
Online Learning's Impact On Bachelor Of Arts In Accounting And Finance (BAAF) Students During Pandemic Covid 19

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Abstract

In 2019, the world has been attacked by a coronavirus (COVID-19), many educational institutions have changed significantly. To prevent this virus from spreading further among students, Malaysian education will conduct classes online. However, people are concerned about the impact of online learning on Bachelor of Art In Accounting and Finance (BAAF) students. In addition, the study investigates the impact of online learning on BAAF students during the pandemic covid-19. Specifically, this study aims to investigate relationship between online learning and students' performance, benefits of online learning toward BAAF students' performance and disadvantages of online learning toward BAAF students' performance. This study has provided a literature review for all objectives in order to achieve it in this research. This study employs a quantitative method to answer the research question and objective. The sample consists 162 respondent that answer by BAAF student in the Google form. To investigate the impact of online learning on BAAF students, the data was analysed using SPSS version 27, which included descriptive statistics and regression analysis. According to the descriptive statistics and regression analysis, the BAAF students prefer online learning over face-to-face learning. The relation between online learning and students' performance appears to be positive.

Keywords: *online learning, students' performance, pandemic covid-19;*

I. INTRODUCTION

1.1 Background of Study.

Like many other countries, Malaysia implemented the Movement Control Order (MCO) to reduce the Covid-19 variation. According to the Ministry of Higher Education, all institutions in Malaysia shall conduct teaching methods via online learning by the end of December 2020 [11]. COVID-19 has caused schools and higher education institutions worldwide to end. As a result, education has changed dramatically with the rise of online learning. Educating is done from home and via digital platforms to avoid strain during the pandemic season [1]. Many instructors and students who prefer in-person education, on the other hand, have found the transition to complete online learning to be highly challenging.

Online learning is often seen as a less compelling option than face-to-face learning [6]. There are

significant challenges during this pandemic in online learning, particularly for students. Due to a lack of stable internet connectivity and technology, some students face difficulty joining online learning. Education needed to be updated because of the rapid breakthroughs in technology. They needed to be able to learn from anywhere and at any time [18]. Many educators have had to develop immediate online learning solutions throughout the present health crisis [6]. All of these statements raise questions regarding student performance.

1.2 Problem Statement

Online learning may be a highly successful alternative way of education for students who are mature, self-disciplined, determined, well-organised, and have excellent organisational skills. However, online learning is an insufficient learning style for many students who cannot perform the duties required by online learning.

The most significant issue with online learning is a lack of motivation. Students who lack motivation might quickly lose sight of their initial goal and then become confused in the class [12]. Furthermore, even when appropriate technologies are available and accessible, students may lack the essential knowledge and skills to properly use these tools to improve their learning experiences [29]. Students may find it difficult to partake in group learning activities such as group projects, discussion groups, and group assessments [5]. So, online learning may be a major barrier for certain people.

Students' interest in the courses is proven by their performance, which results from combined efforts between students and lecturers [13]. They also said that regular evaluations or tests are necessary for analysing students' academic achievement over some time to get better results. Then, they concluded that students' academic achievement impacts the success or failure of academic institutions.

However, online learning is defined as using digital technology to educate and learn. It uses modern technology to enable students to learn whenever and wherever they choose. It includes offering instruction, exchanging knowledge, encouraging students to communicate with one another, and discussing and respecting opposing viewpoints. It helps to communicate and builds the connections that help students. This study focuses on online learning's impact on BAAF students' performance.

II. LITERATURE REVIEW

2.1 Relationship between Online Learning and Students Performance

Nowadays, online learning is becoming the main method of teaching and learning [8]. Previously, there were only certain universities that had online learning. Students are not required to attend classes physically as usual. Online learning is also ideal for part-time students because they may adjust the online classes schedule according to their own schedule. Next, students who desire to study abroad could do so while remaining in their own country by taking online courses [4]. As a result, students will not be left behind in the subject and will be able to perform better.

Online learning, distance learning, and networked learning are only a few examples of online education. An online learning system is a web-based software for teachers to teach students through internet sessions [7]. It involves the use of technological improvements to organise, generate, and distribute learning materials and enable students and lecturers to communicate in two ways [15].

According to Faidley [3], technology is essential to online and physical learning education. Lack of content planning can affect any delivery strategy by the lecturers. Online learning is an experience of connection to the educational community, motivation, supportive friends and parents, time management skills, and improved communications with the lecturer are some of the factors that influence students' performance in an online course [42]

2.2 Benefit of Online Learning toward Students' Performance.

An online learning system is a piece of web-based software that allows teachers to instruct students via the internet [7]. It includes using technological advancements to direct, generate, and deliver learning content and allow students and lecturers to communicate in two ways [15]. With the increased use of online modalities during COVID-19, it's critical to assess their efficacy in terms of teaching and to learn from a variety of angles [14]. The online learning approach has several advantages [5]. Students will benefit from online learning because it will reduce their costs [36]. In Malaysia, online learning is considered a way to increase the learning ability of the younger generation in the classroom and save money [5]. Online reference materials are also available. Students do not need to print notes if they do not like to do so because the content may be accessed by just opening the file on a mobile phone or laptop [16].

