

## THE EFFECTIVENESS OF ONLINE LEARNING IN TAX TRAINING

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### ABSTRACT

*The Covid-19 pandemic in Indonesia has drastically changed the learning system from face-to-face learning to online learning at home, amid the limitations of existing infrastructure. Students find it more difficult to understand the material provided by the lecturer, the lack of interaction between lecturers and students makes it difficult for them to understand the material provided. This research aims to describe the effectiveness of online learning using online media in tax training at Ekuitas School of Business. The research is a descriptive quantitative research that focuses on evaluating learning using online media. The research population is all participants in the 2020/2021 tax training at Ekuitas School of Business, with a sample of 142 participants. Data collection instruments using questionnaires were distributed using google forms. The results showed that the majority of training participants stated that the online system with Zoom was an alternative to face-to-face learning in the midst of the Covid-19 outbreak. In general, online tax training has been conducive and effective. The training participants expect the effectiveness to be equivalent to conventional (face-to-face) lectures. In order for this online lecture to run effectively, its implementation must be planned starting from the readiness of participants and instructors as well as teaching materials. Instructor creativity is needed in learning so that this training can run effectively, so that participants can understand the material presented. The biggest obstacle to online learning is the internet/signal network in the area of origin of each participant, not all participants have a place to live that has good internet signal accessed.*

*Keywords:* effectivity; online media; online learning.

### INTRODUCTION

The Covid-19 pandemic has hit all countries in the world, including Indonesia. Covid-19 is an infectious disease, which means it can spread, either directly or indirectly, from one person to another. Covid-19 is a disease whose cause is identified as the Corona virus that attacks the respiratory tract. This disease was first detected in Wuhan, China (Lee & Hsueh, 2020; Zhu et al., 2020). This condition attacks the respiratory system such as the nose, throat, and lungs. The complexity of handling the outbreak, the non-distribution of vaccines and drugs to cure Covid-19 patients and the limited personal protective equipment (PPE) for health workers have made the government implement strict policies to break the chain of the spread of Covid-19. One way to break the chain of the spread is to limit public interaction, which is applied by the term physical distancing. However, the physical distancing policy can hamper the rate of growth in various fields of life, both in the economic, social, and of course education fields.

The world's education system is currently being disrupted by the Covid-19 outbreak. Based on research conducted by Hasanah, Lestari, Rahman, and Daniel (2020) said that according to the UNESCO website which stated that 577 million students in the world were threatened by the spread of the corona virus. The Indonesian government decided to move the teaching and learning process in schools to be at home by implementing the Study/Work from Home (WFH) policy. The Covid-19 pandemic in Indonesia has drastically changed the learning system from face-to-face learning to online learning at home. The Government through the Ministry of Education and Culture and the Ministry of Religion of the Republic of Indonesia, has implemented a policy of studying and working from home since mid-March 2020.

Online lectures were forced to change the face-to-face system into distance lectures, amid the limitations of existing infrastructure. This causes the learning that is carried out to be less efficient, students find it more difficult to understand the material provided by the lecturer, the lack of interaction between lecturers and students makes it difficult for them to understand the material provided, students find it more difficult to ask material that they do not understand and lack of concentration of students if learning is carried out in a systematic way online (Mastuti, 2020). Especially if the lecturer in question does not have the skills to develop appropriate learning models according to the current situation. This of course will make the problem worse. One of the things that can happen is boredom due to the use of an inappropriate learning model. Boredom can affect motivation and learning outcomes.

The use of offline and online media must be used in the learning process to keep up with the times. In the current epidemic conditions, learning should be done face-to-face (offline) and online. Online learning that utilizes applications that have been made can facilitate the delivery of material to be studied remotely. The implementation of the online learning process has several obstacles, including training in the tax sector at Ekuitas School of Business. There are still many who think tax is a difficult science. The many types of taxes that must be studied and often undergo changes in tax regulations, require the creativity of tax instructors/lecturers to develop their learning, both in terms of methods and media used.

The use of online media or multimedia-based media is one solution to make trainees able to understand the subject matter well. Online learning using online media has been implemented at Ekuitas School of Business since the implementation of work from home on March 16, 2020 until now. Online media are used such as Zoom Meeting, CloudX, YouTube, Whatsapp group, Google Meet, etc. The material is given in the form of Microsoft power points, short videos, and reading materials. However, in the implementation of online learning, it is necessary to evaluate in order to obtain clear data-based improvement steps. This is what underlies the author to find out the description of the effectiveness of online learning using online media in tax training at Ekuitas School of Business.

