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Penulis : Vinny Stephanie Hidayat & Ita Salsalina Lingga & Christian Jovi

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ONLINE LEARNING FOR STUDENTS: IMPACT AND PERCEPTION

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Abstract

Online learning is expanding quickly at all levels of official education, including the university level. This study at one of Bandung, Indonesia's private institutions seeks to ascertain the impact of online learning on students' perceptions and academic performance. All current participants in the Accounting Study Program make up the study's population. The class of 2018-2022 members of the University Accounting Study Program who are currently enrolled in or have completed the Auditing course make up the sample for this study. Purposive sampling is the sample selection technique employed, while the research approach used is explanatory research. Using the T and F tests, multiple regression analysis, and SPSS version 20.0, the study hypothesis is tested. According to the sample technique, questionnaires were given out to 113 students. Additionally, interviews were conducted to find out what students thought of online learning, both positively and negatively. The study's findings indicated that online learning has an impact on academic achievement. Although most students have positive perceptions of online learning, there are some negative ones as well. However, the university can address these negative perceptions by correcting the relevant errors.

Keywords: online learning, perception, academic achievement

1. INTRODUCTION

Numerous changes have taken place in the educational landscape, in addition to the Covid-19 pandemic that has affected the entire world for about three years. The adoption of online distance learning represents the biggest transformation. Since up until this point, face-to-face instruction and learning took place, online learning has undoubtedly caused many changes in how students learn.

Students who learn online are encouraged to process the knowledge that is offered by lecturers online. E-learning and online learning are interchangeable terms (Bonk, 2022). E-learning can be summed up as any educational activity that takes place online (Wang, Wang, and Shee, 2007).

According to a study by Ali, Hossain, and Ahmed (2018), e-learning is effective for students of all educational backgrounds. Goyal (2012) claims that touch screen tablets will soon replace paper books as the preferred method of learning since it is interactive, amusing, and engaging (Prasetya and Harjanto, 2020).

Numerous colleges now provide online learning platforms as an alternative to the conventional face-to-face teaching and learning method due to the Internet's quick expansion. The quality of online learning as a whole, however, raises a lot of questions and issues (Yang and Cornelius, 2004).

There are advantages and disadvantages to online learning for both students and teachers. According to Bates and Wulf, the benefits of using online learning media include: (1) fostering interaction in learning; (2) facilitating learning interaction whenever and wherever; (3) having a wide range; and (4) making it easier to refine and store learning materials (Munir, 2009 in Ardiansyah, 2021).

The introduction of online learning presents both lecturers and students with a variety of difficulties. The difficulty lecturers confront is that they have to create teaching resources for students, including slides/teaching materials, learning videos, discussion forums, and post-tests. Additionally, lecturers must check individual and group student assignments and post-tests. The flexibility of online learning is its main selling point, but the preparation and review of student assignments by lecturers takes time. The difficulties that students have are related to their interactions with professors or other students. According to the interview's findings, it was discovered that the network lectures provide limited opportunities for engagement. Students will find it difficult to adjust to learning models that don't allow much face-to-face interaction. Additionally, network connectivity has its own set of difficulties. Few students have access to the internet in their hometowns (Mandasari, 2020).

Given the growth of online learning at various educational levels, including large universities, this study is necessary to learn about how students perceive the types of online learning that they need, find comfortable to use, are comprehensive, and can meet all their educational needs. Students who have a strong understanding of and feel comfortable with online learning are more likely to create enterprises using technology that is appropriate for their industry and simple for customers to understand when making purchases, which will help Indonesia's internet-based industries flourish.

2. Theoretical Background

According to Prasetya and Harjanto (2020), the Covid-19 pandemic that swept the globe prompted the government to implement a number of measures to stop the virus' chain of transmission. The Ministry of Education and Culture released a home learning policy employing online learning in conjunction with the physical distance policy. Online education is an alternative due to its adaptability, which enables students to access information and learning resources without being constrained by time or distance.

