Conference Paper

Using the Blended Learning to Enhance Students' Engagement and Learning Experience in Taxation

Rediana Setiyani, Harnanik, Susmy Lianingsih, and Nurdian Susilowati

Department of Economic Education, Faculty of Economics, Universitas Negeri Semarang, Indonesia

Abstract

This paper examines the student engagement and learning experience in taxation course using blended learning. Blended learning is a combination of face-to-face learning experiences and online learning experiences which aim to complement each other in order to support and enhance student learning. This paper presents the research findings questionnaire surveys of students who currently study taxation course. The questionnaire was developed and sent to all taxation undergraduate course in Faculty of Economics. Students find that blended learning gives greater flexibility of being able to complete assignments any place and any time. With the adoption of a wide range of delivery methods, blended learning can successfully improve students' experience and enhance their engagement. It represents an opportunity to integrate the innovative and technological advances offered by online learning with the interaction and participation offered in the best of traditional learning "face to face". "Face to face interaction" with students is important as students require reassurance and on-going support from lecturers. Providing training for students to use ELENA software in order to equip them to fully utilize blended learning is also essential. Finally, allocation of internet capacity and resources for the development and maintenance of ELENA is also key to its success.

Keywords: blended learning, student engagement, learning experience, taxation

Corresponding Author:
Rediana Setiyani
redianasetiyani@mail.unnes.ac.id

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1. Introduction

Student involvement has been an important topic in the academic literature since the mid-1990s (Trowler, 2010)[1]. Student involvement is the time and effort that students devote to activities that are empirically related to the desired results of schools and institutions with the aim of encouraging students to participate in these activities. Thus; increasing student engagement has a significant positive influence on student learning and results (Kuh, 2009)[2]. Student engagement concept is defined as the quality and quantity of student psychology, cognitive, emotional and behavioral reactions to

the teaching and learning process, both inside and outside the classroom to achieve maximum learning outcomes (Gunuc & Kuzu, 2015)[3]. Whereas; Trowler (2010)[1] states that student engagement is related to the interaction between time, effort and relevant resources invested by students and their institutions to optimize student experience and improve learning outcomes and an effort to develop students and the performance and reputation of the institution. One of the efforts made by lecturers to increase student engagement in the millennial era is through the use of blended learning methods.

Blended learning is an ease of learning that combines various ways of delivery, teaching models, and learning styles, introducing various media choices for dialogue between facilitators and individuals who are taught. According to Bersin (2004)[4] blended learning is also a combination of face-to-face teaching and online teaching, but more than that as an element of social interaction. In detail the blended learning is a learning approach that integrates face-to-face traditional learning and distance learning that uses online learning resources and a variety of communication options that can be used by educators and students.

According to Garrison and Vaughan (2007, p. 9)[5] blended learning is the thoughtful fusion of face-to-face and online learning experiences. Similarly, Doolan, Thornton, and Hilliard (2006, p. 14)[6] define blended learning where students actively engage with the technology alongside traditional face-to-face meetings and class contact. In this way, educators encourage learning by acting as a facilitator orchestrating the cocreation of understanding with learners and between learners. Educators build learners' into the curriculum design by giving learners control over parts of their learning environment; this includes creating learning-oriented assessment designs. This requires setting up the conditions such as the group, technology or blend, and to design learning activities which are divisible by the number of group members, and are interdependent which means each group member has a structured job to do and is more likely to encourage individuals to actively engage with learning.

Jennifer Dickfos et al (2014)[7] produced findings that blended learning had a positive impact on flexibility in assessment both from the perspective of students and teachers, as well as student self-reflection and student achievement. Martina A. Doolan. (2013)[8] resulted in the findings of students and lecturers who were able to make variations in learning so they could increase the activity and student engagement in learning. Students become more involved in the learning process so learning objectives are achieved. Besides that, students can interact effectively with teachers and fellow students. T Van Oordt (2016)[9] explains that students increase their learning achievement

after lecturers apply blended learning in learning. It means that blended learning has a significant effect on learning activities and student achievement.