This research is a descriptive quantitative study to describe the effectiveness of online learning using online media in integrated tax training. A saturated sample was used, with the census method for all tax training participants in 2020/2021, as many as 165 participants, and collecting answers as many as 142 participants.

### **Effectivity**

According to Hidayat (1986) effectiveness is a measure that states how far the target (quantity, quality and time) has been achieved. Where the greater the percentage of targets achieved, the higher the effectiveness. Meanwhile, Handoko (1997:7) explains that effectiveness is the ability to choose the right goals or the right equipment to achieve the goals set. Effectiveness level of ability to achieve goals properly and well (Devung, 1988:25).

Steers (1985:87) explains that effectiveness is the extent of the effort of a program as a system with certain resources and means to fulfill its goals and objectives without crippling the means and resources and without putting undue pressure on its implementation. In learning, careful planning is needed, making learning tools, choosing strategies, media, techniques, learning models, and evaluating learning which are all mutually sustainable. The need for the use of effective and innovative learning models so that the learning carried out can be more varied and run smoothly. The use of the learning model is also adjusted to the material to be taught so that the suitability between the two and all components is appropriate.

One indicator of learning effectiveness is the achievement of a learning goal. Learning objectives are achieved optimally, it can be said that learning has reached its effectiveness. In addition, active student involvement shows learning efficiency. The teaching and learning process is said to be effective if the learning can achieve the expected goals and students can absorb the subject matter and practice it.

### **E- Learning**

Hartley (2001) explains that e-learning is a type of teaching and learning that allows the delivery of teaching materials to students using the internet, intranet or other computer network media. According to Koran (2002) e-learning is any teaching and learning that uses electronic circuits (LAN, WAN, or internet) to deliver learning content, interaction, or guidance. Rosenberg (2001) emphasizes that e-learning refers to the use of internet technology to deliver a series of solutions that can enhance knowledge and skills.

E-learning has shortened the learning time and made the cost of study more economical. E-learning facilitates interaction between trainees and subject matter, trainees and teachers or instructors as well as fellow trainees. Training participants can share information with each other and can access learning materials at any time and repeatedly, with such conditions the trainees can further strengthen their mastery of learning materials.

The results of Kuntarto's research (2017) show that the online learning model has provided a new experience than the conventional (face-to-face) learning model. Unlimited learning time and place gives trainees the freedom to choose the right time in learning based on their interests. While the research results Wardani et al. (2018) that the blended learning can make trainees more active in the learning process in class and online, making the learning process more enjoyable. If the instructor can make the learning process fun, the trainees will be interested in participating in the learning process. Hartanto (2016) states that cheap and easy information and telecommunications technology will eliminate the limitations of space and time that have limited the world of education. The logical consequences that occur in the use of e-learning are that training participants can easily access learning materials anywhere without being limited to space and time constraints.

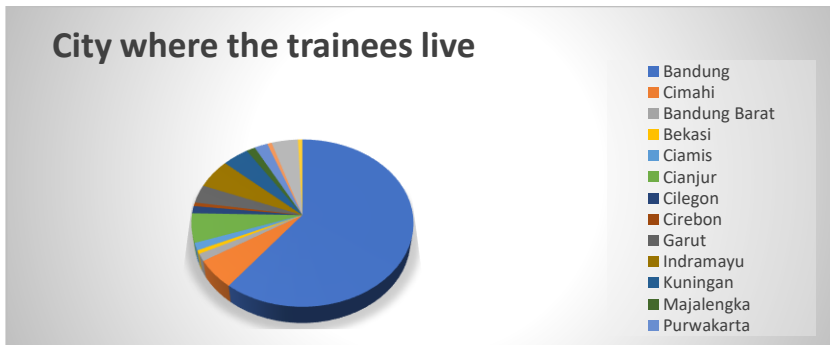
### **METHOD**

This research is a descriptive quantitative study to describe the effectiveness of online learning using online media in integrated tax training. A saturated sample was used, with the census method for all tax training participants in 2020/2021, as many as 165 participants, and collecting answers as many as 142 participants. The technique of collecting data is observation, if the research is related to human behavior, work processes, natural phenomena, and the research subjects observed are not too large (Sugiyono, 2012). The data collection instrument used a questionnaire containing the types of closed, semi-closed, and open questions distributed using google forms.

