

*The Effect of Online Learning on Students' Academic Performance:
A Case Study of Accounting Students in Indonesia*

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Abstract

The Covid-19 pandemic has drastically transformed the educational landscape. Online education has become the new normal for many students worldwide. Although online learning is perceived as cost-effective, how online education impacts accounting students' academic performance remains a subject of debate, particularly in developing countries such as Indonesia. Similar research has been extensively conducted in developed countries, but conflicting results have been found in developing countries such as Indonesia. This research aims to evaluate the effectiveness of online learning for accounting students taking all their courses online. A survey method is employed for data collection, using a survey design with 32 items questionnaire, with reliability values ranging from 0.8 to 0.85. This study was conducted across 10 public and private universities in West Java. West Java was chosen as the survey area because a significant number of universities in Indonesia are concentrated in this region, including areas such as DKI Jakarta, Bandung, and Bogor. The survey targets accounting students currently working on their final project, as all courses are taken online. The assessment of e-learning efficiency is based on students' responses regarding engagement, ease of communication, accessibility, and students' learning experience. The findings of this research are expected to provide profound insights into the effectiveness of e-learning in the context of accounting education at the tertiary level, particularly in developing countries. The implications of these findings can serve as a foundation for the improvement and development of more effective teaching strategies in shaping the skills of accounting students.

Keywords: Online Learning, Students' Academic Performance, Accounting Students

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Introduction

The impact of the Covid-19 pandemic has affected various sectors around the world, including the education system, and Indonesia is no exception. Since March 2020, the Ministry of Education and Culture of the Republic of Indonesia has adjusted education policies in response to this situation, where online learning has become the new norm in the learning process as a response to the Covid-19 pandemic. But even though the Covid-19 Pandemic has passed, online learning has become a new habit for students and lecturers in higher education (Samara et al., 2023). The literature shows that the actual use of e-learning has been widely used in developed countries, and proven to be successful in improving student satisfaction and performance (eg: Aldholay et al., 2018; Samara et al., 2023; Xhomara, 2021). However, Indonesia as a developing country has not effectively adopted online learning, as several studies conducted during the pandemic show that online learning has the potential to reduce student performance (Aghni et al., 2022; Ashari & Nugrahanti, 2022; Istiyana & Fatmawati, 2020).

Some previous studies also explain the severe challenges that hinder the integration of quality e-learning in universities, especially in developing countries (Basir et al., 2021). The obstacles that often arise can come from teachers such as the lack of skills in using various functions of online learning applications, or from students such as the lack of facilities (internet and laptops) that do not support the implementation of effective online learning. Although the Indonesian government continues to address this issue through the provision of online learning grants and the BANGKIT program, the effectiveness of online learning success in providing student satisfaction and good performance still requires further research.

This study aims to examine the effectiveness of online learning on academic performance of accounting students at private and public universities in Indonesia. Accounting study program was chosen as the sample because Accounting is a field of study that is considered challenging by students. Accounting is considered as one of the more challenging areas of college due to its complex concepts and formulas. It requires extensive and in-depth knowledge of accounting principles and techniques for proper account regulation. Traditional accounting subjects such as accounting first principles, accounting theory, financial accounting, and general accounting are very demanding on students (Wann, 2023). If students do not master one stage, it will be difficult for them to continue to the next stages. In online-based learning, it requires strong learning motivation from students in order to understand accounting teaching materials well.

Online learning needs to be developed because online learning offers several advantages over traditional education, including flexibility, convenience, control over the pace of learning, and affordability (Samara et al., 2023). This method of learning provides greater control over the learning environment, where students can learn quietly without distractions or in a more traditional classroom setting (Dumford & Miller, 2018). With this learning method, students' learning ability, communication skills, critical thinking, and problem solving ability can be improved (Pei & Wu, 2019; S. Lockman & R. Schirmer, 2020). In addition, students also develop a better sense of independence over their learning and take responsibility for their learning progress. By considering these aspects, we believe that online learning can be beneficial and influence students' educational process (Blackmon & Major, 2012) mentioned that, along with the development of online learning, it is important to study students' overall experience in online learning environment. Therefore, this study can

contribute to the development of online learning process, especially in developing countries such as Indonesia.

