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Implementation of E-learning Based on Virtual Class Using Asynchronous Learning Method in Taxation Course at University of Lampung

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Abstract

Virtual Class is a learning media utilized by lecturers in uploading materials, assignments, discussions in learning and utilized by students in downloading materials, collecting assignments or asking questions about courses. Learning using technology-based e-learning aims to increase creativity, effectiveness, interactivity, and learning efficiency. The *Asynchronous Learning* method allows students to be able to work on group assignments, as well as independent assignments, and review material that has been learned in class in a virtual way. This research aims to explore the extent to which *Virtual Class* learning media at Lampung University can be optimized as an implementation

of e-learning-based learning methods in Taxation courses. The method used in this research is descriptive quantitative, with data collection through questionnaires and data analysis using simple percentages. The number of respondents involved in this study were 127 students who took taxation courses at the Faculty of Social and Political Sciences, University of Lampung. The results of the study are presented and explained in the form of a simple distribution table. The findings of this study indicate that the application of e-learning in taxation courses through V-Class at Lampung University can be considered optimal and has a positive impact.

Keywords: Virtual Class, Taxation, E-Learning

1. Introduction

In the growing digital era, higher education in Indonesia faces challenges to adapt to information and communication technology (Tasqiela Permata Fadia, 2024) ^[13]. The Indonesian government welcomes the current technological developments. The form of welcome and support is realized in the form of the launch of the Indonesia digital roadmap 2021-2024 according to the direction and instructions of President Joko Widodo (A. & Bau, 2023) ^[1]. The Ministry of Communication and Information further explains that the digital Indonesia roadmap covers four main sectors, namely, digital infrastructure, digital government, digital economy and digital society (Rizkinaswara, 2021) ^[10]. E-learning, namely *Virtual Class* (V-Class), is one of the solutions to improve the quality of learning. At the Faculty of Social and Political Sciences the implementation of e-learning using asynchronous learning methods in taxation courses is expected to increase effectiveness and efficiency in the learning process.

Virtual Class (V-Class) learning media at Lampung University is one of the e-learning-based learning media at Lampung University since 2019. Previously, similar learning media already existed at Lampung University, namely named Blended Learning in 2017, whose use was still focused on the Faculty of Teacher Training and Education (FKIP), Lampung University. V-class owned by Lampung University is part of the Learning Management System (LMS) which is certainly connected to the Spada Indonesia Dikti system nationally (Nurhayati *et al.*, 2022) ^[8]. *Virtual Class* at Lampung University is currently accessible to all faculties at Lampung University which allows students to access lecture materials anytime and anywhere.

The *asynchronous learning* method, which allows students to not have to be physically present in submitting assignments, papers and discussions, provides high flexibility for students. In *asynchronous* learning education, up to 80% learning success can be achieved in terms of learning materials and people have high learning motivation because there are self-learning activities (Kayalar, 2017) ^[7]. The *asynchronous learning* method makes students more flexible in managing their learning time and can repeat the material according to their needs.

In taxation courses, the application of V-Class-based e-learning with *asynchronous learning* method also provides advantages in terms of accessibility. Course materials, such as learning videos, modules, and quizzes, can be accessed by students without time constraints. According to research conducted by Nurhayati *et al* in 2020 from 622 students, around 77% of students thought that *Virtual Class* facilitated their understanding of the material presented (Nurhayati *et al.*, 2022) [8]. This shows that the implementation of *Virtual Class* can increase student understanding of the material taught.

The use of V-class learning media at Lampung University based on e-learning is equipped with various features that support the learning process, such as videos, reference books, pages, URLs, discussion forums, quizzes, assignments, and others. These features certainly make it easier for lecturers and students to activate online learning. However, not all lecturers utilize this V-class media. This is due to low digital literacy, the age of the lecturer, and also unfamiliarity with the learning media system. Similarly, students will become less familiar and not proficient in using V-class if lecturers do not apply it in the learning process. Conversely, if lecturers utilize V-class media optimally, students will be able to follow lectures better. Therefore, research is needed regarding the optimization of the use of V-class learning media at Lampung University, especially in the application of e-learning-based learning methods in taxation courses which are compulsory courses for third semester students majoring in business administration, faculty of social science and political science at the university. This research wants to explain the implementation of the use of *Virtual Class* in learning taxation courses applied at the University of Lampung.