Joanna Poon (2012)[10], both academics and students found that blended learning provides greater flexibility for students who learn with learning styles and study rooms. With the adoption of various delivery methods, blended learning can successfully improve student experience and increase their involvement. Whereas, Aleksander (2016)[11] produced findings that the e-course structure, workload demands, uniformity of activities and simplicity associated with relevant activities did not have a significant impact on perceived benefits - both in each subgroup analyzed. Furthermore, the general impression of e-courses, their consistency with face-to-face learning and the responsiveness of lecturers have a significant positive influence on student perceptions.

This paper starts with a discussion of the definition of blended learning and reasons using blended learning as a teaching method in taxation courses. It identifies successful implementation of blended learning, students' engagement, students' experience of using blended learning and their perception of it. It also discusses the learning experience and student engagement in taxation courses. These discussions form the basis of recommendations for the implementation of learning and teaching practices and approaches which will enhance students' learning experienceand engagement. Finally, the suggested areas for future research were also mentioned.

2. Methods

The descriptive method approach adopted for this study has involved data collection by questionnaire surveys with students of taxation courses in Universitas Negeri Semarang. The research was conducted in March 2010 to June 2019. There are two research instruments are used, namely; student engagement instruments and learning experience instruments. Student engagement and learning experience questionnaires were adopted from Joanna Poon (2012)[10] research, both academics and students found that blended learning provides greater flexibility for students who learn with learning styles and study rooms. With the adoption of various delivery methods, blended learning can successfully improve student experience and increase their involvement. The measures of student engagement used four engagement indicators. This new measure consists of 20 items and uses a likert type scale renging from 1(total disagreement) to 6 (total agreement). The four dimensions of engagement feature 5-items per scale and include items such as the following: cognitive (e.g., "When writing my work, I begin by making a plan for drafting the text."), affective (e.g., "My school is a place where I feel excluded."),

behavioral (e.g., "I am absent from school without a valid reason.") and agentic (e.g., "During classes, I put questions to the teachers.").

The questionnaire was sent to twenty student accounting education and their comments were acted on prior to conducting the major survey. The questionnaire was constructed using google form, an online application that allows for easy online survey distribution. This questionnaire was sent to all accounting education students. The e-mail address of all students were identified through google form quetionnaire. A total of 20 questionnaires were sent out and all of them were giving a response. The first section of the academic questionnaire asked for background information of respondents, the second section asked about their student engagement, the third section asked about their learning experience, and fourth section asked comment on blended learning.

