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## International Journal of Accounting, Management, Economics and Social Sciences (IJAMESC)

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### List of Papers (Total 304)

#### THE EFFECT OF TRANSFER PRICING, LEVERAGE, AND CAPITAL INTENSITY ON TAX AVOIDANCE

This study aims to provide empirical evidence that transfer pricing, leverage, and capital intensity influence tax avoidance. The subjects of this research are energy mining companies listed on the Indonesia Stock Exchange from 2020 to 2023. Sample selection was conducted using purposive sampling, resulting in 17 companies that met the criteria. The data used consisted of...

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This research aims to examine the influence of green intellectual capital, green innovation and eco-efficiency on sustainability performance. This research is classified as associative quantitative research. The type of data used is secondary data obtained from [www.idx.co.id](http://www.idx.co.id) and the company website. The population in this research is the Sri-Kelati Company which is registered...

Oct 2024

Eka Sari Holawati, Sumpro

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The objective of this research is to analyze the effect of Environmental, Social, Governance (ESG) disclosure and green accounting on stock returns with independent board of commissioners as moderation variable. The population of this research is energy sector companies listed on the Indonesia Stock Exchange (BEI) for the 2018-2022 period. The sampling technique uses purposive...

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Ayana Fitria, Marsudi

#### ANALYSIS OF ACCOUNT REPRESENTATIVE COMPETENCE AND ITS IMPACT ON INCREASING TAXPAYER COMPLIANCE

The importance of the Account Representative's role in the business process of monitoring taxpayer compliance, it is necessary to find out what are the competencies of the Account Representative that have an impact on increasing taxpayer compliance. Data collection using a survey method with a questionnaire. Respondents in this study were Strategic Account Representatives of the...

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#### THE EFFECT OF PROFIT MANAGEMENT, WEBSITE INFORMATION DISCLOSURE AND INTERNET FINANCIAL REPORTING ON COMPANY VALUE BY MODERATION OF THE BOARD OF COMMISSIONERS

The purpose of this research is to obtain empirical evidence regarding the board of commissioners moderating the influence of earnings management, website information disclosure and internet financial reporting on company value. This research used a purposive sampling method in determining the sample with 35 companies as samples and a 5 year observation period from 2018 to 2022.

Oct 2024

Rohani Fauzi Ari Harnisah, Iri  
Rozali

### A CASE STUDY ON THE STRATEGY OF DEVELOPING THE ATTRACTION OF '4A' AS A CULTURAL TOURISM AT THE CENTER FOR NATIONAL ARCHIVES STUDIES JAKARTA

The National Archives Building is a symbol of Jakarta's history. The National Archives building was once used as an orphanage and church. As the name suggests, the National Archives Building previously functioned as a document warehouse. The function of the National Archives Building began around the 1800s during the Dutch East Indies government. The original name of the National...

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Gisela Pratama Wijaya,  
Vehnuwardhana S. Soepronto

### THE EFFECT OF RESPONSIVENESS AND RELIABILITY ON CUSTOMER SATISFACTION AT WARUNG RAWIT TAMAN PALEM

The significant increase from year to year makes that culinary today is not only to meet food needs but also has become a lifestyle among the community. This will increase the intensity of competition in the culinary business itself starting from the products offered to services to customers such as responsiveness and reliability. This study aims to examine the relationship...

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Gisela Syala, Dewarta  
Faruqisa

### ONLINE LEARNING FOR STUDENTS: IMPACT AND PERCEPTION

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Vinyo Stephanie Hidayat, Ika  
Salsabina Lingga, Jovi  
Christian

### GUILTY PLEAS THROUGH SPECIAL CHANNELS AS AN EFFORT TO REFORM CRIMINAL PROCEDURE LAW IN INDONESIA

This research discusses the concept of setting up a guilty plea through special channels as an effort to reform criminal procedure law in Indonesia in relation to the principles of simple, fast, and low cost justice. Focusing on efforts to reform criminal procedure law in Indonesia and associated with the principles of simple, fast and low cost justice, namely with the concept of...