Bączek, Zagańczyk-Bączek, Szpringer, Jaroszyński, Woźakowska-Kapłon (2021) stated that the use of information technology for education is known as e-learning (Howlett, Vincent, Gainsborough, et al., 2009). According to Blissitt (2016) and Sadeghi, Sedhagat, and Sha Ahmadi (2014), online instruction is being used to supplement traditional approaches (lecturer-led learning) in undergraduate training.

Online learning improves students' academic achievement in terms of learning motivation, learning success, and learning engagement. Students demonstrated the relevance of online learning amid a pandemic. Conducting online learning has advantages such as greater student accomplishment, flexibility, accessibility, and autonomy in learning (Mandasari, 2020).

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The Longman Dictionary of Contemporary English defines perception in general terms as: a) the way you think about things and the ideas connected to them; b) how to pay attention to things with the senses that you have, such as sight, hearing, etc.; and c) the innate capacity to understand or pay attention to things quickly. Perception is defined in philosophy, psychology, and cognitive science as the process of becoming aware of or comprehending sensory data. The Latin word "perception," which implies "receiving, gathering, the act of taking possession, and fear with the mind or senses," is the source of the English word "perception" (Ou, 2017).

3. METHODS

Purposive Sampling, a sampling method that uses predetermined criteria to select the sample, is the technique used in this investigation. All students enrolled in the Auditing Accounting Study Program make up the study's population.

The following student sampling criteria will be employed in this study:

1. Students who are currently enrolled in or have previously taken Auditing I, Auditing II, Internal Auditing, and Information Systems Auditing classes.
2. The 2018–2022 class of engaged students
3. Learners who have utilized online courses

This study employed explanatory and descriptive research methods. The study was carried out at one of the private universities in Bandung.

Likert scales 1–5 were utilized in questionnaire/questionnaire data collection procedures, as well as documentation and interview approaches, to gather data for this study. Because it is more of an evaluation of attitudes or opinions, the Likert scale is used to quantify this study variable.

Validity and reliability tests, the classic assumption test, and linear regression are used to test data and hypotheses.

The following are the indicators for each variable:

No	Variables	Indicators	References
1	Online Learning	e-teaching materials	Elshareif & Mohamed (2021)
		e-discussions	
		e-assessments	
		grade checking and feedback	
2	Academic Performance	final score	Mandasari (2020)
		student participation	

4. RESULTS AND DISCUSSION

Findings

Description of the studied subject

Active students in the Accounting Study Program, batch 2018–2022, make up the study's subject.

Following are the respondent profiles:

1. Up to 37.2% of men and 62.8% of women responded to the survey.
2. The majority of respondents—47.8%—were 22 or older.

Hypothesis Testing

Validity Test

Table 1
Test of Validity

Items No	r_{xy}	r_{table}	Results
1	1	0.1848	Valid
2	0.608	0.1848	Valid
3	0.490	0.1848	Valid
4	0.388	0.1848	Valid
5	0.382	0.1848	Valid
6	0.392	0.1848	Valid
7	0.299	0.1848	Valid
8	0.313	0.1848	Valid
9	0.297	0.1848	Valid
10	0.426	0.1848	Valid
11	0.441	0.1848	Valid
12	0.315	0.1848	Valid
13	0.349	0.1848	Valid
14	0.316	0.1848	Valid
15	0.490	0.1848	Valid

All of the questionnaire items that were given out to respondents are valid, according to the findings of the validity tests, where the r number is computed to be higher than the r table.

Reliability Test

Table 2
Reliability Test

Reliability Statistics		
Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.892	.894	15

If the result (cronbach alpha) is more than 0.60, the variable is considered to be dependable. Since this research variable has a Cronbach alpha of 0.892, it is considered reliable.

Normality Test

Table 3
Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		113
Normal Parameters ^{a,b}	Mean	.0E-7
	Std. Deviation	2.28503278
	Absolute	.077
Most Extreme Differences	Positive	.077
	Negative	-.060
Kolmogorov-Smirnov Z		.821
Asymp. Sig. (2-tailed)		.511

a. Test distribution is Normal.

b. Calculated from data.

According to the test findings' interpretation, the data has a normal distribution because every variable has a significance level over 0.05, with a significance level of 0.511.