Literature Review

Online Learning in Higher Education

Learning involves the process of teaching and learning in a learning environment with the aim of increasing the knowledge of each individual. In particular, online learning refers to learning interactions that occur through the internet network, or often referred to as online-based learning. In the context of online learning, students interact with lecturers using the help of the internet, and technological tools such as laptops, smartphones, and computers become important to support the learning process that can be done in various places and times.

Online learning has a unique and attractive feature for both students and lecturers in undergoing the learning process between busy activities and distance. Due to its unique nature, universities continue to strive to improve the quality of online learning to increase student satisfaction and retention. Since the emergence of the Covid-19 pandemic has forced educational institutions to shift from face-to-face learning to online-based education and teaching, which can only be done with the help of appropriate technological practices (Bao, 2020). Online learning provides many advantages for both students and instructors, including students can learn anywhere without space and time constraints such as traditional classes, students can study quietly without distractions (Mukhtar et al., 2020), online learning can improve students' learning ability and communication skills (S. Lockman & R. Schirmer, 2020). In addition, students also develop a sense of responsibility for their learning progress (Yuhanna et al., 2020).

Challenges to Online Learning in Higher Education

According to Widodo et al. (2020) many students argue that online learning is seen as less good than traditional learning because online learning is not enough to handle students' lecture materials. In online learning, students and teachers have limited capacity to process information, and there is a possible combination of learning modalities that can result in cognitive overload that impacts the ability to learn new information effectively (Patricia Aguilera-Hermida, 2020).

Another aspect that becomes a dilemma in the implementation of online learning is anxiety related to pandemic conditions experienced by students and lecturers, as well as poor internet connection constraints, which can have a negative effect on their performance (Adedoyin & Soykan, 2023). In addition, a lack of confidence in the new technology they use for learning, in the absence of cognitive engagement and social connections can have a suboptimal impact on student learning outcomes (Bower, 2019). Research results show that the lack of guidelines and online learning facilities and infrastructure, lack of socialization and peer support, and the delivery of online lectures that are less understandable to students are the main challenges faced during online learning in Indonesia (Lubis et al., 2021).

Method

Data and Analysis

This research uses primary data, which is data in the form of respondents' answers, obtained and collected through survey method by distributing questionnaires through whatsapp in the form of google-form. The survey method was chosen because this research is very important to see students' perceptions of their experiences related to online learning and its impact on their academic performance. Survey method accommodates to test the actual perception of respondents (accounting students), and respondents are the most trusted source for certain types of information. (Nazari et al., 2006). The sample was drawn from accounting students who were in their final year, as they were the ones who experienced online learning fully. Respondents were accounting students from the 10 largest public and private universities in West Java in 2023. West Java was chosen as the area for distributing questionnaires because most of the big and best universities in Indonesia are gathered in the West Java region, including in the DKI Jakarta, Bandung, and Bogor areas.

Respondents were asked to provide their experience of online learning at their college. The online learning experience was measured by an instrument developed by (Samara et al., 2023). While the measurement of students' academic performance is also based on the measurement developed by Samara et al. (2023). Statement items are measured using a 5-point Likert scale, namely scale 1 (strongly disagree), to scale 5 (strongly agree). Data analysis was conducted using variant-based techniques, namely *Partial Least Square* (PLS), using PLS 3.08 software.

Participant

A total of 138 questionnaires from 10 major universities that have accounting majors have been collected and can be processed. The ten universities consist of 7 private universities and 3 public universities in West Java, thus the respondents are divided into two, namely those from private universities (96 people), and public universities (42 people). The demographics of the respondents in total showed 66.7% were female, and 33.3% were male. While the age of most respondents is at the age of 21-22 years (80%), namely students who are in the 6th and 7th semester (89%).

Result and Discussion

Reliability and Validity of the Measures

The reliability test results are shown in Table 1. Table 1 shows Cronbach's alpha for the learning experience variable question 0.899, Cronbach's alpha for the ease of communication variable question 0.914, Cronbach's alpha for the student's engagement variable question 0.893 and Cronbach's alpha for the student performance variable question 0.898 so that all four reflect satisfactory internal consistency reliability.

Table 1. Reliability Test

Questionnaire	Cronbach's alpha	Critical Value	Description
Learning Experience	0,899	0,7	Reliable
Ease of Communication	0,914	0,7	Reliable
Student engagement	0,893	0,7	Reliable
Student Performance	0,898	0,7	Reliable

Meanwhile, for validity testing, the correlation coefficient value is used. The validity test results show that for all questions, the correlation coefficient value is in the range of 0.445 to 0.864 whose value is ≥ 0.3 , so that each question used in this study is declared valid.