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Abrul Kadir, Ananyta Wiga  
Junarti

### DETERMINANTS OF CORPORATE VALUE: SUSTAINABILITY REPORTING, INTELLECTUAL CAPITAL AND GOOD CORPORATE GOVERNANCE IN MANUFACTURING COMPANIES IN INDONESIA

This study aims to test and analyze the influence of sustainability reporting, intellectual capital and good corporate governance on company value. The sample used in the study is manufacturing companies listed on the Indonesia Stock Exchange for the 2021-2023 period as many as 87 years of companies. Data analyses using SPSS 25. The results of this study show that sustainability...

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Nurul Aeri, Lili Pimmeringsih,  
Noolity And Pratika, et al

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This research aims to investigate the influence of tax factors, namely deferred tax, tax to book ratio, and company size on the performance of companies in the mining sector listed on the Indonesia Stock Exchange. The research period covers 2020 to 2022, illustrating the dynamic economic conditions and regulatory changes in Indonesia. This research methodology will use a...

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### CONSUMER PREFERENCE FACTORS THAT AFFECT BUYING INTEREST IN JAIL COFFEE KEMAYORAN

The coffee industry is one of the popular industries and is also very closely related to the people of Indonesia. The development of high and increasing production and consumption of coffee and it's processing today is also inseparable from the phenomenon that occurs in the community. The creation of a trend in consuming coffee has now made coffee a lifestyle in the local...

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Murti Cahayati Putra Dewa,  
Hani Iskandar

### THE ROLE OF BRAND IMAGE, PRICE, PACKAGING, PRODUCT QUALITY, AND WORD OF MOUTH ON THE INTEREST IN PURCHASING TORIYU BRAND BOTTLED DRINKING WATER PRODUCTS (AMDK) IN YOGYAKARTA

The large number of businesses in the Bottled Drinking Water (AMDK) industry results in fierce competition with one of the main factors affecting is price. In addition to price, packaging is also important because it makes a first impression. Quality must be considered because together with price and packaging can create a good brand image that encourages the creation of word of...

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Yusni Indra Purnama

### BUILDING HEALTH BRIDGES FOR BPJS PATIENTS BY STRENGTHENING THE LINK OF PREMIUM COSTS, INFRASTRUCTURE, SERVICE QUALITY, EMPLOYEE PERFORMANCE, AND PATIENT SATISFACTION

Health is one of the most important parts of human rights (HAM). Everyone has the right to an adequate standard of living for the health and well-being of himself and his family as mentioned in the United Nations (UN) Declaration of the Right of Human Rights on November 10, 1948. Public services are an important indicator in assessing government performance, both at the central...

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Raida Minarti, Mulyah  
Azzari, Melia Suwanti  
Purnamasari

### GOOD CORPORATE GOVERNANCE MECHANISM FOR IMPLEMENTING CORPORATE SOCIAL RESPONSIBILITY IN MINING COMPANIES

The purpose of this study is to identify Good Corporate Governance mechanisms that affect Corporate Social Responsibility disclosure. The GCG mechanism is assessed using the Institutional Ownership Measure, Manager Ownership, and the Independent Board of Commissioners. Information is collected through annual reporting of mining business entities for the 2021 period. The total...

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Bonar Hesti Purba, Harman,  
Amirah, et al

#### THE INFLUENCE OF LIFESTYLE AND CONSUMPTIVE BEHAVIOR ON GENERATION Z FINANCIAL MANAGEMENT (CASE STUDY OF STUDENTS OF FACULTY OF ECONOMICS AND BUSINESS, BANDAR LAMPUNG UNIVERSITY)

The consumptive lifestyles and behaviors that increasingly dominate today's society can have a significant impact on the ability of generation Z to manage their finances. The purpose of this study is to determine the relationship between the lifestyle of generation Z and their purchasing behavior in financial management, especially in the FEB Bandar Lampung University student...

