

TAX LEARNING IN THE DIGITAL ERA: EFFECTIVENESS AND CHALLENGES AT MERCU BUANA UNIVERSITY

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Abstract

Fast digitalized learning has resulted in greater embrace of online learning in higher education systems, even on complex topics like taxation. This change implies the need for the assessment of the impact and hurdles facing internet based tax education. This study aims to evaluate the effectiveness of online tax learning in the context of higher education. The research method used is quasi-qualitative, involving participants enrolled in an online tax course. The analysis technique employed is Creswell's spiral analysis. The findings indicate that online tax learning offers students flexibility in access and scheduling, enhances engagement, and provides advantages in the application of technology. However, challenges such as difficulties in accessing technology and a lack of direct interaction may impact the effectiveness of learning. The implications of this study provide insights for the development of further learning strategies and curriculum updates that support the effectiveness of online tax education in higher education institutions.

Keywords: *Online Learning, Taxation, Effectiveness, Challenges, Quasi-Qualitative*

1. INTRODUCTION

The use of technology in the learning process is no more unfamiliar in the current era of globalisation (Akbar & Noviani, 2019). One of the many uses of technology in the learning process is online learning. Online learning can increase flexibility, accessibility and interactivity in the learning process. In this online learning, information and communication technology is indispensable. Because information and communication technology are the only way that learning can be implemented. Online learning can be an opportunity to increase success in learning objectives and can also increase learning independence for students (Putri & Suparmi, 2020). An effective learning process should actively engage students and support their development (Alvianto, 2020).

On the other hand, there are significant challenges in implementing online learning in taxation. Students face various challenges when learning online, including new developments that can affect how effectively students absorb information, both theoretically and practically. Distractions and unstable internet connection issues also become obstacles (Caisaria & Rosyid, 2023). Another challenge is to ensure students' active involvement in the learning process. In order to improve the effectiveness of online tax learning, it is necessary to conduct a thorough evaluation of the various factors that influence it. By understanding the challenges, it is hoped that the right strategy can be found to optimise online tax learning so that it can provide maximum benefits for students.

In order to improve the effectiveness of online tax learning, it is necessary to conduct a thorough evaluation of the various factors that influence it. By understanding

the existing challenges, it is expected that the right strategy can be found to optimise online tax learning so that it can provide maximum benefits for students. Therefore, the implementation of online tax learning needs to be evaluated so that it can be known what are the challenges of students in learning tax online and to find out how effective online tax learning is. This study aims to evaluate the effectiveness of online tax learning in the context of higher education.

2. LITERATURE REVIEW

2.1. Digital Era

The digital age is a period where humans can communicate very closely despite being far away from each other. Certain information can be known quickly, even in real time (Ngongo et al., 2019). Efforts that can be made in facing the digital era are to change the model or method of learning and adapt it to technological developments (Purnasari & Sadewo, 2021). The learning process no longer requires students to sit in a classroom, but can be done anywhere. This is evident through the implementation of online learning. Overall, the digital era brings significant changes in the world of education.

2.2. Learning Effectiveness

According to (Rohmawati, 2015) learning effectiveness is a measure of the success of a process of interaction between students and teachers in educational situations to achieve learning objectives. It can be concluded that learning effectiveness is a success in achieving goals in which there is a process of interaction between educators and students.

2.3. Challenges

Various challenges arise when learning is conducted online. Students also often experience difficulties in understanding the lecture material (Ri et al., 2020). Without direct interaction with lecturers and friends, the explanation of material that can usually be conveyed more clearly and in depth is hampered. The lack of opportunities for direct discussion or spontaneous questions in class also adds to the difficulty in understanding complex concepts. Online learning also often makes students feel less motivated and more easily distracted by other things around them.

2.4. Online Learning

Online learning is an educational innovation to answer the challenge of the availability of varied learning resources (Aji & Basthomi, 2022). Online learning is an educational innovation that involves information technology in learning (Fitriyani et al., 2022). By looking at the above understanding, it can be concluded that online learning is distance learning that utilises the internet to assist the learning process. In online learning, students are expected to be able to utilise time to practice with educators or by learning independently effectively.

2.5. Challenges

Tax learning is the process of gaining knowledge and understanding of various aspects of taxation, including related regulations, policies and practices. Tax learning can be done in a formal or informal way. Students can have a career or can pursue the tax field without having to become a tax consultant, namely by becoming a taxpayer attorney, considering that the requirement to become a registered tax consultant is to take the Tax Consultant Certification Exam (USKP). Students can also take Brevet training and must pass the A and B tax Brevet from an educational institution or organisation in order to have a brevet certificate.

2.6. Challenges

The tax brevet is a taxation course or training activity with several levels of courses, namely, Brevet A, Brevet B, and Brevet C. (Pramiana et al., 2021). A tax brevet means a certification or licence that shows that an individual has passed certain exams or training in taxation in Indonesia. This certification is generally issued by the Indonesian government and is a sign of official recognition that the individual meets the standards in terms of tax knowledge. By participating in brevet training, there are many benefits obtained by students. Benefits such as, being able to improve expertise in taxation practice, being able to increase knowledge of policy issues and regulations in the field of taxation (Ferdiansah et al., 2020). Certificates obtained from tax brevet training can be used to add to the portfolio when applying for jobs, especially in the field of taxation. Mercu Buana University is one of the universities in Indonesia that has an undergraduate accounting study programme as well as tax brevet training, but the number of tax brevet participants is still small compared to the number of active students in the accounting study programme even though there is an increase in the number of active students in the accounting study programme (Tarmidi, 2018).

