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Comparison Analysis of The Effectiveness of Online and Offline Clasess in Following Tax Brevet Training on Anccounting Students of Universitas Komputer Indonesia During the Covid-19 Pandemi

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A B S T R A C T S

This study aims to compare the effectiveness of online and offline classes in participating in tax brevet training. This research uses quantitative research methods, namely surveys. We did this by using a questionnaire via Google Form. The results of this study show that 60,5% of accounting students choose the offline class method as an effective method for learning. While 25% chose the online class method as an effective method for participating in tax brevet training. And as many as 14.5% of students chose neutral. This is because online classes have more problems and obstacles when compared to offline classes. So, according to the survey results, we conclude that offline classes are more effective than online classes. This study was conducted to determine the effectiveness of online and offline classes in participating in tax brevet training.

A R T I C L E   I N F O

1. INTRODUCTION

Brevet is a license for an ability, expertise and expertise in the field of taxation. Tax Brevet is a tax training or course without or with the application of tax software. Tax Brevet is held to equip participants with knowledge and skills in the field of taxation. Tax Brevet has levels according to the material that have been provided based on applicable regulations. Tax Brevet level A is given to consultants who have mastered individual tax obligations. Tax Brevet level B is given to consultants who have mastered corporate tax obligations. And Tax Brevet Level C is given to consultants who have mastered international taxation (Janrosl, 2017). The COVID-19 pandemic was started to spread since December 2019, where several cases of this pandemic came from Wuhan China. The COVID-19 pandemic had forced several countries to carried out total lockdowns and the whole world has been placed restrictions on every public activity. When the COVID-19 started spread, all of activities that carried out by involving many people were limited. Such as activities in schools, offices, tourist attractions, and many others (Alhammadi, 2021). That thing has an impact on the economy, tourism, health and the others, including tax brevet training. Now tax brevet training is also conducted online to reduce and prevent the spread of COVID-19. Online learning is learning method that uses communication and information technology, especially web and internet (Laksana, 2021). In this digital era, there are many ways to expand learning materials. The usual way or called face-to-face is one of the easiest learning methods for humans to understand. But, with the development of technology, teachers have begun to switch to using online methods as a learning medium where that things makes students easier to obtain material. Online learning provides an interesting opportunity to not only increase the reach of education but also reduce the costs, and the most importantly is it can improve the quality of teaching and learning. However, there are many things to consider when using online classes (Rachmah, 2020). Applications in online learning used by lecturers and students are different in each place (Onyema, 2019). Discussion forums are web-based electronic platforms where people with the same interests and mindset can interact and discuss various information that can be beneficial during the teaching and learning process. However, online-based discussion forums can be hampered by several factors including network problems and poor internet connections, lack of understanding in using computers and low participation in accessing discussion forums and misuse of forums that are considered irrelevant for no purpose connected to the discussion forum (Zulfikar, *et al.,* 2029).

Research related to the comparative analysis of the effectiveness of online and offline classes in participating in tax brevet training for accounting students during the COVID-19 pandemic has been carried out previously. This makes researchers interested in continuing research related to this matter. Previously, there was a study by Wulandari *et al.,* (2020) whose research was entitled "Comparative Analysis of Online and Offline Lectures Against STKIP Muhammadiyah Muara Bungo Students." From the results of the study, it was found that online learning resulted in learning being considered less efficient and less than optimal , as well as reducing student concentration and the difficulty of students in understanding the material provided, asking questions and discussing with each other the materials studied in online learning , or what is commonly referred to as online learning . And this online learning is one of the new challenges , especially for educators who encourage them to master online learning media so that the learning process is expected to be creative so that the learning objectives get maximum results (Wulandari, *et al.,* 2020). Marinoni & Van't Land (2020) has also conducted research related to the impact of Covid-19 on students, from his research since April 1, 2020, there have been 3.4 billion people , representing 43% of the world's