Oct 2024  
Anggra Marlisa Yudha,  
Habibunnasrhan

#### OPTIMIZING NON-GOVERNMENT ORGANIZATION PERFORMANCE THROUGH ACCOUNTABILITY, GOVERNANCE, AND TECHNOLOGY

This study aims to investigate the influence of accountability, governance, and the use of information technology on the performance of Non-Government Organizations (NGOs), with a case study on Save the Children Indonesia. The research employs a quantitative method with an associative approach, utilizing questionnaires as the data collection instrument. Out of 166 staff surveyed...

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Jaka Mulyana, Holikawati,  
Bulqish

#### AUDIT QUALITY MODERATES CORPORATE SOCIAL RESPONSIBILITY AND GOOD CORPORATE GOVERNANCE RELATIONS ON FIRM VALUE

This study aims to examine the moderating effect of Audit Quality on the relationship between Corporate Social Responsibility (CSR) and Good Corporate Governance (GCG) on Firm Value. The research is classified as quantitative associative research. Secondary data, obtained from www.xls.co.id and the respective company websites, were used in this study. The population comprises...

Oct 2024  
Dian Pratiwi, Holikawati, Scripto

#### ANALYSIS OF SUSTAINABILITY REPORT STANDARDS AND ADJUSTMENT OF IFRS S1 & IFRS S2 STANDARDS IMPLEMENTATION

This paper aims to present the results of the analysis of the sustainability report standards currently used by PT Indofood CBP Sukses Makmur Tbk and to evaluate the adjustments needed to implement IFRS S1 and IFRS S2 standards. The research was conducted using a qualitative descriptive method, utilizing narrative or descriptive data obtained from literature research, PT Indofood...

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There are many threats to climate change accompanied by environmental damage. This is able to create a paradigm for assessing environmental performance in companies that are directly related to the environment. Regarding the impact of a business's business activities on the environment, it is a challenge for companies to find ways to reduce their environmental impact and make...

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Maharani Juniar Mulyadi  
Salim, Murtanto

#### ANALYSIS OF LOCAL CULINARY CONSUMPTION ON THE ATTRACTIVENESS OF CULINARY TOURISM IN THE SURYA KENCANA AREA OF BOGOR

Currently, local culinary in Indonesia is popular and a highlight for tourists. Local cuisine is no less interesting than other culinary that looks more interesting. Each region has its own distinctive culinary. Local cuisine does not only serve food or drinks, but local cuisine offers many uniqueness and various culinary flavors. One of the things that provide the most memorable...

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Gabriella Ainslee Kristiyadi,  
Dewarika Fachrudza

#### STUDY OF TRADITIONAL KENDURI CEREMONY IN GUNUNGPAYUNG VILLAGE TEMANGGUNG CENTRAL JAVA

Gunungpayung Village possesses a rich history, culture, and traditions, yet it remains relatively unknown to many Indonesians. One of the village's profound traditions is the kenduri ceremony, reflecting the life and culture of the Javanese people. Kenduri is a traditional event held by the community to express gratitude, commemorate births or deaths, and partake in religious...

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Ferenida Carvina Effendi,  
Vahsuanthana B. Siswopriyo

#### THE EFFECT OF COMPANY SIZE AND POLITICAL CONNECTIONS ON TAX AVOIDANCE

The objective of this study is to examine The Effect of Company Size and Political Connections on Tax Avoidance Practices amongst Agricultural companies listed on the Indonesia Stock Exchange between the years 2018 to 2022. The size of a company is gauged by the natural logarithm of its total assets, while political connectors are quantified through the use of a dummy variable...

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Siregar

#### EFFECT OF FOREIGN INVESTMENT INFLOWS ON CAPITAL MARKET PERFORMANCE IN NIGERIA

This study explores the relevance of disaggregate financial information disclosure suggested by standard setters in promoting decision usefulness of financial information by exploring the effect of foreign investment inflows on capital market performance in Nigeria. The study adopted ex-post facto research design using quarterly time series data from 2006Q1 – 2022Q4. The study...