3. Discussion

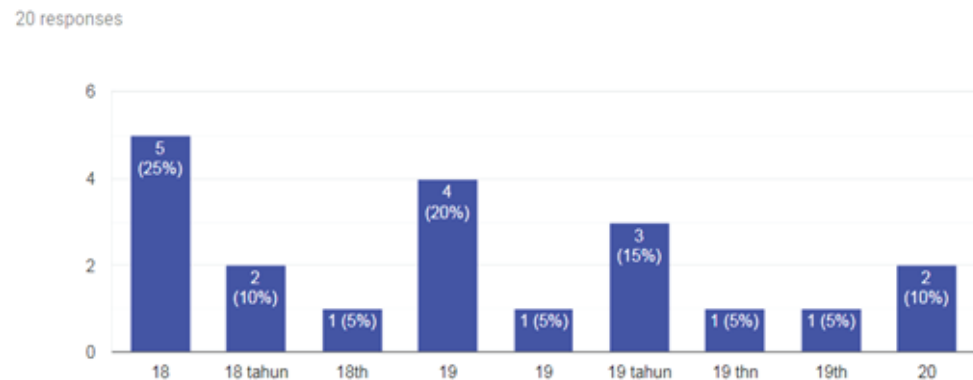### 3.1. Student Engagement

The questionnaire were requested to send an invitation to complete their students to collect their background information about respondent, student engagement, learning experience, and views on blended learning. A total of 20 completed student questionnaires were returned.
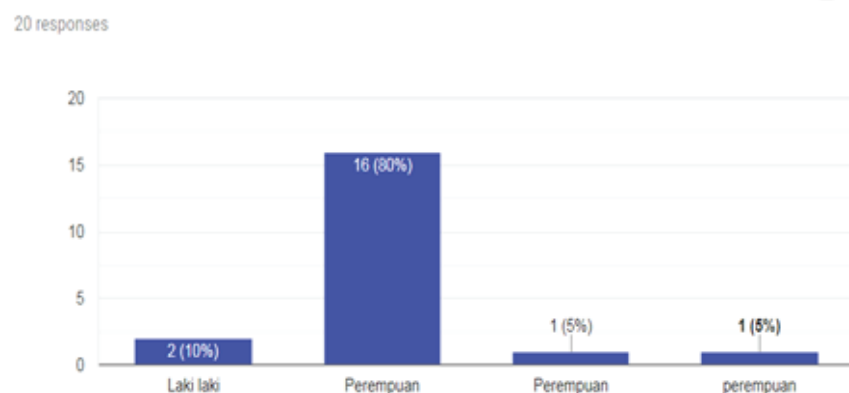
Figure 1: The student questionnaires were returned.

The number of all respondents is 20 students consisting of 18 female students and 2 male students. These students are students who are active in the even semester 2019/2020. The following is the distribution of respondents' ages as follows.

20 responses

Figure 2: The distribution of respondents' ages.

The 18-year-old respondents were 8 students. Whereas, respondents aged 19 years are 10 students and respondents aged 20 years are 2 students. Furthermore, student engagement when blended learning is as follows.

Based on Table 1, it can be seen that the application of blended learning can shape the behavior of students to routinely plan before he does the assignment. That is, he is always ready when there is an assignment from the lecturer so he is not confused or late in collecting assignments. Students also have high creativity so they can associate taxation material with one another. So students easily remember and understand the material. It is supported by the perseverance of students in learning the material before learning begins. That is, they have strong initial knowledge that makes it easier to understand the lesson. Students also have learning habits every day, so when they learn they are really ready.

Very few students are alienated in class, because they feel they have class and are easily adapted to classmates. So they feel liked by every friend. However, there are some students who feel themselves in class. It is because they come from different regions so it is difficult to communicate appropriately. The number of absences is very low, meaning that most students always take part in learning and rarely leave the class without reason. When learning, students rarely bother their friends or feel disturbed. Because they focus on learning and enthusiasm every time the lecturer gives an opportunity to think. Besides that, none of students spoke rude and rude towards the lecturer. The phenomenon that occurs is that they really like stories with lecturers both related to material and personal problems. So the learning process is full of warmth and togetherness.

Based on the results of the study, the first student engagement indicator developed by Veiga (2013)[12] was cognitive in the high category meaning that students had good knowledge in learning. The second indicator is affective in a fairly high category,

TABLE 1: Mean Student Engagement.

No	Statements	Mean	Categories
	Cognitive		
1.	Arrange planning before working on the task	3,8	High
2.	Linking material to one another	3,45	High
3.	Search for material before learning	3,15	Neutral
4.	Try to understand the material	4,2	High
5.	Study everyday	3,05	Neutral
	Affective		
6.	Are alienated in class	1,85	Low
7.	Easily get friends	4,15	High
8.	Easy to adapt in class	4	High
9.	Friendship (liked by many classmates)	4,15	High
10.	Alone in class	1,75	Very low
	Behavioral		
11.	Absent without reason	1,45	Very low
12.	Leave the class	1,65	Very low
13.	Interfering with classmates	1,45	Very low
14.	Rude towards lecturers	1,05	Very low
15.	Disturbed by friends	1,85	Low
	Agentic		
16.	Asking questions during learning	3	Neutral
17.	Confide with the lecturer	2,35	Low
18.	Communicate with lecturers if there is interesting material	3	Neutral
19.	Express opinions	3,25	Neutral
20.	Give advice to lecturers	2,25	Low

Source: data processed, 2019

meaning that there are some students who feel alone and do not have friends. This could be due to regional differences and culture so it needs longer adaptation. The third indicator is the measurement of student behavioral engagement in very low categories, meaning that students are rarely absent when learning. The fourth indicator is agentic in a fairly high category, it means that only some students actively express their opinions and ask questions to lecturers.