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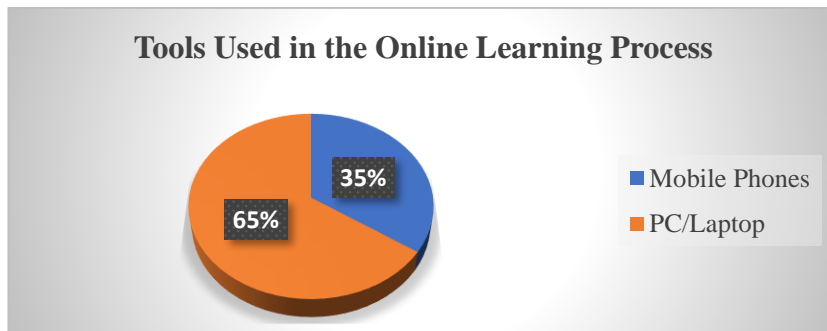
Respondents are spread across several cities/districts in West Java, but some are from Banten Province. The 61% came from Bandung (See Figure 1). Generally, they live in the city of Bandung. But, not all participants have a place to live that has good internet signal access. Regarding the internet network, in general they say it is quite good, and sometimes there are network problems. 13% stated that the internet/signal network in the area where they live is very good. Meanwhile, 1% of respondents stated that the internet network in their area was very bad.

Figure 1. City where the trainees live



During the implementation of this study from home, respondents spent the most time in a day attending lectures/doing assignments as much as 84%, including integrated tax training assignments. Another activity they do is while working (4%), clean the house (4%), also playing with mobile phones (1%), and others (7%). In participating in the training and doing their assignments they use laptops and mobile phones. So, in between doing their work, they play games, or use social media to chat with their friends. (See Figure 2).

Figure 2. Tools Used in the Online Learning Process



The application used and the most preferred in the integrated tax training learning process is zoom meeting. In practice, instructors also sometimes use google meet, cloudX, whatsapp for communication and youtube for examples.

Figure 3. Preferred Applications for Learning

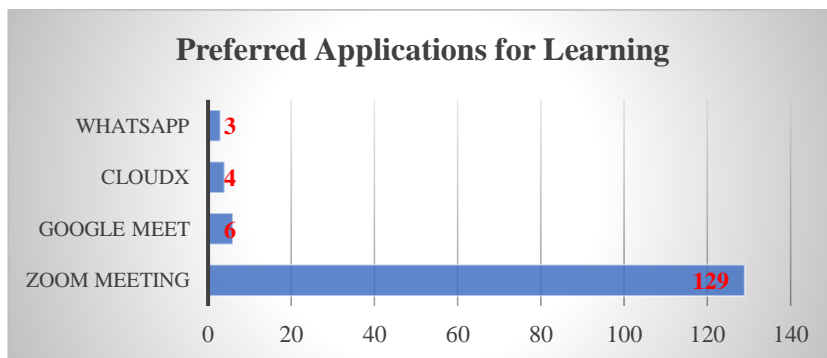
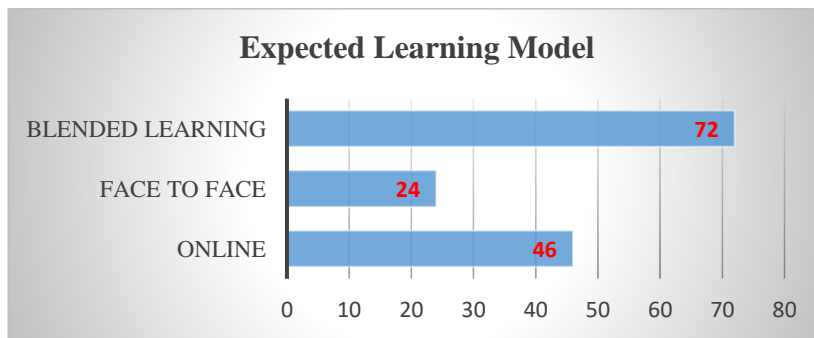


