

STUDENT SATISFACTION WITH THE IMPLEMENTATION OF E-LEARNING MANAGEMENT EFFORTS TO IMPROVE THE QUALITY OF HIGHER EDUCATION TRANSPARENCY

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ABSTRAK

E-learning refers to the transformation of knowledge through a network on a computer or other electronic device. This study aims to determine the perception of accounting student satisfaction with e-learning accounting courses before and during Covid-19 at the Muhammadiyah University of Makassar, Indonesia. Data was collected from a sample of 328 students enrolled accounting courses. The research employs a quantitative design, with data was collected through google form. Data were analysis using SPSS to determine student demographics, data normality and to investigate differences in students satisfaction with accounting e-learning before and during the covid. The findings reveal differences in accounting students satisfaction of before and during covid-19 towards accounting e-learning. The study also, indicated that students' perceptions of e-learning are influenced by students' knowledge of technology and the availability of internet access and the high cost of data.

Keyword: Learning Management, Education Transparency, Student Satisfaction

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INTRODUCTION

The covid-19 has spread rapidly across borders and become a global pandemic around the world with more than 5,049,497 confirmed infections and 367,230 deaths in

more than 195 countries and territories worldwide (Peters et al., 2020; Sherif, 2020; WHO, 2020), which causes all activities to be done at home such as working from home, shopping from home including learning activities to be held at home (Mouratidis & Papagiannakis, 2021). The majority of higher education systems worldwide operate through online learning (Azzi-Huck dan Shmis 2020), to cope with the COVID-19 pandemic including the Indonesian ministry of higher education and culture issuing an order to close public schools and higher education as an emergency measure to prevent and stop the spread of the virus. Various online learning applications are used, both platforms provided by higher education institutions and other online learning applications. Online learning is one of the fundamental parts (Ally & Prieto-Blázquez, 2014; Dunn et al., 2013), because it can improve students' knowledge, skills of academic staff, and people working in the industrial world through the internet (Chopra et al., 2019; Roff, 2018), using a mobile device (Ally & Prieto-Blázquez, 2014) laptop or mobile phone because it has the advantage of being able to be carried anywhere, and it is a new information medium that has expanded the list of information processing (Roberts & Rees, 2014; Timbowo, 2016; Yilmaz, 2016), one way to provide accessibility to more students, and to overcome the cultural barriers that might hinder the pursuit of university qualifications (Aldiab et al., 2017).

Several studies related to online learning during the pandemic found that the majority of students supported the implementation of online learning programs because they had adequate knowledge about the COVID-19 pandemic (Alvino et al., 2020; Di Vaio et al., 2020; Mondol & Mohiuddin, 2020; Sahu, 2020; Shahzad et al., 2020). However, for students who live outside China and want to take part in online learning, it is constrained by the high cost of purchasing the internet, as well as slow internet connectivity for students living outside university dormitories in China (Demuyakor, 2020). Meanwhile, research at higher education institutions in Malaysia concluded that there was a positive relationship between student satisfaction and online learning portals at Malaysian Universities (Shahzad et al., 2020). On the other hand, the quality of education and adequate infrastructure such as computers and modern information technology equipment are currently in great demand and universities are changing their teaching models by using intellectual capital (Alvino et al., 2020; Di Vaio et al., 2020; Gupta & Gupta, 2020). Thus, there was an unexpected shift from face-to-face learning to online, but it was found that there were some difficulties faced by students due to their ability to deal with technology (Sahu, 2020), low internet penetration for the poor (Editorial, 2020), as well as some most countries have significant problems with technology infrastructure in rural areas (Shahzad et al., 2020) including Indonesia.

Based on the literature, there is no research on the perception of accounting students towards online learning before and during Covid-19 in Indonesia. Therefore, this study aims to investigate the perception of accounting students regarding online learning before and during the Covid-19 pandemic in higher education institutions. This study focuses on the satisfaction of accounting students in online learning of accounting courses at the Muhammadiyah University of Makassar, Indonesia. This paper consists of five parts, the second part reviews the literature on online learning, third, describes the research methods and processes of data collection and analysis. Fourth, describe the interpretation of research results and discussions about accounting students' perceptions of satisfaction using online learning accounting courses before and during Covid-19. Fifth, the conclusion of the research.