The results of the study are similar to those of Reeve, J., & Lee, W. (2013)[13] that student engagement plays a very important role in achieving academic and school dropout success. This can be seen from the enthusiasm and sincerity of students in

learning which is seen from the aspects of cognitive, affective, behavioral, and agentic. Furthermore, students will also be motivated to learn so they can improve their learning achievement. T. Van Oordt, Ingrid Mulder (2016) [9] also produced a meeting that students consider e-learning as a learning aid. The use of e-learning does not have a direct significant impact on academic achievement, however, it seems to have a positive impact on learning and management of learning.

3.2. Learning Experience

More than half of student respondents to the questionnaire (90 per cent) did not have previous experience of using blended learning (ELENA). For those who have experience of using blended learning, they mainly gained it through previous study in colleges, schools orthe University. It is in accordance with Table 2 as follows.

TABLE 2: Experiences having Blended Learning.

	Respondents	
	No	Yes
Knowledge of learning using blended learning	18 (90%)	2 (10%)
Experience learning using blended learning	17 (85%)	3 (15%)

Source: data processed, 2019

Students commented on the training that is needed for colleagues who are new to blended learning. They consider IT training to be of high importance, though students commented that perhaps the best way to gain IT knowledge is through hands-on experience. Workshops on the use of relevant software and ELENA were also considered useful. It is in accordance with pie chart1 as follows.
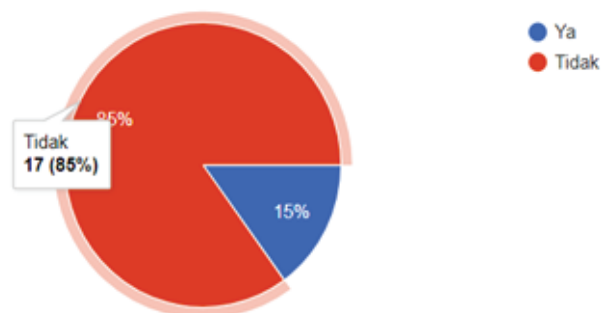

Diagram 1 shows that 17 students stated that they had never attended ELENA training. They also had never participated in the blended learning socialization using ELENA on Campus. While 3 students stated that they had participated in Elena's training. Therefore it is necessary to collaborate in the academic field and department to succeed

in implementing blended learning in learning. The training and guidance directed by lecturers and sharing with friends. The students stated that they do not have subject matter using ELENA in first semester. They only used ELENA during second semester so it was quite difficult. During first semester there is no training ELENA and using blended learning so many students are confused. The students learned it by autodidag. students learn to use ELENA in groups so that they are easy to understand. if there is a menu that is not understood, they contact the lecturer by telephone. Besides that, they also saw the ELENA usage tutorial in youtobe. incidentally there was a lecturer who made the video and uploaded it in youtobe. It really helps students to use the application. Blended learning is actually fun because it is not boring and monotonous explanation from the lecturer. Therefore a blended learning manual is needed to make it easier for students to learn. The most effective aspect in using effective blended is time efficiency. Because when collecting tasks can be collected wherever and whenever. Or if there are substitute courses we can have discussions in the forum without face to face.

Furthermore, 11 (55%) students said that in the student handbook they explained a little about the application of the blended learning method, whereas 4 (20%) students said it was explained in the book / material, 4 (20%) students said they did not know, and 1 (5%) students said that it was not explained in the material. The following are the comments from respondents as explained in the following pie chart 2.
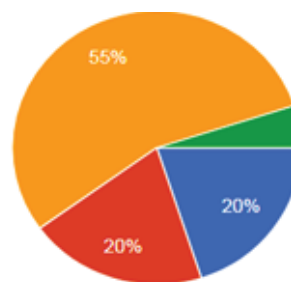
Students have sufficient training and guidance in the use of blended learning methods. In contrast, the majority of respondents (55 per cent) are not sure whether blended learning teaching methods were sufficiently explained in module handbooks. It is possibly due to students not even being made aware that they are taught by blended learning as the tutors did not explicitly mention it. In terms of support for using blended learning, student respondents expressed the need to receive clear guidance and demonstration of how to use the online learning resources. This echoed the comments in the literature on the importance of skills training in order to experience successful use of blended learning (Harris et al., 2009)[14]. It also reinforced the academics' comments on the need to provide more support to students.