Next is the flexibility of the environment. By using online learning, students and lecturers can create a learning environment that best suits their needs, which means that students can wear any dress they want and grab food or drinks while having a lecture class or completing the grouping assignment [17]. Students can choose the best learning environment for their needs by studying online, such as their bedroom, study room, or living room, as long they feel comfortable studying [39]. With these benefits, students will not be worried about missing the important class because they do not have to commute to the campus anymore [38].

Lastly, the advantages of online learning are that students are easy to revise [30]. Compared to face-to-face study, this condition benefits because some students may be embarrassed and afraid to ask the lecturer some questions [37]. Furthermore, students can access various learning materials available on the internet to review and do not rely on textbooks [36].

2.3 Disadvantages of Online Learning toward Students' Performance.

Although online learning has advantages, it also has a disadvantage. The first disadvantages of online

learning are not everyone has the technology to access the internet. According to the Malaysian Ministry of Education research, 36.9% of students nationally do not have access to electronic devices [35]. Some students have the gadget to access online classes, but they have limited internet access. There are obviously limitations and limitations for students who do not have access to the internet or who have poor boarding school access rates, particularly those who live outside the city areas or come from low-income households [34]. If this situation persists, students will face difficulties in achieving the minimum level of mastery in each lesson learned. The most significant challenge is that not all students have access to the internet or even electronic gadgets [40].

Online learning efficiency is reduced due to the lack of face-to-face interaction [33]. Because of the lack of face-to-face communication with the instructor, student feedback is limited, social isolation occurs, and students may feel under pressure. Due to the difficulty in establishing two-way contact between students and teachers, this online learning technique is difficult or impossible to implement. This situation makes it difficult for teachers to interact with students simultaneously, failing to meet learning objectives [9].

However, one of the most important disadvantages of online learning is cheating through various methods. Online students can cheat on exams more easily than on-campus students when taking exams in their environment and computers. Students cannot be immediately monitored throughout assessments without a video link, complicating cheating detection than normal testing processes [32]. Cheating mostly happens when students are under pressure, lack time, and are unprepared [31].

III. RESEARCH METHODOLOGY

3.1 Sampling

We are applying convenience sampling for this research in order to analyse and obtain information from the respondents. A convenience sample simply contains those who are most eligible to the researcher. It is a simple and efficient way to obtain initial information. Indeed, there is no way to identify whether the survey is population-representative [9]. In this case, we are focused on BAAF students of Kolej Poly-Tech Mara Bangi as our respondents.

3.2 Instrument / Questionnaire

These questionnaires consist of 4 sections; Section A: Demographic, Section B: Relationship between

online learning and student's performance, Section C: Benefits of online learning, Section D: Disadvantages of online learning. Likert scales allow a researcher to gather the information that offers insight into the views of participants [2]. Therefore, 17 questions related to the five variables included to state their level of agreement or disagreement using Likert Scale of 1-5; 1 = strongly disagree, 2 = disagree, 3 = neutral, 4 = agree, 5 = strongly agree.

3.3 Conceptual Framework

This research examines the relationship between online learning and students' performance, the benefit of online learning toward students' performance, and the disadvantages of online learning toward students' performance. Figure 1 comprises the independent variable and dependent variable.



V. RESULT AND DISCUSSION

4.1 Descriptive Statistics

Descriptive statistics are used to summarise and organise the characteristics of a data set in a logical manner. It is possible to collect responses or observations from a sample of people or an entire population and organise them into data sets [10]. Descriptive statistics are a series of short descriptive coefficients that describe a data set, which might be a representation of the total population or a part of a population. Mean represents the average level of data observed, but the standard deviation indicates the variance, or how spread the data observed in that variable is around its mean [19].

Descriptive Statistics (B)

Table 4.1.1: Descriptive Statistic of Relationship between Online Learning and Students Performance.

	N	Min	Max	Mean	Std Dev
B1	162	1	5	3.537	1.02841
B2	162	1	5	3.4568	1.02817
B3	162	1	5	3.3889	1.11037
B4	162	1	5	3.463	1.13191
B5	162	1	5	3.6049	1.04173

B1 - I feel that online learning can enhance my soft skills.

B2 - I believe online learning would improve my learning process.

B3 - I think online learning improve my written, communication and analytical thinking skills.