E-learning was introduced as a fundamental part of the student learning experience in higher education (Ellis et al., 2009), where interactions between students and teachers have a major impact on satisfaction during e-learning (Fedynich et al., 2015), satisfied with the e-learning experience (Paechter & Maier, 2010), where satisfaction is a perception and expectation of performance (Arsal et al., 2014), can access learning resources anytime, anywhere and if needed can monitor and track student performance (Al-Hunaiyyan et al., 2017), but students have a low level of readiness in e-learning compared to face-to-face learning (Roff, 2018). Mobile devices and laptops are becoming increasingly popular, especially in e-learning (Ally & Prieto-Blázquez, 2014; Roberts & Rees, 2014; Yilmaz, 2016). This tool can also help students to get higher education as well as universities can increase enrolment and have a wider student population, and in different age groups will be able to access course materials anywhere and anytime (Lowenthal, 2010). E-learning using mobile and mobile devices provides equal opportunities and facilities for all to access learning across time and zones, so that location and distance become irrelevant (Al-Harrasi et al., 2015; Ally & Prieto-Blázquez, 2014). E-learning using mobile is considered as an alternative and complementary to support the professional development of teaching staff to be more personalized and comfortable, enabling them to work, learn and reach their full potential in the workplace (Alawani & Singh, 2017), providing the necessary tools to monitor and track student performance (Al-Hunaiyyan et al., 2017). Also, e-learning is the use of information and communication technology to support and enhance learning (Urh et al., 2015) the ability of the system to transfer, manage, support, and monitor learning and learning materials electronically (Al-Hunaiyyan et al., 2017; Sun et al., 2008; Urh et al., 2015; Zamfiroiu & Sborca, 2014) and combines various types of resources and various ways to increase knowledge and skills (Sun et al., 2008), where knowledge refers to memories that exist in memory and can change based on experience (Arniati et al., 2020).

The outbreak of the Covid-19 pandemic since the beginning of 2020 in Wuhan, China, and starting March 13, 2020, spread to almost the whole world and resulted in the cessation and closure of schools in various countries ((Huang et al., 2020; Unesco, 2020), more than one billion students unable to attend school or university and receive lessons from class (Huang et al., 2020; Md. Shamim Mondol & Mohammad Golam Mohiuddin, 2020; Unesco, 2020), causing an unprecedented massive migration from traditional face-to-face education in the classroom to online-based education for education and teaching uninterrupted (Bao, 2020), for an indefinite period of time as the only remaining option (Bao, 2020; Garcia-Martinez et al., 2019). In Indonesia, more than 60 million students are temporarily unable to attend traditional classrooms due to the COVID-19 pandemic, this is certainly affects student education in an unprecedented way (Unesco, 2020). The biggest obstacle faced by students in Indonesia when studying at home is the lack of internet access and electronic devices, constraints on readiness to use technology and connectivity, unpreparedness of technology infrastructure and high cost of quotas (Demuyakor, 2020; Reimers et al., 2020; Sahu, 2020; Shahzad et al., 2020). Although there is a positive relationship between student satisfaction and portals. online learning (Shahzad et al., 2020), however, students are actively involved in online learning does not mean they are enthusiastic (Agung & Surtikanti, 2020).

The use of e-learning can provide pleasure and direct the concentration of users because of the interaction between teachers and students in understanding learning material due to the availability of chat room facilities, messages and entertainment

functions (Cole et al., 2014; Lee, 2010), information quality and quality. system is closely related to user satisfaction (Shahzad et al., 2020) because user satisfaction refers to the perception of the performance of the product received based on its expectations (Arsal et al., 2014), also caused by the perceived usefulness and convenience (Kresnandra & Anggara, 2022; Sun et al., 2008)). The theory of Acceptance Model (TAM) states that by using technology a person will be able to improve performance and be free to carry out activities as desired (Ma & Liu, 2011). TAM has two approaches, namely ease of use and perceived benefits of using technology (Nurulhidayah et al., 2024), so user satisfaction with online activities is largely determined by perceived usefulness and perceived convenience (Wiswanatha Mada & Putri, 2021). Therefore, the hypothesis stated is.

H1: There are differences in the satisfaction of accounting students with e-learning accounting courses before and during the Covid-19

METHODOLOGY

This study uses purposive online accounting students from the Faculty of Economics and Business, Muhammadiyah Makassar University, Indonesia who have completed accounting courses for the odd semester 2019/2020 period August - December 2019 before covid-19 pandemic, and even semester 2019/2020 period March-June 2020 during the covid-19 pandemic. According to (Toepoel & Schonlau, 2017) survey online is one of the best ways to save cost and fast in conducting research and effective to collect authentic data from online population, and respondents can answer online surveys from various available tools. The purpose of the study to determine how accounting students perceive accounting courses online before and during Covid-19. The reason for using accounting students as respondents for this research is because online learning for accounting courses was first applied in the odd semester of 2019/2020 for the period August - December 2019 before the covid-19 pandemic, where generally accounting students at this college attended face-to-face lectures at class and very limited e-learning. Furthermore, online learning is continued for even semester 2019/2020 for the March - June 2020 period which coincides with the covid-19 pandemic which requires all activities to take place from home and learning to be done online.