2. Literature Review

2.1 Learning Management System

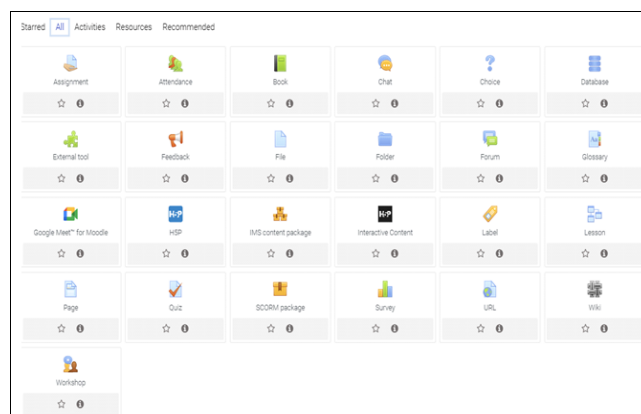
learning Management System is one of the most popular and effective technologies in improving learning effectiveness and is instrumental in transforming the educational paradigm (Aboagye *et al.*, 2020) [2]. LMS is software designed to create, distribute, and organize the delivery of learning content online (Alia, 2022) [3]. The history of Learning Management System (LMS) development dates back to the early 1990s, with the emergence of a number of educational software intended for educational institutions and organizations (Coates, 2005) [5]. Since then, the Learning Management System (LMS) has undergone significant evolution both in terms of the technology used and the interaction and collaboration models presented in the platform (Ohliati & Abbas, 2019) [9].

Learning Management System (LMS) generally aims to make it easier for teachers to deliver learning materials, organize online interactions between learners and instructors, and summarize administrative tasks such as assignment, answer collection, and assessment (Snoussi, 2019) [12]. Learning Management System is a web-based software program for management, documentation, monitoring, reporting, administration and distribution of educational content, training programs, technical manuals, instructional videos, or digital library materials as well as learning and development project (Shymkova *et al.*, 2021) [11]. The idea of Learning Management System comes from e-learning. E-learning developed from the need for educational content and training tools that are cheap,

accessible, easy to use, dynamic and collaborative. The *e-learning* platform provides the infrastructure - the internet where learning occurs through various participation techniques. The LMS delivers content in a format that can be accessed, downloaded and worked on from any location where an internet connection is available. This flexibility and cost savings are two key elements of an LMS (Juárez Santiago *et al.*, 2020) [6].

2.2 Virtual Class

Virtual Class is a Learning Management System by the University of Lampung, offering tools like assignments, books, files, quizzes, surveys, and more, as shown below:



Source: <https://vclass.unila.ac.id/course/view.php?id=32158>

In Virtual Class, lecturers can upload lecture materials for student review, create spaces for individual and group assignments, and set deadlines to improve submission efficiency.

3. Research Methods

This research is a descriptive study with a quantitative approach conducted at the Faculty of Social and Political Sciences, Department of business administration in taxation courses. A total of 127 students as respondents in this study. This study collected data using a questionnaire distributed via googleform, and then analyzed. Furthermore, the percentage results are described simply so that from the results of the percentage and description, the researcher can conclude that the use of *Virtual Class* (V-Class) is optimal or not to be applied as an application of learning methods for taxation courses at the Department of Business Administration, Faculty of Social and Political Sciences, University of Lampung. In this study, a questionnaire in the form of a googleform was distributed to students of taxation courses.

