuous task carried out by a company leader to 2 ake decisions and carry them out in the form of orders and instructions. Of the entire seles of management processes, direction is usually carried out at the time of implementation. Actuating is the most important management function. The planning and organizing functions are more concerned with abstract aspects of the 2 hanagement process, while the actuating function is more concerned with activities that are directly related to people in the organization.

Gullick stated directing is a task that is continuously carried out by a company leader to make decisions and make them happen in the form of special and general orders and instructions. From this definition, it can be concluded that direction is carrying out activities directing tasks through instructions. Directing can be interpreted as an effort related to everything so that all members of the organization/institution can carry out their part of work and work together to achieve their goals (Wijayanti, 2014). *Directing*or direction is a management function related to the activities of carrying out directives, tasks, and instructions (Wijayanti, 2014).

Directing is related to the activities of fostering members in the organization. Coaching and guidance can be in the form of motivation to influence members in achieving organizational goals. So in directing learning management activities, an educator carrying out learning should make clear guidelines or directions in order to achieve the learning objectives themselves. Directing (Direction). Gulick defines "Coordinating is the all important duty of interrelating the various parts of the work" (Gulick & Urwick, 2003). Coordination according to Gulick is the interconnectedness between several parts in completing important work. Coordinating unites the work of subordinates so that directed collaboration occurs to achieve organizational goals. Coordination ensures that the work is carried out properly according to the directions given. constitute an orderly synchronization of individual efforts in terms of their amount, timing and goals, so that concerted action can be taken towards the stated goals (Hasibuan, 2004)

Directing is a management function related to the activities of carrying 411t directives, tasks, and instructions (Wijayanti, 2014). In learning management at State Junior High School 1 Rejang Lebong, these stages include, among

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others: 1. Guidance to Educators As with the online implementation at State Junior High School 1 Rejang Lebong, teachers first receive direction from the principal. 2. Directions to Student 60 he teachers provide briefing and direction to students before carrying out online learning. Starting from the learning system implemented, the learning time, the media used, to the applications that will be used in online learning.

#### 6. Coordinating

The coordinating function according to Gulick is the all important duty of interrelating the various parts of the work (Gulick & Urwick, 2003). According to Mooney and Reyley, coordination is "an orderly arrangement of a group so that the group has a unity in acting in an effort to achieve a common

group so that the group has a unity in acting in an effort to achieve a common goal" (Utomo et al., 2021). The school is an organization that has members, both teachers and education staff, who have their respective goals in particular and have the same unity of purpose in general. Efforts to harmonize all activities of members of the organization in order to achieve common goals is one of the management functions called coordination (Wijayanti, 2014).

Coordination of Online Learning is carried out by the teacher to the prin 341 and to the parents of students. 1) Coordination to Parents of Students. The implementation of online learning cannot be separated from the support of parents, for the success of the online learning activity itself. Teachers coordinate with students' parents in carrying out online learning. The form of our coordination with parents is asking parents to work together with teachers to report any problems encountered by students, and asking parents to continue to supervise their children when participating in online learning, monitoring students in participating in online learning, and asking parents of students to continue to encourage their children in doing the tasks given by the teacher, 2) Coordination with the Principal. The teacher coordinates with the principal as the leader and person in charge of 13e implementation of online learning activities by making monthly reports regarding the implementation 13 online learning to the principal. And always ask the principal for directions regarding the implementation of online learning. Coordination with the principal is something that must be done by the teacher, because all activities in the school are responsible for the principal. So we teachers make regular reports as a form 47 teacher coordination to the principal. The teacher coordinates with the principal as the leader and person in charge 13the implementation of online learning activities by making monthly reports regarding the implementation of 13 line learning to the principal. And always ask the principal for directions regarding the implementation of online learning. Coordination with the principal is something that must be done by the teacher, because all activities in the school are responsible for the principal. So we teachers make regular reports

47a form of teacher coordination to the principal. The teacher coordinates with the principal as the leader and person in charge 13 the implementation of online learning activities by making monthly reports regarding the implementation of 13 line learning to the principal. And always ask the principal for directions regarding the implementation of online learning. Coordination with the principal is something that must be done by the teacher, because all activities in the school are responsible for the principal. So we teachers make regular reports as a form of teacher coordination to the principal.