3. RESEARCH METHODS

3.1. Research Design

In this study, researchers used qualitative methods that were still influenced by quantitative, especially in placing theories on the data obtained, commonly referred to as quasi qualitative. Quasi qualitative focuses on a particular unit of various phenomena. Thus, allowing this study to be carried out in depth (Soraya, 2017).

3.2. Informant

The participants in this study were 10 Mercu Buana University students who participated in online brevet tax learning. Researchers used techniques with in-depth interviews and direct observation.

3.3. Data Collection

Observe respondents directly regarding the problem under study. Observation is an investigation that is carried out systematically. In this study, researchers used direct observation without tools and directly observed events that occurred in the field. Researchers participated directly to take part in online tax learning with other participants

from September 2021 to March 2022, namely brevet learning. Starting from the presentation of material, solving cases and discussing questions.

In an in-depth interview, the researcher can also ask unstructured questions. Based on the respondents' answers, the researcher can develop more in-depth questions on the topic. Establishing a fostering, trusting relationship with respondents is important in interviews (Denzin & Lincoln, 2011). Interviews that are efficient, brief, and with clear objectives set by the researcher will yield optimal results (Polit, 2004). Interviews were conducted through in-person research with students. These interviews allowed us to find out about the effectiveness and challenges of online tax learning.

4. RESULTS AND DISCUSSION

In this study, seven themes were used as the basis for analysis. The following are the results of the themes generated through the interview questions:

4.1. Theme 1: Students' Experience of Online Tax Learning

Students' experience of online learning varies, but generally involves flexibility of access to time and place that allows them to learn according to their personal schedule, as well as the opportunity to develop technology skills through the use of various digital platforms. However, they also face challenges such as technology issues, lack of direct interaction with lecturers and classmates, and difficulties in maintaining focus in the learning environment. Support from lecturers will be crucial to help students overcome these obstacles and maximise the effectiveness of online learning.

4.2. Theme 2: Convenience in Online Tax Learning

Most students feel comfortable with online tax learning because of the flexibility of time and place. They can access the course materials anytime and from anywhere, which allows them to adjust their study schedule with other activities. In addition, it is easy to repeat the material provided in the module. However, not all students feel comfortable with online learning. Some of them found the lack of direct interaction with friends and lecturers.

4.3. Theme 3: Students' Understanding of Tax Concepts

Students felt that online tax learning has the potential to improve their understanding of tax concepts, especially through access to various digital learning resources that can be repeated at any time. Online discussions and Q&A forums also provide opportunities to explore the material through questions and answers that are accessible to all students. However, some students felt that despite the increase in understanding there were still challenges that needed to be overcome.

4.4. Theme 4: Obstacles and Challenges Faced by Students

Students often face several obstacles and challenges in understanding online tax learning compared to face-to-face learning. One of the main obstacles is the lack of direct interaction with lecturers and peers, which can reduce the opportunity to ask questions

and get real-time explanations. In addition, technological constraints such as unstable internet connection.

4.5. Theme 5: Students' Ways of Overcoming Obstacles, Challenges and Frequently Used Platforms

Students can overcome learning obstacles with several strategies. The first is that students can organise a conducive learning environment. Then setting a regular and consistent study schedule also helps maintain discipline and focus. In addition, making good use of technology can also help overcome these obstacles.

4.6. Theme 6: Advantages Perceived by Students in Online Tax Learning

According to students, online tax learning has several advantages. One of the main advantages is the flexibility of time and place. Another advantage is access to various digital learning resources that can enrich students' understanding of taxation. The advantages felt by most students I have interviewed are in terms of more flexible time. In addition, materials available online can often be re-accessed, so students have the opportunity to repeat lessons.

4.7. Theme 7: Suggestions for Effective Online Tax Learning

To improve the online tax learning experience there are several aspects that can be improved or added. Firstly, increasing direct interaction between students and lecturers is very important. Then enriching the learning material with interactive can improve the learning experience. To make the online tax learning experience more effective, one of the things that can be improved is student interactivity and engagement.

The findings from these interviews suggest that while many students appreciate the flexibility and convenience of online learning, there are a number of challenges that need to be addressed. One of the main challenges is the limitation of live interaction, which is considered to hinder the learning process especially in in-depth discussions and understanding of complex tax concepts. In addition, technical constraints such as unstable internet connection are also a hindrance. This quasi qualitative approach allows researchers to identify these aspects in detail and provide richer insights compared to quantitative methods.

5. CONCLUSION

Students' experience in participating in online tax learning shows various aspects, both positive and negative. In general, students appreciate the time and place flexibility offered by online learning, which allows them to study according to their personal schedule and access materials from a convenient location. In addition, other advantages include access to various digital learning resources that enrich their understanding of taxation. However, challenges such as lack of direct interaction with lecturers and classmates, technological constraints, as well as difficulties in maintaining focus become significant barriers for some students. Support from lecturers and provision of adequate technology facilities are important to overcome these obstacles and improve the effectiveness of online learning.

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