B4 - I feel online learning can organise my study plan.

B5 - I am confident while using online learning system.

Table 4.1.2: Average Mean of Relationship between Online Learning and Students Performance.

	N	Min	Max	Mean	Std Dev
MeanB	162	1	5	3.4901	0.84385

Based on the table 4.1.1 and table 4.1.2 above, this study aims to determine the relationship between online learning and students' performance. The result shows the average mean is 3.4901 which most of the respondents agree with the relationship between online learning and student performance. According to Nur Haiza and Nur Naddia [42], students' performance in an online course is encouraged by a variety of aspects, including motivation, supportive friends and parents, time management skills, and effectively interact with the lecturers.

Descriptive Statistic (C)

Table 4.1.3: Descriptive Statistic of Benefit of Online Study toward Students' Performance.

	N	Min	Max	Mean	Std Dev
C1	162	1	5	3.4506	1.10365
C2	162	1	5	3.5617	1.01505
C3	162	1	5	4.179	1.03302
C4	162	2	5	4.1852	0.83571
C5	162	1	5	3.7593	1.00808

C1 - I am able to organise my time well.

C2 - I able to spend significant time and energy to engage online learning class.

C3 - I am sure that online learning saves my money on printed learning materials and transportation costs.

C4 - I believe online learning would be easy for me to find necessary information when using an online learning platform.

C5 - I believe that using online learning platform can simplify the learning process.

Table 4.1.4: Average Mean of Benefit of Online Learning toward Students' Performance

	N	Min	Max	Mean	Std Dev
MeanC	162	1.83	5	3.807	0.76701

Based on the table 4.1.3 and table 4.1.4 above, this study aims to investigate the benefit of online study toward students' performance. The result shows that most of the respondents are agree with questionnaire of the benefit of online learning and student performance due to the average mean on questionnaire section C was 3.8066. According to [36], online learning is viewed as a process to improve the learning abilities of the younger generation in the class while also reducing the cost in Malaysia. Furthermore, students can easily explore numerous learning resources on the internet rather than relying on textbooks [36].

Descriptive Statistic (D)

Table 4.1.5: Descriptive Statistic of Disadvantages of Online Learning toward Students' Performance.

	N	Min	Max	Mean	Std Dev
D1	162	1	5	3.92	1.00297
D2	162	1	5	3.605	1.09407
D3	162	1	5	4.179	0.95165
D4	162	1	5	4.025	0.99033
D5	162	1	5	3.475	1.18059
D6	162	1	5	3.574	1.07948

D1 - I have proper internet access at home.

D2 - I feel difficult to communicate with other students and lecturers.

D3 - I believe online learning make students lack of interaction with lecturers.

D4 - I am sure there is more cheating in online course.

D5 - I think online learning make student's exam answered by somebody else.

D6 - I believe students are presenting somebody else's words or ideas without proper referencing and quotation marking.

Table 4.1.6: Average Mean of Disadvantages of Online Learning toward Students' Performance.

	N	Min	Max	Mean	Std Dev
MeanD	162	2	5	3.796	0.70123

Based on the table 4.1.5 and table 4.1.6 above, this study aims to identify the disadvantages of online study toward students' performance. The result shows most of the respondents are agree with the disadvantages of online learning and student performance due to the average mean on questionnaire section D was 3.7963. This situation

is supported by [22], stated that those disadvantages tend to make it difficult for lecturers to communicate with students at the same time, resulting in a failure to accomplish learning goals. Without a videoconference, students cannot be directly tracked during examinations, thus making cheating detection more difficult than usual [32].

4.2 Regression Analysis

Regression analysis is used to predict a continuous dependent variable from a number of independent variables. It is a statistical measurement that analyses how significant difference in one variable can be justified by differences in another variable [41].

Model Summary

Table 4.2.1: Model Summary

Model	R	R sq	Adj R sq	Std Error
1	0.703 ^a	0.494	0.488	0.604

R sq Change	F Change	Df1	Df2	Sig F Change
0.494	77.627	2	159	0

- a. Predictors: (Constant), MeanD, MeanC
- b. Dependent Variable: MeanB

A regression model is used to look into the relationship between two or more variables and to estimate one variable using the data from the others [23].

According to Table 4.2.1, the R value, which signifies the simple correlation, is 0.703, indicating that the variables are moderately correlated. The square root of the coefficient of determination (R Square) represents how much of the total variation in the dependent variable can be explained by the independent variable.

It can be concluded that the independent variables can prove 49.4 percent of the purpose to use in this case, which is assumed to be weak. As a result, the R-squared value is measured in the range of 0.3 to 0.5. This value is generally regarded as having a small or minor effect size [20].