#### 7. Reporting

Reporting is intended as a function related to providing information to managers, so that those concerned can follow developments and work progress. Reporting paths can be vertical, but they can also be horizontal. The importance of reporting is seen in relation to the concept of management information systems, which are important in decision making by managers. Reporting is the provision of information from members to managers of an organization regarding all matters relating to work tasks through records, research and inspections. This function is generally more handled by the administration. The results of this record will be used by managers to make reports about what has been, is and will be done in an effort to achieve goals. Gulick states that "reporting, that is keeping those to whom executive is responsible informed as to what is goingon, which this includes keeping himself and his subordinates informed through records, research and inspection" (Gulick & Urwick, 2003). Reports are obtained through documents, records, research and examinations that are carried out carefully

Reporting is intended as a function related to providing information to someone, so that the pers 79 concerned can follow the development and progress of work. Likewise with the implementation of online learning at the State Junior High School 1 Rejang Lebong. Teachers make notes and reports on the implementation of online learning. This report is not only submitted to the principal but to parents as well, but what makes the difference is that reports for parents only relate to student behavior in participating in online learning, student attendance or attendance in online learning, as well as the results of completing assignments carried out by students. students during online learning. The teacher makes separate notes about the online learning activities taking place.

The teachers of the SMPN 1 Rejang Lebongmake reports on the implementation of online learning and special notes that are reported not only to the principal, but also to parents. Reports intended for parents are different from reports destined for school principals. This report which is intended for

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parents is more about student behavior in the implementation of online learning and student learning outcomes during the implementation of online learning. This report is intended so that parents can better supervise their children in participating in online learning. While the Report for the Principal contains the planning, implementation and evaluation of learning, teaching materials, learning methods, learning media, and learning evaluation.

#### 8. Budgeting

Budgeting is the preparation and determination of the expenditure budget needed for the implementation of planning. Planning without budgeting is impossible. A budget is a financial activity plan that contains an estimate of the proposed expenditure in one period and the proposed source of income to finance the expenditure (Bahtiar, 2002). Budgeting is a continuous activity from planning, preparation, implementation, reporting, and inspection. This process is known as the budget cycle. This cycle does not run in a relay, but undergoes a simultaneous process (Baht 66, 2002). budgetor budgeting can be divided into several functions including: a. Budget as a planning tool, b. Budget as a control tool, c. Budget as a means of coordination and communication (Mardiasmo, 2021).

Luther Gulick stated "budgeting, with all that goes with budgeting in the form of fiscal planning and control" (Gulick & Urwick, 2003). Budgeting or budgeting is related to budgeting in the form of financial planning, accounting and control. Budget preparation is an operational plan of activities measured in units of money which is used as a guide for the Institution to carry out activities in a certain period. Basically, budgeting is a negotiation between leaders and their subordinates in determining the amount of budget allocation. The management functions proposed by experts are not the same. This is due to their background, the approach taken is not the same

A budget is a financial activity plan that contains an estimate of the proposed expenditure in one period and the proposed source of income to finance the expenditure. The implementation of online learning is basic 6 unpredictable, because all the budget comes from BOS funds, so the budget for the implementation of online learning is budgeted in the BOS budget. The intended budget is in the form of purchasing a school wifi subscription. The budget prepared by the school to support online learning activities is the purchase of a school wifi internet subscription that can be accessed by all teachers. The source of the funds is the BOS budget. SMPN 1 Rejang Lebong budgeted the budget for the implementation of online learning, however, what is budgeted by the school is the payment for the school's wifi internet package. Because the budget prepared by the school is based on the RKAS (school

budget activity plan) whose source of funds is obtained from BOS funds (school operational assistance).

In the implementation of learning everything is completely online, so the provision of reinforcement and enrichment has also undergone changes to be based on online as well. The teacher provides enrichment and reinforcement through the media google classroom, whatsapp, zoom meeting. Some enrichment and strengthening materials and even remedial questions were given via google classroom, whatsapp, zoom meeting. The teachers of the SMPN 1 Rejang Lebong in providing reinforcement and enrichment are also carried out online by using the whatsapp application, zoom meeting, or google classroom. Reinforcement is given directly to students who do good while participating in video call learning. Meanwhile, teacher enrichment provides a discussion material or practice questions to students who do not take remedial.

The teach ag method is the method used by educators in delivering learning material with the aim of making it easier for teachers to convey their subject matter and easily understood by students who receive it. Teachers at SMPN 1 Rejang 63 bong in carrying out online learning prefer mixed methods, by combining face-to-face or face-to-face teaching methods with online methods or network methods. This method is called a hybrid or online-based face-to-face by carrying out learning in the form of video calls via zoom, and then providing material in the form of learning videos sent via WhatsApp.

Teachers at SMPN 1 Rejang Lebong in carrying out online learning also give assignments to students in the form of written assignments and recorded practical assignments. The task also directs students to collect online and the duration of the task varies for each teacher in accordance with the policies of each teacher. Learning media used by utilizing technology-based learning media such as laptops, androids, or smart phones. Evaluation of learning activities is the last activity carried out and becomes a benchmark for whether the activities that have been carried out are successful or not. Likewise, the online implementation at the SMPN 1 Rejang Lebong also evaluates online learning activities.