Furthermore, there are many advantages to using the blended learning method. as many as 20 students agreed that blended learning brings many benefits such as being able to be accessed anywhere and flexible in its use (such as sending assignments wherever and whenever). The most effective aspect of using blended learning is that it can be done at any time in accordance with the predetermined time, if there is a substitute course for discussion in a forum chat at ELENA without face to face, if no lecture meeting can continue to run by giving assignments, collecting assignments sent via ELENA to be simpler, and time efficient. The results of the study are in accordance with T. Van Oordt, Ingrid Mulder (2016)[9] that students have access to learn to use ELENA. They assume that ELENA can be helpful in learning, efficient, and practical to use. Although not necessarily the use of blended learning can improve learning outcomes, but it seems to have a positive impact on the learning environment and student involvement.

It is in line with the Blended Learning Theory (Thorne, Kaye., 2003)[15] the face-to-face contact time was reduced by 25 per cent (students were relieved of the first of four weekly contact sessions), to allow students time to prepare for class by using the supplementary tools (Graham et al., 2013)[16]. Dickfos Jennifer et al. Found that blended learning has a positive impact on flexibility in assessment (both from the perspective of students and teachers), student self-reflection and fairness and efficiency in practice. Both academics and students found that blended learning provides greater flexibility for students who learn with learning styles and study rooms. With the adoption of various delivery methods, blended learning can successfully improve student experience and increase their involvement (Joanna Poon, 2012)[10]. Susilowati, Nurdian., and Latifah, Lyna (2016)[17] showed that there were differences on students' learning outcomes for the materials of adjustment entries between students who were taught by blended learning approach and those who were taught by conventional method. Thus, accounting lecturers are needed to improve their teaching and learning processes especially on learning design and assessment. But to lead to the implementation of 100% e-learning, often the readiness of human resources (HR) is one of the challenges. Blended is a mixture, a good combination and learning is a learning process that utilizes a variety of activities and media both physically and virtually. It needs the support of university leaders, faculty, departments, and staff in each unit to facilitate blended learning using ELENA by increasing the capacity of the internet. So there are no obstacles when learning such as sending assignments, accessing ELENA, and chatting in the system.

There are many disadvantages using blanded learning such as problem of internet network, file delivery must be in the form of a hard file. The most ineffective aspect in

using blended learning is the lack of training, so many students still don't understand. So that this alone will hinder the lecture. Besides that, the students confused using discussion forum at ELENA so the excersice can't delevery well, the appearance of the system is a bit complicated so it is difficult to understand in a short time, sometimes it's difficult to acces.

Upadhyaya and Mallik (2013)[18] claim that e-learning involves interaction between people and processes. Namely that it has to be treated as a socio-technical system rather than a social system, only considering the people aspect,

e.g. students, teachers and other stakeholders, or a technical system, only considering the standards and processes aspect, e.g. course content, technology, learning management system and content management tools. E-learning is a complex process that depends not only on these aspects in isolation but also the interaction among them. A successful e-learning system must at least be designed with good and adequate programme content, which is presented well and can be accessed easily, and allows high user participation and involvement in the virtual learning environment.

4. Conclusion

Blended learning as an approach to enhance students' learning experiences and engagement in accounting education. It discuss students' views on learning experience and students engagement and the advantages of using blended learning. It also discussed the effectiveness using blended learning. Blended learning provides greater flexibility of learning for students and enhances student learning experience, in turn, this improves student achievement. It enhances the student learning experience by creating opportunities for students to improve their understanding through their own exploration of topics. Blended learning cannot totally replace face-to-face contact with students as students require re-assurance and on-going support from lecturers.

In order to have successful implementation in blended learning, universities must be prepared to invest time and other resources to develop and maintain a successful blended learning environment and internet capacity. Furthermore, a substantial time commitment is also needed at the start-up phase and continued maintenance throughout. Although the IT is an important aspect, the most important element for successful implementation of blended learning is the understanding lecturers' and students' preferred learning method.

In terms of recommendations to students and lecturers needed training or workshop blended learning using ELENA. As for institutions, they must be realistic about the

investment of time and resources that are required in both the developmental and implementation phases. The suggestion for future research, it is important to investigate the impact of blended learning on academics achievement. Also, the lecturers' view of blended learning. we plan to acquire the data on student's performance and identify how selected aspects relate to a better performance.

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