Comparative Analysis of Students Engagement in Public Versus Private Universities

Descriptive statistics show that student engagement in online learning overall responses have an average value of more than 3, higher than the acceptable median value of 3 on a 5-point Likert Scale. The highest response was on the question regarding students' confidence when engaging in online classes, with a mean score of 3.5652. Furthermore, the results of the Mann-Whitney test used to compare the two groups of students (public vs private university) regarding student engagement are shown in Table 2. The results revealed statistically insignificant differences for almost all questions tested regarding students' learning experience in online learning, except for indicator A3 (When others share their ideas in the live online class, I can add my thoughts freely). Then on indicator A7 (Can get direct support from lecturers during online lectures). In indicator A3, students from private universities are more free to add their thoughts in online classes than students from public universities. Likewise for indicator A7, students from private universities more often get direct support from lecturers during online lectures than students from public universities.

Table 2. Results of Students Engagement Comparison of public versus private universities

Indicator	Overall	Private	Public	Mann-Whitney U	Z	p-value	Cohen effect
A1	3,2609	3,3542	3,0476	1696,50	-1,549	0,121	0,321
A2	3,5652	3,6042	3,4762	1867,00	-0,716	0,474	0,123
A3	3,2899	3,4375	2,9524	1483,00	-2,562	0,010	0,469
A4	3,3913	3,2917	3,6190	1654,00	-1,754	0,079	0,328
A5	3,4493	3,4792	3,3810	1988,00	-0,138	0,890	0,105
A6	3,3696	3,4583	3,1667	1664,00	-1,701	0,089	0,263
A7	3,1087	3,2813	2,7143	1370,00	-3,094	0,002	0,520

Comparative Analysis of Ease of Communication of Students at Public Versus Private Universities

The results of the comparison test in the ease of communication section contained in Table 3 show that there are many significant differences in the ease of communication question items between students at public universities and students at private universities. The significant difference shows that students from private universities have a higher average score than students from public universities. This indicates that students at private universities find it easier to communicate their ideas during online lectures, easy to communicate and collaborate with fellow students, easy to get help from lecturers, and find it easy to

communicate and meet lecturers even during online lectures. The results that do not show differences are for question items B4 and B5, which are about there are no restrictions on obtaining explanations of course material and time arrangements that suit students' schedules.

Table 3. Comparison Results Ease of Communication public versus private university

Indicator	Overall	Private	Public	Mann-Whitney U	Z	p-value	Cohen effect
B1	3,0797	3,2188	2,7619	1496,00	-2,501	0,012	0,444
B2	2,9348	3,0938	2,5714	1502,00	-2,444	0,015	0,441
B3	3,6522	3,9167	3,0476	1020,50	-4,821	0,000	0,952
B4	3,4348	3,4896	3,3095	1783,00	-1,129	0,259	0,174
B5	3,9420	3,9688	3,8810	1848,00	-0,860	0,390	0,107
B6	3,2319	3,3542	2,9524	1576,50	-2,117	0,034	0,378
B7	3,1159	3,2500	2,8095	1572,00	-2,119	0,034	0,380
B8	2,9203	3,1146	2,4762	1402,50	-2,949	0,003	0,588
B9	3,1739	3,3125	2,8571	1501,50	-2,457	0,014	0,403

Comparative Analysis of Students' Learning Experience at Public Versus Private Universities

There is not much significant difference in students' learning experience in the online learning environment, as measured by Mann-Whitney, as shown in Table 4. Almost all variables have an average score of more than 3, with the highest response being the question of online classes making students' learning schedules flexible which has a score of 4.1594.