Coefficients

Table 4.2.2: Coefficients

	Unstd coe	Std coe	T	Sig
B		B	T	Sig

1	(Cons)	0.62	0.346		1.791	0.075
	MeanC	0.774	0.062	0.703	12.46	0
	MeanD	-0.02	0.068	-	-	-
				0.017	0.293	0.77

The coefficient of determination is utilised to clarify how many variabilities in one component can be explained by the fact that it is related to a second component. When referring to this coefficient, it is usually referred to as the R-squared coefficient, and it is also known as the "goodness of fit." Typically, this value is signified as a number between 0 and 1, with a value of one identifying a perfect fit and, as a result, an extremely accurate model for future forecasts, and a value of 0 identified a model that fails to accurately model the data at all [21].

The coefficients table includes a statistic known as the 'Sig' statistic. The acronym Sig can be interpreted as standing for 'significance probability', which is referred to as the p-value in another statistical applications as well. It is assumed significant if the p value is less than or equal to 0.05 [22].

For beta, the effective figure is closed to 1. Based on the table 4.2.2 above, it shows that MeanC has the closest figure which is 0.774 for unstandardised coefficients and 0.703 for standardised coefficients. Meanwhile, for MeanD, it has the negative figure for both coefficients. That is why we choose MeanC because it has the positive figure.

According to Table 4.1.4, MeanC, the benefit of online learning, is a good predictor of MeanB, the students' performance, because the p value is 0 (less than 0.05), which indicates a statistically significant relationship between these variables. As long as the relationship has a positive beta value, it is considered a significant one.

Table 4.2.3: Reliability Statistics

Cron Alpha	Cron Alpha Std item	N
0.835	0.836	17

According to Table 4.2.3, the Cronbach's Alpha score is 0.835. A basic rule of reference is that a reliability score of 0.6 - 0.7 indicates an acceptable degree of reliability, while a score of 0.8 or above indicates a very high level of reliability [24]. As a result, for this study, it implies that the scale has a high level of internal consistency.

The effect of benefit on student performance.

Table 4.2.2 of the preceding chapter reveals that the MeanC coefficient is 12.46 with a P-value $0 < 0.05$. This result implies that an MeanC has a negative relationship and a significant effect on profitability. The ROA would increase by 0.77% with every 1% MeanC rise. These findings are consistent. According to Ag. Ahmad [25] stated based on their studies challenges of online learning has a negative

effect. As a result, this finding indicates that both students and institutions are only partially prepared for online learning. Students require personal space and time to fully focus on online learning and to be tolerated by lecturers if they require additional time, material, or guidance to complete the task. Aside from that, the student requires good internet access and total parental support during this crisis. As a result, online learning necessitated a high level of self-discipline and self-learning on the part of the student.

The effect of disadvantages on student performance.

The MeanD coefficient is -0.293, and the P-value is $0.77 > 0.05$, as mentioned in Table 4.2.2. This result that MeanD has a good relationship with profitability and an insignificant effect. The ROA would decrease by 0.02 for every 1% increase in MeanD. These findings are consistent with [26]. In their studies that online learning readiness during covid-19 among undergraduate students.

As a result of the study's findings, teaching and learning activities were developed to ensure student online learning readiness at a premium level. They also discovered that students' computer/Internet literacy competency is high level, but self-directed learning and motivation for learning are low level. The goal of online learning is not only to complete the semester, but also to achieve excellence in academic performance and, finally, to contribute to the academic quality of the university.

Therefore, online learning appears to be new norms that should not obstruct potential interactive learning for best academic performance and excellent achievement. Future researchers may investigate the efficacy of attention, recognition, and pressure-free initiatives in improving students' self-directed learning and motivation for online learning.

4.3 Recommendations

There are some recommendations how to make online learning become more interesting towards students. Study effectively will improve the study skills. Study skill is very important because good study habits can boost your self-esteem, competence, and confidence. Students may be able to reduce the number of hours they spend studying by learning excellent study techniques, leaving more time for other things in your life [27].

The first recommendation is treating an online course as though it were a traditional one. Since Covid-19 still worst especially in Malaysia so online learning will continue although it had been past 2

years. All must accept the new norms. It a fact that the online course would be different than traditional class [28]. Unfortunately, it still needs to pay the fees if attend the class. So, students must have a mindset that the online course will not affect their courage to study and finish the degree with flying colours. Prove to parents that the money that they spend to us will not be wasted.

After that, students must keep in touch with lecturer. Students may not be able to see their tutors during normal office hours, but be sure to communicate with them on a frequent basis. An email a week to keep students up to date on any changes to their courses. Keep in touch with lecturers and seminar leaders to ensure you have up-to-date reading lists and are looking for lecture notes and slides in the right places. If students have any concerns about their learning, don't hesitate to approach them, but be patient in waiting for a response.

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