#### 31 CONCLUSION

Based on the research findings, it can be analyzed online learning management at SMPN 1 Rejang Lebong as follows: Educators at SMPN 1 Rejang Lebong in implementing online learning have carried out learning management well and are quite mature. This ca 45 be analyzed based on the stages of POSDCORB management including: Planning, Organizing, Staffing, Directing, Coordinating, Reporting, Budgeting. According to the National

Education Standards, the planning of the learning process includes a syllabus and a lesson plan that contains at least learning objectives, teaching materials, tasthing methods, learning resources and assessment of learning outcomes (Government Regulation of the Republic of Indonesia No. 19 of 2005 concerning National Education Standards, 2005) (Peraturan Pemerintah Republik Indonesia No. 19 Tahun 2005 Tentang Standar Nasional Pendidikan, 2005).

Planning or the planning carried out by educators at the SMPN 1 Rejang Lebong in carrying out online learnin 623 by compiling and preparing a syllabus and lesson plans that are adapted to the implementation of online learning. In the planning, the emphasis is on the details of the use of study time, the methods used technology and network-based learning media, as well as the stages of implementing online learning. The steps for 69 mpiling the syllabus carried out by SMPN 1 Rejang Lebong teachers follow government regulation No. 19 of 2005 concerning national education standards, article 25 paragraph 4, v25 ch states that graduate competencies include attitudes, knowledge and skills (Government Regulation of the Republic of Indonesia No. 19 of 2005 concerning National Education Standards, 2005).

Online learning planning has been carried out by the teachers of the SMPN 1 Rejang Lebong by setting goals and targets to 2 achieved, formulating strategies to achieve goals and targets, determining standards/indicators of success in achieving goals and targets. Nanang Fatah said "in the planning process, a planner must define the goals to be achieved, choose a way to achieve these goals" (Fattah, 2008)

The planning of online lear 74 g activities at the SMPN 1 Rejang Lebongis carried out by educators carried out by taking into account the objectives and methods of implementing online learning. This can be seen from the Learning Implementation P 68 which contains learning objectives, targets to be achieved in the form of basic competencies, competency achievement indicators, learning materials, learning methods, learning media, learning resources and learning steps. Lesson planning at the SMPN 1 Rejang Lebong has been carried out well. This can be seen from the readiness of the teacher to make careful planning before the learning process. The teacher carries out learning in accordance with the Learning Implementation Plan which includes, among others, learning materials, goals to be achieved, learning media,

The next management stage after planning isorganizing. Organizing is made to lighten a job by giving authority and dividing work according to the duties and positions of each member of the organization. Syaiful Sagala said "organizing is the whole process of selecting personnel and allocating facilities and infrastructure to support the duties of these personnel in an organization. certain activities" (Sagala, 2000). In planning activities, it is only in determini23 the framework of activities, not yet determining the authority of personnel. In online learning at the State Junior High School 1 Rejang Lebong, the granting of authority and duties to educators is carried out by 170 principal of SMPN 1 Rejang Lebong by granting authority or freedom to be able to determine the stages of onli 27 learning that will be carried out in order to achieve the learning objectives to be achieved.

Organizing includes determining the resources and activities needed to achieve goals, organizational design and development through working groups to achieve goals, assignment of responsibilities, and delegation of authority to individuals (Indayani, 2018). Educators have the authority to choose the media and learning methods that will be used, increasing the time for the implementation of learning outside the learning schedule. In online learning, educators at the SMPN 1 Rejang Lebong are given to draw up details of the stages of learning activities according to the syllabus. Teachers of the stages of learning activities according to the syllabus. Teachers of the form of Zoom, Whatsapp and Google Classroom for learning activities. Electronic media and applications make it easier for teachers to face-to-face virtually simplify the process of transferring knowledge to students.

From the description above, it can be concluded that at the SMPN 1 Rejang Lebong in the organizing stage, there has been a delegation of authority, it can be seen from the division of tasks to educators and the granting of freedom and authority to determine the stages of learning that have been adapted to online learning. In accordance with the definition of organizing according to Gulick "The establishment of formal structure of authority through whisch work subdivisions are arranged, defined and co-ordinated for the defined objective" (Gulick & Urwick, 2003) In other words, in organizing, structure and authority are defined, work is divided and then coordinated in order to achieve organizational goals. In addition, educators are also given the freedom to choose the learning media used in online learning.

In organizing activities, staff placement is very important. By placing the right people in doing a job, it is more likely that organizational goals and activities can be achieved better. The staffing function which plays an important role if managed properly can increase the efficiency and effectiveness of the organization (Istan & Hardinata, 2020). *Staffing* or the placement of employees at the SMPN 1 Rejang Lebong in carrying out online learning is to provide introductions and training to edu59 ors and students regarding the use of electronic media and applications that support the implementation of online

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learning. In terms of online learning, according to researchers, staffing is the placement of teachers in the learning process.