Table 4. Results of Learning Experience Comparison of public versus private universities

Indicator	Overall	Private	Public	Mann-Whitney U	Z	p-value	Cohen effect
C1	3,8043	3,7500	3,9286	1782,00	-1,154	0,248	0,203
C2	2,9565	3,3125	2,1429	802,00	-5,805	0,000	1,162
C3	3,8188	3,8958	3,6429	1726,00	-1,444	0,149	0,262
C4	2,9420	3,2604	2,2143	1006,00	-4,820	0,000	0,954
C5	3,3116	3,3229	3,2857	1942,50	-0,355	0,722	0,037
C6	3,4928	3,5104	3,4524	1944,00	-0,350	0,726	0,061
C7	3,1449	3,0000	3,4762	1506,00	-2,461	0,014	0,479
C8	3,8913	3,9688	3,7143	1703,00	-1,536	0,124	0,279
C9	3,8043	3,7292	3,9762	1703,00	-1,555	0,120	0,288
C10	4,1594	4,1771	4,1190	1933,00	-0,416	0,677	0,068
C11	3,8406	3,7500	4,0476	1835,50	-0,890	0,374	0,296

A significant difference was shown in indicator C2 (receiving timely feedback from my lecturer regarding all assignments and exam results during online classes). Then on indicator C4 (easy to meet my lecturer during office hours), and indicator C7 (feeling disturbed at home during online classes). For indicator C2, students from private universities feel that they receive feedback from lecturers more timely than students from public universities. Likewise, for indicator C4, students from private universities find it easier to meet lecturers during working hours than students from public universities. As for indicator C7, students from public universities feel that it is more disturbing to run online lectures at home than students from private universities.

Comparative Analysis of Student Performance at Public Versus Private Universities

Analysis of students' performance showed that online classes made them feel more responsible, which had the highest mean score (3.6594), followed by improved communication skills (3.3261), but understanding of accounting course materials had the lowest score (2.9203) during online classes.

Table 5. Results of Student Performance Comparison of public versus private universities

Indicator	Overall	Private	Public	Mann-Whitney U	Z	p-value	Cohen effect
P1	3,2464	3,3542	3,0000	1576,00	-2,111	0,035	0,335
P2	2,9203	3,0833	2,5476	1446,00	-2,724	0,006	0,474
P3	3,6594	3,7083	3,5476	1808,00	-1,012	0,312	0,172
P4	3,2971	3,5208	2,7857	1255,00	-3,635	0,000	0,684
P5	3,3261	3,4167	3,1190	1655,00	-1,734	0,083	0,282

Comparative analysis of student performance in online learning in Table 5 shows significant differences in indicator P1 (online classes make me think more creatively), indicator P2 (online classes make me able to understand accounting course materials more efficiently), and finally indicator P4 (online classes make me able to maintain good grades and GPA in every accounting course). In indicator P1, students from private universities think more creatively after attending online classes than students from public universities, then for indicator P2, students from private universities feel more able to understand accounting course materials than students from public universities. Likewise, for indicator P4, students from private universities are more able to maintain good grades and GPA in each accounting course than students from public universities.

Hypothesis Testing

The Effect of Online Learning on Student Performance

The results of this study prove that online learning reflected in student engagement, ease of communication, and learning experience can affect student performance. The statistical test results shown in Table 6 indicate that each hypothesis in this study is significantly supported. Furthermore, the three dimensions of online learning contribute (influence) of 65.0% (R^2) to student's performance.

Table 6. Hypothesis Testing

Hypothesis		<i>t-test</i>			<i>F-test</i>		Result
		β	t-test	<i>p-value</i>	F-test	<i>Sig</i>	
1	Student engagement → student performance	0.226	2.240	0.027			Supported
2	Ease of Communication → student performance	0.300	3.068	0.003			Supported
3	Learning experience → student performance	0.350	4.336	0.000			Supported
4	Online Learning → student performance				82.886	.000	Supported

Comparative Analysis of the Effect of Online Learning on Student Performance

The results of the comparative analysis test conducted earlier show that the biggest difference between online learning in public and private universities is in terms of ease of communication. Students at private universities find it easier to communicate their ideas during online lectures, easy to communicate and collaborate with fellow students, easy to get help from lecturers, and find it easy to communicate and meet lecturers even during online lectures. This can be an input for academics at public universities to be able to pay more attention to the ease of communication between lecturers and students, because the ease of communication that is established can help students to ask questions and understand accounting material better, and can develop student ideas and develop lecturers' creativity both cognitively and interpersonally.

Furthermore, to get a more thorough understanding of which online learning dimensions have the most influence on student performance in private versus public universities, the researcher conducted further testing separately for each sample group. Table 7 shows the comparison of each dimension of online learning on student performance in private versus public universities.