The population is accounting students enrolled online accounting courses before and during covid-19. The sample was 328 students consisting of 164 students enrolled accounting courses in the 2020/2021 and 164 students enrolled accounting course in the 2021/2022. Data was collected by distributing online questionnaires using google forms which were filled in by students who had taken accounting courses in the research period. The google form link is shared in the WA group of accounting students who have completed online learning for accounting courses. Filling out the online questionnaire takes 10 minutes. The questionnaire consists of 10 Likert scale survey items regarding the effectiveness of learning, availability and ease of access to materials, student challenges regarding online learning issues and their relation to Covid-19, understanding of materials and environmental support/internet infrastructure, as well as two open-ended questions regarding the learning process. online accounting courses as a whole and the best media that can be used before and during covid-19. A 5-point Likert scale that uses a range from very dissatisfied to very satisfied. The min score is used to assess questions posed to students. The total 328 questionnaires that have been distributed online, all were filled out

by respondents, and can be used with a response rate of 100%. According to (Creswell, 2009) with a response rate of 50% and above is suitable for analysis, and is very good for continuing analysis. While the response rate of this study is 100%, it is perfect to continue the analysis.

RESULT AND DISCUSSION

Descriptive statistics of respondents based on gender of e-learning before and during Covid-19 can be seen in table 1. The respondents to e-learning before COVID-19 were 151 women and 13 men, while during the covid-19 there were 130 women and 34 men.

Table 1. Demography by gender

Gender	Before Covid-19	During Covid-19
Female	151	130
Male	13	34

Source: Author, 2024

However, table 2 shows the results of descriptive statistics for e-learning accounting courses before and during pandem. The highest mean value of 5 was obtained on three questions, namely The material makes it easier and helps students in learning, E-learning process makes it easier to interact between lecturers and students and the learning process is more structured, while the mean value of 3 is obtained in questions students can solve problems that arise from learning processes, such as independent learning, groups, solving tasks and also, can improve students' ability to use technology. On the other hand, based on descriptive statistics during covid, the mean value varies from the highest score of 3.6364 on the question E-learning process makes it easier to interact between lecturers and students and the lowest mean value of 2.1879 can improve students' ability to use technology.

Table 2. Descriptive Statistics

		Before		During	
		Mean	SD	Mean	SD
1	Lecturer using e-learning	4.00	.63041	2.5333	.68551
2	The material makes it easier and helps students in learning	5.00	.69339	3.0182	.87285
3	E-learning process makes it easier to interact between lecturers and students	5.00	.84027	3.6364	.87018
4	Students can solve problems that arise from learning process, such as independent learning, groups, solving tasks	3.00	.61887	2.9697	.95269
5	can improve students' ability to use technology	3.00	.55463	2.1879	.77764
6	Students can improve innovation skills	4.00	.67540	2.9030	.72603
7	Easy to access of material learning	4.00	.71557	3.3879	.90788

8	having fun than conventional method	4.00	.78545	3.1576	1.00579
9	The learning process is more structured	5.00	.64208	3.0848	.72756
10	supportive environment for e-learning	4.00	.63426	3.2970	.86408

Source: Author, 2024

Although the mean value of e-learning accounting courses before and during Covid obtained different results based on descriptive statistics, the highest mean value is occupied by the same question, namely e-learning process makes it easier to interact between lecturers and students while the lowest mean value before and during covid also on the same question, namely can improve students' ability to use technology, even though the mean value is lower during Covid when compared before Covid.

Table 3. Normality Test

Description		Skewness		Kurtosis	
		before	During	Before	During
1	Lecturer using e-learning	0.464	0.338	0.754	0.423
2	The material makes it easier and helps students in learning	0.818	0.187	2,196	-0.666
3	E-learning process makes it easier to interact between lecturers and students	0.355	-0.568	-0.132	0.170
4	Students can solve problems that arise from learning process, such as independent learning, groups, solving tasks	-0.054	0.061	-0.383	-1.173
5	can improve students' ability to use technology	0.263	0.525	-0.929	0.572
6	Students can improve innovation skills	0.258	-0.044	0.117	0.997
7	Easy to access of material learning	0.186	-0.453	-0.297	-0.380
8	having fun than conventional method	-0.043	0.067	-0.461	-0.854
9	The learning process is more structured	0.743	0.061	2.795	-0.100
10	supportive environment for e-learning	0.281	0.073	0.437	-0.447