4. Results and Discussion

4.1 Use of Virtual Application taxation course

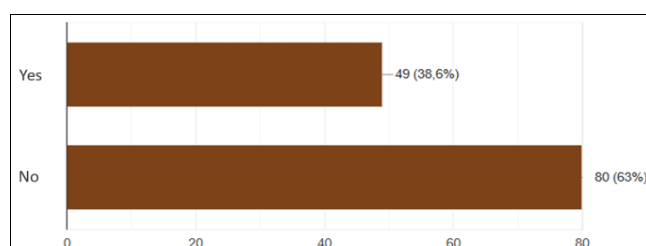


Fig 1: Use of V-Class in taxation course

The research results in Fig 1 show that 63% of the total sample answered that the use of *Virtual Class* for taxation courses was not new to them. Although there are 49 students who respond that the use of *Virtual Class* is a new thing for them. This can be supported for some students who may not be able to access their *Virtual Class* account due to technical errors and so on. However, this is a natural thing considering that each student has different interests and creativity in learning motivation to be able to use *Virtual Class* and because not all lecturers use *Virtual Class* in learning, therefore the use of V-Class has not become a common thing for students.

4.2 Experience in using Virtual Class

Regarding the experience of using *Virtual Class*, 92.9% or 118 students felt pleasant, although there were 8.7% of students who felt unpleasant. Flexibility in time and place, being able to develop digital skills, cost and time savings can be a pleasant reason for them but it is different if students who do not like technological developments and innovations and do not want to be open to change will feel unpleasant in using *Virtual Class* in taxation lectures.

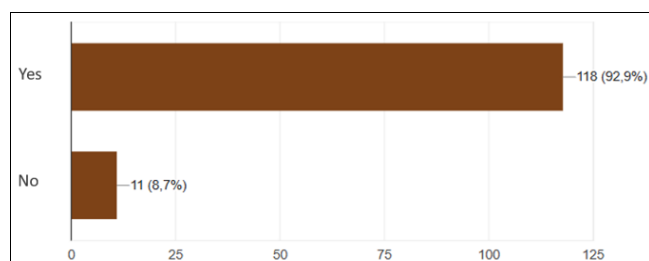


Fig 2: Experience using Virtual Class

4.3 Understanding related to the roadmap for using Virtual Class shared by lecturers

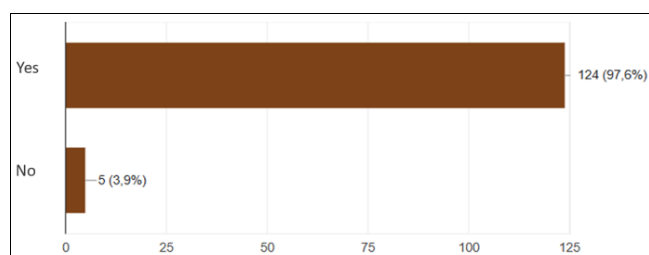


Fig 3: Understanding of the roadmap for V-Class utilization

According to the survey, 97.6% of students claimed that the roadmap for using *Virtual Class* shared by lecturers was easy to understand. This shows that most students find it helpful to have clear guidance on the use of online learning platforms. On the other hand, only 3.9% of students found it difficult to understand the roadmap, indicating a need to improve communication and support for this small group. This is a challenge, especially for students who have difficulty in understanding the roadmap. Lecturers should endeavor to provide additional support, such as Q&A sessions or training on the use of the platform. With this inclusive approach, it is expected that all students can benefit from *Virtual Class* and achieve optimal learning outcomes. The active involvement of lecturers in providing guidance and feedback is also very important to ensure that all students, including those experiencing difficulties, can understand and utilize the virtual classroom well.

4.4 Taxation Material in Virtual Class

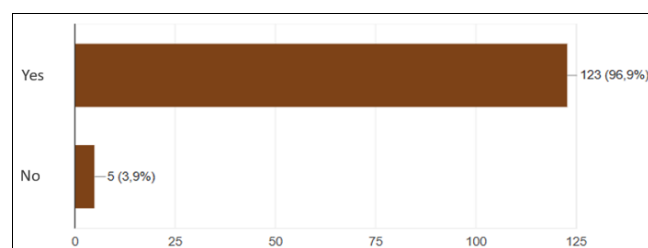


Fig 4: Taxation learning using virtual class

Based on the results of research conducted on 127 students, 96.9% stated that the material uploaded on the *Virtual Class* application was easy to understand, while only 3.9% felt otherwise. This figure shows that the majority of students feel helped by the effective way of delivering material.