Heteroscedasticity Test

Table 4

Heteroscedasticity Test

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1					
	(Constant)	1.033	1.211	.853	.395
	X	.023	.038	.056	.557

a. Dependent Variable: Abs. RES

According to the interpretation of the test findings, there is no heteroscedasticity in the data because every variable has a sig value over 0.05, where sig is equal to 1. This research's data were subjected to a classical assumption test, which revealed that the results were normally distributed and heteroscedasticity-free.

Additionally, linear regression analysis is used to see if the independent variable has an impact on the dependent variable.

Tests Of Partial Significance (T-Test) For Research Findings

Table 5
t-Test

Model	Coefficients ^a			t	Sig.
	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta		
1 (Constant)	8.736	1.887		4.629	.000
X	.614	.060	.698	10.265	.000

a. Dependent Variable: Y

Online Learning's Impact on Academic Performance

Based on the results of the SPSS calculations, a t value of 10,265 and a sig value of 0.000, where the sig value is less than 0.05, are obtained. Therefore, it can be argued that the independent variable (Academic Achievement) is significantly positively impacted by the independent variable (Online Learning).

The following findings were attained from the test results:

H1: Academic Achievement is Affected by Online Learning

Discussion

Academic achievement is affected by online learning. The findings of this study are consistent with those of Mandasari's (2020) study, which found that online learning improves student academic performance in terms of learning motivation, learning success, and learning engagement. Students demonstrated the relevance of online learning during a pandemic as well. Conducting online learning has advantages such as greater student accomplishment, flexibility, accessibility, and autonomy in learning.

Gat, et al. (2021) stated the same thing. This study found a favorable, substantial relationship between online learning characteristics and student academic progress. Online learning can enhance collaborative learning methods.

In an online learning environment, students can actively interact with their peers and professors. But the offered online learning activities don't add much to students' academic success in terms of real value.

With the use of interviews and the distribution of questionnaires, a study involving 113 students was carried out. The purpose of the interview was to learn how students felt about online education.

These outcomes were attained (adapted from Yang and Cornelius, 2004).

Benefits of Online Education:

1. Flexibility (92%)
2. Economic Efficiency (73.5%)
3. Access to Online Lecture Resources (55.8%)
4. Simple User Interface to Locate the Information You Need (38.1%)
5. Access to the internet is simple (27.4%)
6. Understand Professors Well (8.8%)

According to the interview's findings, flexibility is what online learning offers students the greatest in terms of advantages. Anywhere in the world, students are free to attend lectures. This relates to the second benefit that students value most, namely cost-effectiveness. Transport expenses can be cut because going to campus is not necessary. The availability of lecture materials online is the third benefit. Students are not restricted to attending lectures; they can review the lecture contents at any time and anyplace.

The e-learning user interface, which makes it simple to find the required materials, is the fourth benefit. Because it can make it simpler for students to access and locate the required lecture materials, the user interface is crucial. A difficult user interface may discourage students from using e-learning. The simplicity of connecting to the internet is the fifth benefit. Nowadays, the majority of people have access to the internet. Students have access to quota and wifi for internet use, which can be utilized to stream lectures.

The sixth benefit is having good relationships with academics. Although lectures are given online, students can still get to know professors well since modern online learning platforms, such as Ms. Teams, Zoom, and Google Meet, provide call and video call features that enable seamless real-time interaction between students and professors. Some students believe that talking in person is more liberating than talking online because talking online can be interrupted by poor networking and concerns about speaking when filmed, despite the fact that online learning can also be seen as limiting in-person connection.

According to students, there are a number of areas where online learning still needs to be improved, including: Although students need real-time and interactive input from professors, this is occasionally impossible due to the restricted online interaction and occasionally occurring network outages.

However, this can be avoided by using other online communication tools, such as chat through a variety of applications like Whatsapp and Line, email, and the ability to schedule time especially with lecturers to discuss concepts that are not clear.

Students also demand lectures that are not boring. This can be avoided by engaging in a variety of activities when learning online, such as taking quizzes on engaging websites like Kahoot!, Display case studies that are relevant to the situation right now and the circumstances of the students, and display engaging instructional videos.