Source: Author, 2024

The results of the normality test in table 3 show that the value of skewness and kurtosis for e-learning accounting courses before Covid-19 is the highest skewness value of 0.818 and the lowest value of -0.054 as well as the highest kurtosis value in the range of 2.795 and the lowest is -0.929. Meanwhile, the results of the e-learning normality test for accounting courses during Covid-19 found that the likert scale item had the highest skewness value of 0.525 and the lowest -0.568, the kurtosis value was in the range of 0.997 to -0.854. This shows that all items on the e-learning likert scale for accounting courses before and during covid-19 meet the normality requirements and are suitable for use

Table 4 Multicollinearity Test

Description		VIF	
		Before Covid-19	During Covid-19
1	Lecturer using e-learning	.397	.470
2	The material makes it easier and helps students in learning	.481	.762
3	E-learning process makes it easier to interact between lecturers and students	.706	.757
4	Students can solve problems that arise from learning process, such as independent learning, groups, solving tasks	.383	.908
5	can improve students' ability to use technology	.308	.605
6	Students can improve innovation skills	.456	.527
7	Easy to access of material learning	.512	.824
8	having fun than conventional method	.617	.912
9	The learning process is more structured	.412	.529
10	supportive environment for online learning	.402	.747

Source: Author, 2024

Table 4 shows the results of the multicollinearity test using the VIF value to test the multicollinearity symptoms in each item used. The VIF value of all e-learning items in accounting courses before covid-19 and during covid-19 has a score lower than 10, which indicates that there are no symptoms of multicollinearity and the data can be used for further analysis.

Hypothesis Test

Table 5 shows that the t-test value is -10,932 with significant value 0,000 less than 0.005 (5 %). This means there are differences in e-learning accounting courses before and during Covid-19 according to the perceptions of students at the Muhammadiyah University of Makassar. This means the that the hypothesis can be accepted, there are differences in perceptions of satisfaction with accounting e-learning before and during covid.

Table 5. Hypothesis-test

Before-During Covid-19		
Paired Differences	Mean	-1.00850
	Std. Deviation	.29173
	Std. Error Mean	.09225
	95% Confidence Interval Lower	-1.21719
	Upper	-.79981
t		-10.932
df		9
Sig. (2-tailed)		.000

Source : Author (2023)

The result indicated that difference perception because the students' satisfaction with e-learning activities determined by perceived usefulness and perceived convenience (Kresnandra & Anggara, 2022; Shahzad et al., 2020; Sun et al., 2008; Wiswanatha Mada & Putri, 2021). Based on the students' perspective point of view most of them want to the conventional learning than e-learning, although the use of technology in learning can improve students' abilities and satisfaction (Ma & Liu, 2011) in accordance with the TAM theory where user satisfaction with online activities is largely determined by perceived usefulness and perceived convenience (Kresnandra & Anggara, 2022; Wiswanatha Mada & Putri, 2021). The cause is due to difficulties in accessing internet facilities, they do not have internet data. Then, most of them suggest that lecturers explain the material using video calls but the students cannot follow it because internet access does not support it to do. Furthermore, mostly student in rural area which have facing difficult to deal with the technology and infrastructure (Sahu, 2020; Shahzad et al., 2020), the lack of internet access, electronic devices (Reimers et al., 2020) connectivity constraints and the high cost of quotas (Demuyakor, 2020; Sahu, 2020; Shahzad et al., 2020).

CONCLUSION

The Covid-19 pandemic has changed the world order and provided experience to the world of education, which was originally mostly done face-to-face, but drastically changed to almost 100% e-learning. Various researches have been conducted to obtain information about e-learning that is taking place in all parts of the world. Including this study, which found that there were differences in student perceptions and satisfaction with online learning before and during covid. This happened because before Covid online learning was carried out in urban areas where internet access and facilities for learning could be done on campus or in cafes around campus, but with the pandemic the majority of students returned to the village because the campus was closed for all face-to-face lecture activities. advance. This makes it difficult for students to access online learning because not all villages where students live have access to technology and the internet, many of them even have to travel to the district or sub-district capital to be able to take online learning. This is one of the obstacles to student dissatisfaction with online learning. These studies prove that online learning of accounting courses using technology as a mediation can facilitate interaction between students and lecturers, making it easier for students to access all the information needed. On the other hand, online learning that is carried out can hamper the learning process due to limited access because it is far from urban areas that have not been reached by the internet network. Also, the amount of costs that must be incurred by students to buy quotas, where it is known that the income of parents of students who live in rural areas are farmers.

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