4.5 Accessing taxation course material in the Virtual Class

According to data obtained from a survey conducted by an educational institution, 96.1% of students stated that they found it easy to access taxation course materials through the *Virtual Class* application, while only 3.9% felt otherwise. This shows that the use of technology in education, especially in complex courses such as taxation, greatly affects the effectiveness of learning.

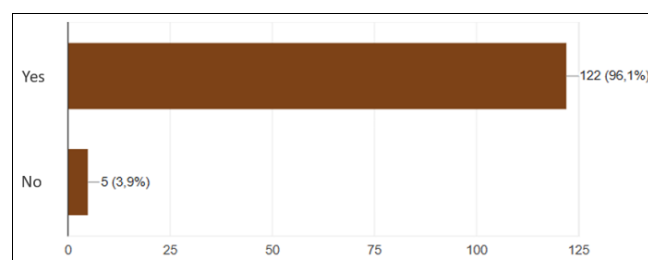


Fig 5: Access taxation course materials using Virtual Class

However, while many students find it easy to access the materials, there are some challenges that need to be addressed. For example, not all students have stable internet access, which can hinder the learning process. According to data from the Indonesian Internet Service Providers Association (APJII), around 20% of Indonesians still do not have adequate internet access (APJII, 2024)^[4]. This shows that although virtual classrooms offer many conveniences, the digital divide is still an important issue that must be addressed.

4.6 Benefits of using Virtual Class in taxation courses

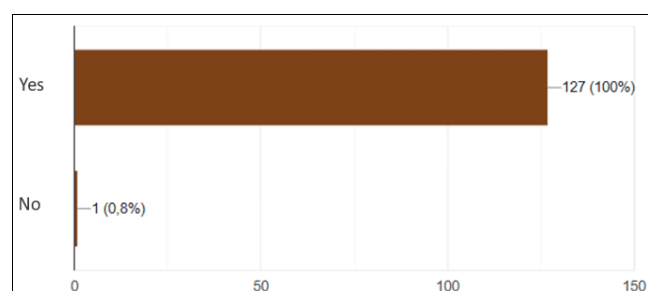


Fig 6: Benefits of using virtual classroom in taxation course

Virtual Class makes it easy for students to submit assignments anywhere. With a platform that supports the collection of assignments in digital form such as Pdf or Document, students can submit assignments without having to meet face to face with the lecturer. In this study, it is almost 100% that students find it easy to collect assignments online compared to traditional methods. This shows that *Virtual Class* facilitates the process of collecting assignments more efficiently.

4.7 The impact of using *Virtual Class* on taxation courses

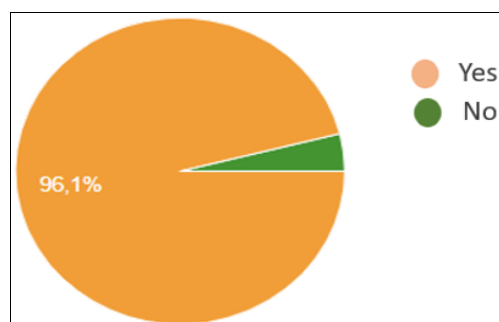


Fig 7: Impact of using *Virtual Class* on taxation courses

96.1% of the total respondents answered that the existence of *Virtual Class* as a medium for sharing material, collecting assignments, or virtual discussions has an impact on learning that is increasingly effective and efficient. With all the advantages and challenges, *Virtual Class* remains a relevant solution in facing the dynamics of education today.

5. Conclusion

The use of V-class learning media in learning taxation courses can be said to be optimal as a form of implementation of e-learning-based learning methods. The results of the implementation of e-learning in taxation courses using virtual classes, can be seen from the high percentage of research results consisting of; 1) Not new and familiar students use V class to study in taxation courses, 2) Get a pleasant learning experience by using the *Virtual Class* application in learning taxation, 3) The roadmap for using the *Virtual Class* application for taxation courses provided by lecturers is easy to understand, 4) Uploaded material in the *Virtual Class* application is easy to understand and understand, 5) Students easily access taxation course material in the *Virtual Class* application, 6) The existence of *Virtual Class* makes it easy to collect assignments in virtual form, 7) Students reveal *Virtual Class* has an impact on learning that is increasingly effective and efficient.

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