Additionally, students feel that by attending lectures online, they are lacking in self-control and motivation. Due to the adaptability of online lectures, students may lack sufficient preparation in terms of time management and lecture materials. Making a to-do list and sticking to a timetable will help students to get over this.

Students experience isolation. They experience loneliness since they don't communicate with their peers in the actual world. Because they frequently mingle, eat together, and have fun with their coworkers before or after attending lectures. Making a plan of regular meetings with coworkers will help with this. These meetings can be used for responsibilities as well as to just talk and have fun with coworkers while getting rid of any remaining feelings of homesickness. This may make pupils more eager to teach others.

Students also seek dependable technical support. There will inevitably be some technical issues with online lectures, such as forgetting usernames and passwords, having trouble logging into e-learning portals, and so forth. All these issues can be easily resolved with sufficient technical assistance, preventing any disruptions to the teaching process.

5. CONCLUSION

The majority of students who were interviewed thought online learning was beneficial. According to the interview findings, the flexibility of online learning is its greatest asset. Students claimed that because of the flexibility of online learning, they can attend classes anywhere. Online education offered a great way to obtain lessons from anywhere at any time because it was not restricted by time or place. The online setting offers students a practical approach to incorporate education into their hectic schedules (Yusnilita, 2020). Because they are a part of the university's LMS, teaching materials can also be accessible at any time and from anywhere. Students will find it simpler to review the lessons that have been taught by the lecturer as a result.

According to the interview findings, the negative perception of online learning that needs to be highlighted is the sensation of isolation because it has an impact on students' mental health, which undoubtedly affects academic achievement. More intensive interaction is needed in online learning, For instance, group collaboration when completing tasks, opening the camera during lectures, and other activities.

AKNOWLEDGEMENTS

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Riski Ulan Sari

Dari: riskiulan4@gmail.com

Kepada: Vinny Stephanie Hidayat, Ita Salsalina Lingga, Christian Jovi

Jum, 18 Okt 2024 jam 13.25 ☆


Vinny Stephanie Hidayat, Ita Salsalina Lingga, Christian Jovi:

We have reached a decision regarding your submission to International Journal of Accounting, Management, Economics and Social Sciences (IJAMESC), "ONLINE LEARNING FOR STUDENTS: IMPACT AND PERCEPTION".

Our decision is: Revisions Required

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[International Journal Accounting, Management, Economics and Social Science \(IJAMESC\)](#)



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Vinny Stephanie Hidayat (vinnytan)

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1. Add research gaps and research objectives	2024-10-18 06:17
2. Add research problem formulation in the introduction.	AM
3. Grand theory added again and relate to each of the variables under study	
4. Hypothesis is the discussion of independent variables in the dependent grand theory, and supports previous research	
Reviewer 2:	
1. Problems statement in introduction must be completed	
2. No research motivation yet	
3. Conclusion must be problems answer	

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Best Regards

Author

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ONLINE LEARNING FOR STUDENTS: IMPACT AND PERCEPTION

VINNY STEPHANIE HIDAYAT*, ITA SALSALINA LINGGA², CHRISTIAN JOVI³
^{1,2,3}UNIVERSITAS KRISTEN MARANATHA, INDONESIA

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2. The 2018–2022 class of engaged students
3. Learners who have utilized online courses

This study employed explanatory and descriptive research methods. The study was carried out at one of the private universities in Bandung.

Likert scales 1–5 were utilized in questionnaire data collection procedures, as well as documentation and interview approaches, to gather data for this study. Because it is more of an evaluation of attitudes or opinions, the Likert scale is used to quantify this study variable.

Validity and reliability tests, the classic assumption test, and linear regression are used to test data and hypotheses.

The following are the indicators for each variable:

Variables	Indicators	References
Online Learning	e-teaching materials	(Elshareif & Mohamed, 2021)
	e-discussions	
	e-assessments	
	e-grade checking and feedback	
Academic Performance	final score	(Mandasari, 2020)
	student participation	

4. RESULTS AND DISCUSSION

Findings

Description Of The Studied Subject

Active students in the Accounting Study Program, batch 2018–2022, make up the study's subject.