Table 7. Comparison of the Effect of Online Learning on Student Performance

Independent Variable	Private University			Public University		
	β	t-test	<i>p-value</i>	β	t-test	<i>p-value</i>
SE (X1)	0,122	0,871	0,386	0,430	3,774	0,001
EoC (X2)	0,287	2,149	0,034	0,275	2,363	0,023
LE (X3)	0,415	3,819	0,000	0,304	3,214	0,003
R	0,764			0,919		
R Square	0,583			0,844		
F-test	42,908			68,444		
p-value	0,000			0,000		

The test results in Table 7 show that online learning has a greater influence on public universities ($R^2 = 84.4\%$) than on private universities ($R^2 = 58.3\%$). In private universities, learning experience has the greatest influence (t-value = 3.819) on student performance. Whereas in public universities, student engagement provides the greatest influence (t-value =

3.774) on student performance, which is inversely proportional to private universities which show no effect (p-value= 0.386).

Discussion

This study aims to examine whether online learning affects student performance at public and private universities. Online learning is assessed by three events which include student engagement, ease of communication, and learning experience. The results show that there is not much difference between public and private university students regarding student engagement and online learning experience, but the biggest difference occurs in ease of communication. Students at private universities find it easier to communicate both in class when conveying their ideas, collaborating with their peers, and outside of class when interacting with lecturers and peers. Furthermore, the results of this study also show that there are significant differences in the performance of public and private university students, especially online classes make private university students feel they can think more creatively, better understand accounting material, and better maintain their GPA.

Although previous research in Indonesia shows conflicting results (e.g. Aghni et al., 2022; Ashari & Nugrahanti, 2022; Istiyana & Fatmawati, 2020). However, the results of this study show that online learning can positively affect their performance. These different results may be due to different research areas and universities. Another thing that may affect the difference in the results of this study is the presence of respondents from state university students. Students at state universities usually have better academic competence and learning motivation than students from private universities, this is due to the strict selection of students at state universities in Indonesia, and usually students who are not accepted at state universities will enter private universities.

A separate test in this study also shows that in private universities, learning experience has the most influence on students' performance, because they feel that through online learning they have more time to open learning videos and learn them slowly. In addition, students at private universities feel that lecturers are very helpful in online learning, where they easily respond to students' questions through online chat, and also quickly provide feedback from each assignment given. However, student engagement at private universities does not affect their performance, this is due to the tendency of students who are less active in conveying their ideas when discussing accounting materials at private universities are often tolerated by their lecturers, so it does not affect student performance. Whereas at public universities, student involvement actually has the greatest influence on student performance. This is because lecturers at public universities relatively do not tolerate students who are not actively interacting during material discussions, because they are considered not to have studied the material before the discussion took place.

Conclusion

This study explores the perceptions of accounting students at public and private universities regarding online education on improving academic performance. A total of 138 accounting students at public and private universities in Indonesia participated in this study. The results showed that most of the participants considered online education to be beneficial in improving their academic performance. This study found that learning experience is the most important factor in online learning for private university students. Easy-to-understand and accessible course materials, and timely feedback from lecturers, as well as ease of contacting

lecturers and quick responses make students at private universities better able to understand accounting materials and make them better able to maintain their GPA. Private universities that want to improve online learning programs need to pay attention to items of student learning experience, including effective communication between lecturers and students. Students who can communicate effectively with lecturers tend to feel more comfortable asking questions about material they do not understand, or sharing their academic problems. This has the potential to increase students' learning motivation and academic performance. In contrast to private universities, student engagement is the most important factor in online learning at public universities. State universities that want to improve their online learning programs should focus on improving student engagement.

The findings of this study can help other universities in designing distance learning programs, where universities need to strive to ensure high student engagement, effective communication, and positive learning experiences can be the cornerstone of a successful distance learning program. Although distance learning methods have many advantages, this study may not be able to capture the long-term impact of online learning on students' academic performance. Another limitation is the generalizability of the findings, as the respondents were from Indonesian universities which may have different education systems and cultural backgrounds from other countries. This study recommends that future research needs to test a larger and more diverse group of respondents. Future research could also compare online learning methods with hybrid learning methods, which consist of online learning combined with offline face-to-face learning on the academic performance of public versus private university students. The findings in future research can provide more comprehensive results, as well as provide more diverse inputs for universities.

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