In the learning process, most of the learning outcomes of students are determined by the role of the teacher. Whether or 16t a teacher is good can be seen from being competent in carrying out the competencies that must be possessed by a teacher in addition to academic qualifications. Teachers must show their performance optimally and work professionally so that learning success can be achieved (Tulipri et al., 2020). The teacher is the person who is closest to the students, the teacher also knows the limitations of the students in understanding knowledge (Yuliana & Warlizasusi, 2021). Therefore, teachers are also required to have the competence to deliver learning by taking into account the students' abilities and the allotted time (Yuliana & Warlizasusi, 2021). Teachers at SMI 66 1 Rejang Lebong already have the ability to implement knowledge well. This can be seen from the teacher's skills in using learning media, the preparation of lesson plans has been prepared through the lesson plans and syllabus that have been prepared, starting classes on time.

The implementation of online learning at SMPN 1 Rejang Lebong can be analyzed based on educators, methods, media, and evaluation. Educator at the SMPN 1 Rejang Lebong, the implementation of online learning places more emphasis on teaching time management strategies. The management of teaching time that is adjusted to the effectiveness of the use of electronic learning media is that in the delivery of material, it is sufficient to convey only an outline. While the details of the subject matter, the teachers send the material directly through electronic media. Likewise, enrichment and strengthening is also carried out through electronic media.

Directing includes giving instructions or providing an overview of how the activity is carried out, so managers must motivate personnel (subordinates) to have a strong motivation (drive) to do their work as a manifestation of the plans made (Utomo et al., 2021). Directing is getting or getting employees to do what the boss wants them to do and should do (Indayani, 2018). In the learning process, the direction is carried out by the teacher by providing an explanation of the learning material, giving assignments to students, motivating and guiding students to follow the learning according to the guidance and direction given. At this stage, educators carry out learning implementation plans that have been made in the planning stage in order to achieve the goals that have been set. In online learning at SMPN 1 Rejang Lebong, directing or online learning directions are carried out by the principal to educators as managers by providing guidance on the format of implementing online learning the systematic implementation of online learning that will be carried out.

Coordination is the process of integrating the goals and activities of existing units so that the overall goals can be achieved. Coordination is also carried out in online learning the SMPN 1 Rejang Lebong, namely the educator coordinates with the principal as the person in charge of online implementation at the school so that it can be evaluated and followed up by the school. As well as coordination is also carried out by educators to parents regarding the implementation of online learning so that later parents can take part in supervising student learning activities. Coordination with parents is one

of the supervisory tools for teachers so that students follow learning well.

Reporting is also an online learning management activity at the SMPN 1 Rejang Lebong. This is done by subject teachers by making special notes regarding the implementation of online learning which will later be reported not only to the principal, but also to parents. Reports provided to parents are different from reports to school principals. Reports to the principal are about online learning planning, implementation to learning evaluation. The report for the principal also includes media, methods and an outline of the material being taught. Me71 while, reports to parents are only in the form of reports on student behavior in the implementation of online learning and student learning outcomes during the implementation of online learning.

In providing online learning reports, the teacher previously carried out a learning evaluation. The evaluation of online learning carried out at the SMPN 1 Rejang Lebong is based on the results of completing assignments carried out by students once a week. So that the evaluation of online learning is based on real assessments encountered during online learning. This means that the evaluation of online learning has not changed much with the evaluation of face-to-face learning. Reports or reporting are control/supervision tools for school principals in assessing the implementation of learning. Controlling or supervision in the school environment is carried out to improve the professionalism of teachers and education staff so that the learning process carried out as it should be (Sagala, 2000). With supervision, the principal can assess whether the implementation of online learning is going according to the set plan or not. With the report on the implementation of online learning by the teachers of the SMPN 1 Rejang Lebong, it can be said that the implementation of the reporting function at the SMPN 1 Rejang Lebong has been going well.

Budgeting is an important thing in the implementation of online learning. So the implementation of online learning is also a learning activity that requires budget funds, so that at the SMPN 1 Rejang Lebong, the budget for the implementation of online learning is charged to BOS funds (school operational assistance). This is because the budget prepared by the school is based on the RKAS (school budget activity plan) whose source of funds is obtained from BOS funds (school operational assistance). The use of BOS funds at the SMPN 1 Rejang Lebong is based on a joint decision, namely the BOS Fund Management Team, the Teacher Council and the School Committee. The school committee determines all school policies and services based on the results of discussions of all parties, both from the education office, principals, teachers, student representatives, community leaders, and local officials where the school is located (Hamengkubuwono & Susanti, 2021). The use agreement is in the form of minutes of the meeting signed by the meeting participants. The use of BOS funds for online learning is only limited to paying school internet fees every month.

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