Following are the respondent profiles:

1. Up to 37.2% of men and 62.8% of women responded to the survey.
2. The majority of respondents—47.8%—were 22 or older.

Hypothesis Testing

Validity Test

Table 1
Test of Validity

Items No	r_{xy}	r_{table}	Results
1	1	0.1848	Valid
2	0.608	0.1848	Valid
3	0.490	0.1848	Valid
4	0.388	0.1848	Valid
5	0.382	0.1848	Valid
6	0.392	0.1848	Valid
7	0.299	0.1848	Valid
8	0.313	0.1848	Valid
9	0.297	0.1848	Valid
10	0.426	0.1848	Valid
11	0.441	0.1848	Valid
12	0.315	0.1848	Valid
13	0.349	0.1848	Valid
14	0.316	0.1848	Valid
15	0.490	0.1848	Valid

All of the questionnaire items that were given out to respondents are valid, according to the findings of the validity tests, where the r count is computed to be higher than the r table.

Reliability Test

Table 2
Reliability Test

Reliability Statistics		
Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.892	.894	15

If the result (cronbach alpha) is more than 0.60, the variable is considered to be dependable. Since this research variable has a Cronbach alpha of 0.892, it is considered reliable.

Normality Test

Table 3
Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		113
Normal Parameters ^{a,b}	Mean	.0E-7
	Std. Deviation	2.28503278
	Absolute	.077
Most Extreme Differences	Positive	.077
	Negative	-.060
Kolmogorov-Smirnov Z		.821
Asymp. Sig. (2-tailed)		.511

a. Test distribution is Normal.

b. Calculated from data.

According to the test findings' interpretation, the data has a normal distribution because every variable has a significance level over 0.05, with a significance level of 0.511.

Heteroscedasticity Test

Table 4
Heteroscedasticity Test

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	1.033	1.211		.853	.395
X	.023	.038	.056	.590	.557

a. Dependent Variable: Abs. RES

According to the interpretation of the test findings, there is no heteroscedasticity in the data because every variable has a sig value over 0.05, where sig is equal to 1. This research's data were subjected to a classical assumption test, which revealed that the results were normally distributed and heteroscedasticity-free.

Additionally, linear regression analysis is used to see if the independent variable has an impact on the dependent variable.

Tests Of Partial Significance (T-Test) For Research Findings

Table 5
t-Test

Model	Coefficients ^a			t	Sig.
	Unstandardized Coefficients		Standardized Coefficients		
	B	Std. Error	Beta		
1 (Constant)	8.736	1.887		4.629	.000
X	.614	.060	.698	10.265	.000

a. Dependent Variable: Y

Online Learning's Impact on Academic Performance

Based on the results of the SPSS calculations, a t value of 10,265 and a sig value of 0.000, where the sig value is less than 0.05, are obtained. Therefore, it can be argued that the independent variable (Academic Achievement) is significantly positively impacted by the independent variable (Online Learning).

The following findings were attained from the test results:

H1: Academic Achievement is Affected by Online Learning

Discussion

Academic achievement is affected by online learning. The findings of this study are consistent with those of Mandasari's (2020) study, which found that online learning improves student academic performance in terms of learning motivation, learning success, and learning engagement. Students demonstrated the relevance of online learning during a pandemic as well. Conducting online learning has advantages such as greater student accomplishment, flexibility, accessibility, and autonomy in learning.

Gat et al. (2021) stated the same thing. This study found a favorable, substantial relationship between online learning characteristics and student academic progress. Online learning can enhance collaborative learning methods.

In an online learning environment, students can actively interact with their peers and professors. But the offered online learning activities don't add much to students' academic success in terms of real value.

With the use of interviews and the distribution of questionnaires, a study involving 113 students was carried out. The purpose of the interview was to learn how students felt about online education.

These outcomes were attained (adapted from Yang and Cornelius, 2004).