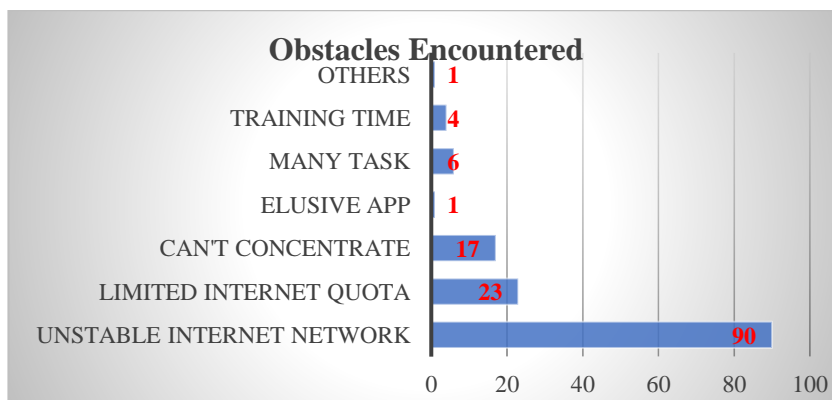
Figure 4 shows the expected Learning Model. The trainees expect face-to-face learning, which is 16.9%, using online, which is 32.4%, and most of them want a blended learning model (a combination of face-to-face with online) of 50.7%. Although there are many conveniences provided by online learning via the internet, the results of this study indicate that the trainees prefer blended learning. Currently, the trainees have been able to adapt to online learning, and are getting used to online learning.

Figure 4. Expected Learning Model



In the implementation of online training, there are obstacles encountered, among which the most significant are the problems of the internet network being disrupted, as well as the limited internet quota.

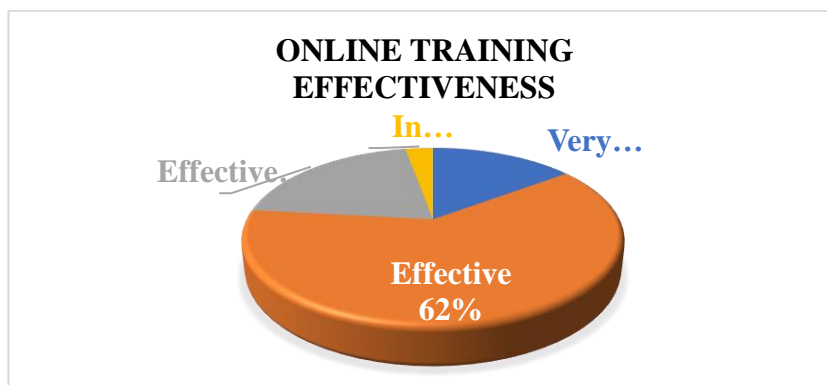
Figure 5. Obstacles Encountered in Online Learning



According to the training participants, the excessive use of electronic devices such as cellphones and laptops in learning needs to be watched out for which actually has an impact on physical and psychological health. The impact of excessive use of gadgets with too long a duration and too often intensity due to being used to do tasks and open social media resulted in participants experiencing physical complaints, mostly in the form of tired eyes, often sleepy, and body aches. However, there were also trainees who felt there were no physical complaints. Meanwhile, the perceived psychological complaints, including the feeling of wanting everything to end soon, they also felt boredom, dizziness, etc. However, there are those among them who don't feel any psychological complaints at all.

Based on the data collection from the research, it can be concluded that the implementation of the training participant activities during the Covid-19 emergency response period went quite well. In general, online integrated tax training can be said to be effective, as shown in Figure 6 below. However, this online learning activity needs to be improved because learning activities are an important thing in achieving learning goals. The underlying thing is that obstacles are still found in the implementation of online learning activities during the current Covid-19 emergency response.

Figure 6. Effectiveness of Online Training



In online lectures, the creativity of the instructor is needed in learning so that this training can run effectively, so that the trainees can understand the material presented. From the results of the research data above, in general, online learning in this tax training has been running conducive, although it is still not as ideal as if the lectures are conducted face-to-face due to several obstacles encountered.

## CONCLUSIONS

Covid-19 pandemics affects all aspects of human life, including the world of education. Based on the results of the questionnaire, the majority of training participants stated that the online system with Zoom is an alternative to face-to-face learning in the midst of the Covid-19 outbreak. The training participants expect the effectiveness to be equivalent to conventional (face-to-face) lectures. In order for this online training to run effectively, its implementation must be planned, starting from the readiness of participants and instructors as well as teaching materials, so that participants can understand the material presented. From the results of the research data above, in general, online tax training has been conducive and effective, although it is still not as ideal as if the training is conducted face-to-face due to several obstacles encountered. The biggest obstacle to online learning is the internet/signal network in each participant's home area, not all participants have a place to live that has good internet signal access.

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