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## ONLINE LEARNING FOR STUDENTS: IMPACT AND PERCEPTION

International Journal of Accounting, Management, Economics and Social Sciences (IJAMESC), Oct 2024

Vinny Stephanie  
Hidayat  
Ita Salsalina  
Lingga  
Jovi Christian

The aim of this research is to examine how online learning affects students' academic achievement. Online learning is expanding quickly at all levels of official education, including the university level. This study at one of Bandung, Indonesia's private university seeks to ascertain the impact of online learning on students' perceptions and academic achievement. All current participants in the Accounting Study Program make up the study's population. The class of 2018-2022 members of 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, 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.



## ONLINE LEARNING FOR STUDENTS: IMPACT AND PERCEPTION

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### Abstract

The aim of this research is to examine how online learning affects students' academic achievement. Online learning is expanding quickly at all levels of official education, including the university level. This study at one of Bandung, Indonesia's private university seeks to ascertain the impact of online learning on students' perceptions and academic achievement. All current participants in the Accounting Study Program make up the study's population. The class of 2018-2022 members of 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, 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:** Academic Achievement, Online Learning, Perception

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### 1. Introduction

Numerous changes have taken place in the educational landscape, in addition to the Covid-19 pandemic that has affected the entire world. 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 & 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 & Cornelius, 2004).

Munir (2009) stated that 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 (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, 2021).

Academic achievement is impacted by online learning. When compared to in-person instruction during the COVID-19 pandemic, Xiong et al.'s (2024) study attempts to evaluate the impact of online learning on college students' academic achievement. They discovered that students' academic achievement is somewhat improved by online learning. This aligns with behaviorism theory. Behaviorism places a great emphasis on how the stimulus-response principle can alter behavior, according to Asfar et al. (2019) (Kurniawan and Hidayat, 2024). Online learning provides the stimulus in this instance, and students' perceptions of it—both favorable and unfavorable—have an effect on their academic achievement. According to research by Gat et al. (2021), students' academic achievement was positively and significantly impacted by the online learning variable that promoted collaborative learning. Improved collaborative learning strategies have been associated with online education. Online learning environments allow students to actively engage with both professors and their peers. The academic achievement of the students was, however, somewhat less significantly enhanced by the online learning activities. Students can access resources from multiple sources and efficiently carry out their individual study with online learning. The findings of a study by Sianturi et al. (2024) that found that online lectures improve learning achievement lend credence to this. The motivation variable, which positively impacts learning achievement, experiences the same thing. A student's learning achievement increases with their score on the online lecture variable. The study's findings support the view of experts that online learning will develop into an engaging approach in the future and that motivation influences an individual's drive to accomplish objectives that result in learning successes. However, this is contrary to the results of research from Ngongoloy and Pakereng (2023) which stated that the quality of online learning has no influence on student academic achievement.

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 et al. (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).

Lecturers think about how to provide material in a style that students will likely find acceptable and understandable. More absentee students typically perform lower on tests and assignments. The overall trend of academic performance among students remains consistent, as it is during face-to-face learning. Students who diligently participate in class discussions and interact are seen to perform well in all courses conducted (Yaseen et al., 2021).

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).

The aim of this research is to examine how online learning affects students' academic achievement. Based on the explanation above, the research problem of this study is whether online learning affects student academic achievement (whether positively and negatively). The hypothesis of this study is as follows:

*H1: Academic Achievement is Affected by Online Learning*

## 3. Methods

Purposive Sampling, a sampling method that uses predetermined criteria to select the sample, is the technique used in this research. 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, 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 was 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

### 4.1 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.

### 4.2 Hypothesis Testing

#### 4.2.1 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.



#### 4.2.2 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.

#### 4.2.3 Normality Test

**Table 3.** Normality Test

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		113
Normal Parameters <sup>a, b</sup>	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. Additionally, linear regression analysis is used to see if the independent variable has an impact on the dependent variable.

#### 4.2.4 Tests of Partial Significance (T-Test) For Research Findings

**Table 4.** t-Test

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

a. Dependent Variable: Y

#### 4.2.5 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*

#### 4.3 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 anytime 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 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

From the research that has been conducted, it can be concluded that online learning affects academic achievement positively. 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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