Benefits of Online Education:

1. Flexibility (92%)
2. Economic Efficiency (73.5%)
3. Access to Online Lecture Resources (55.8%)
4. Simple User Interface to Locate the Information You Need (38.1%)
5. Access to the internet is simple (27.4%)
6. Understand Professors Well (8.8%)

According to the interview's findings, flexibility is what online learning offers students the greatest in terms of advantages. Anywhere in the world, students are free to attend lectures. This relates to the second benefit that students value most, namely cost-effectiveness. Transport expenses can be cut because going to campus is not necessary. The availability of lecture materials online is the third benefit. Students are not restricted to attending lectures; they can review the lecture contents at any time and anyplace.

The e-learning user interface, which makes it simple to find the required materials, is the fourth benefit. Because it can make it simpler for students to access and locate the required lecture materials, the user interface is crucial. A difficult user interface may discourage students from using e-learning. The simplicity of connecting to the internet is the fifth benefit. Nowadays, the majority of people have access to the internet. Students have access to quota and wifi for internet use, which can be utilized to stream lectures.

The sixth benefit is having good relationships with academics. Although lectures are given online, students can still get to know professors well since modern online learning platforms, such as Ms. Teams, Zoom, and Google Meet, provide call and video call features that enable seamless real-time interaction between students and professors. Some students believe that talking in person is more liberating than talking online because talking online can be interrupted by poor networking and concerns about speaking when filmed, despite the fact that online learning can also be seen as limiting in-person connection.

According to students, there are a number of areas where online learning still needs to be improved, including: although students need real-time and interactive input from professors, this is occasionally impossible due to the restricted online interaction and occasionally occurring network outages.

However, this can be avoided by using other online communication tools, such as chat through a variety of applications like Whatsapp and Line, email, and the ability to schedule time especially with lecturers to discuss concepts that are not clear.

Students also demand lectures that are not boring. This can be avoided by engaging in a variety of activities when learning online, such as taking quizzes on engaging websites like Kahoot!, Display case studies that are relevant to the situation right now and the circumstances of the students, and display engaging instructional videos.

Additionally, students feel that by attending lectures online, they are lacking in self-control and motivation. Due to the adaptability of online lectures, students may lack sufficient preparation in terms of time management and lecture materials. Making a to-do list and sticking to a timetable will help students to get over this.

Students experience isolation. They experience loneliness since they don't communicate with their peers in the actual world. Because they frequently mingle, eat together, and have fun with their friends before or after attending lectures. Making a plan of regular meetings with friends will help with this. These meetings can be used for responsibilities as well as to just talk and have fun with friends while getting rid of any remaining feelings of homesickness. This may make students more eager to teach others.

Students also seek dependable technical support. There will inevitably be some technical issues with online lectures, such as forgetting usernames and passwords, having trouble logging into e-learning portals, and so forth. All these issues can be easily resolved with sufficient technical assistance, preventing any disruptions to the teaching process.

5. CONCLUSION

The majority of students who were interviewed thought online learning was beneficial. According to the interview findings, the flexibility of online learning is its greatest asset. Students claimed that because of the flexibility of online learning, they can attend classes anywhere. Online education offered a great way to obtain lessons from anywhere at any time because it was not restricted by time or place. The online setting offers students a practical approach to incorporate education into their hectic schedules (Yusnilita, 2020). Because they are a part of the university's LMS, teaching materials can also be accessible at any time and from anywhere. Students will find it simpler to review the lessons that have been taught by the lecturer as a result. According to the interview findings, the negative perception of online learning that needs to be highlighted is the sensation of isolation because it has an impact on students' mental health, which undoubtedly affects academic achievement. More intensive interaction is needed in online learning, For instance, group collaboration when completing tasks, opening the camera during lectures, and other activities.

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Kepada: Vinny Stephanie Hidayat, Ita Salsalina Lingga, Christian Jovi

Min, 3 Nov 2024 jam 05.19

☆

Vinny Stephanie Hidayat, Ita Salsalina Lingga, Christian Jovi:

We have reached a decision regarding your submission to International Journal of Accounting, Management, Economics and Social Sciences (IJAMESC), "ONLINE LEARNING FOR STUDENTS: IMPACT AND PERCEPTION".

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