population, and there are more than 80 countries that have locked down. And the steps from this lockdown itself, along with social distancing, have a big impact on universities (Marinoni & Van't Land, 2020). This research has also been carried out by Tarkar (2020) in India, entitled "Impact of the COVID-19 Pandemic on The Education System." From the results of this study, it is known that university closures also have an impact on student learning at the university. To ensure continuity in institutes and universities, it must be followed up immediately. So that the class continues to run, an online system is applied. But the problem that arises as a result of the online system is the digital divide. The closure of colleges and universities disrupts learning and also interferes with internal and public assessments of qualifications (Adnan & Anwar, 2020). Adnan & Anwar (2020) also conducted a similar study entitled "Online Learning amid the COVID-19 Pandemic: Students' Perspectives." From the results of this study, it is known that online learning cannot provide the desired results in underdeveloped countries such as Pakistan, where most students are unable to access the internet due to technical and monetary problems Lack of face-to-face interaction with instructors, response time, and lack of classroom socialization have in the past caused some of the problems highlighted by higher education students (Fitriawati & Lestari, 2022).Previous research will be compared with this study. In this study, the topic raised was Comparative Analysis of the Effectiveness of Online and Offline Classes in Participating in Tax Brevet Training for Accounting Students of Unikom During the COVID-19 Pandemic. The reference used was research that was still related to the topic. Indeed, research on the impact of the COVID-19 pandemic itself has been widely carried out in 2020 and 2021 (Fitriawati & Lestari, 2022; Soegoto, *et al.*, 2022a; Soegoto, *et al.*, 2022b). This research is not new, and the results of previous studies have similarities such as the themes raised and the methods used. What distinguishes this research from previous research is its purpose. This study aims to focus on the wishes of the students themselves during the training. After two years of adapting to the new system, many students are comfortable with the new system and are reluctant to switch back to the old system. Therefore, we carried out research related to this again, which focused on student choices regarding the most appropriate and most efficient system for the students themselves.

This study aims to compare the effectiveness between online and offline classes in participating in tax brevet training for accounting students during the Covid-19 pandemic. This study uses a quantitative research method, namely a survey that will be collected through data analysis and accompanied by asking questions through a questionnaire in the form of a Google form that can help researchers more optimally in collecting data from various responses to written questions.

2. METHODS

This research is a descriptive quantitative research with survey method. The function of this survey is to describe and analyze research results, but it is not used to create broad messages and is used to determine the number of certain components. This survey made for this study to took a sample from a population using a questionnaire in the form of a google form as a way of collecting the required data. The stages used in the research can be seen in **Figure 1** (Tarmawan et al., 2021; Febriansyah et al., 2021).
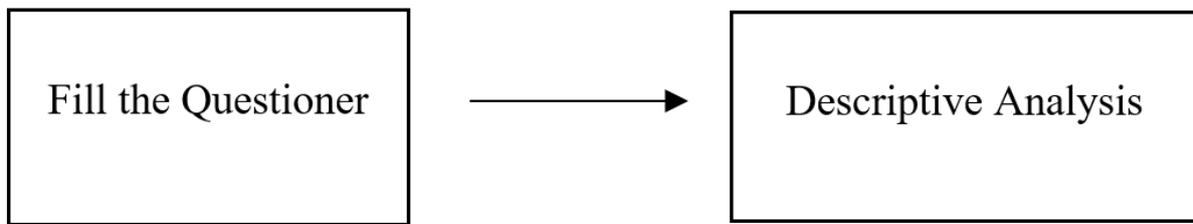
Figure 1. Research stage.

This study aims to analyze the tax brevet training for accounting students at the Indonesian Computer University. The respondents from this survey were 100 students, where these students had or are currently undergoing tax brevet class training. The time for distributing the questionnaires for this study was approximately one week. And the scale used for this survey is the Likert scale, which is a bipolar scale in statistics that is used to measure quantitative data in the form of positive or negative responses. There are three response options that we use in this questionnaire, namely agree, disagree and neutral.

3. RESULTS AND DISCUSSION

Online training or online classes is a process of teaching and learning without face-to-face meetings where the learning method requires the internet and technology. All of students around the world apply an online system for the world of education. Where this system aims to avoid crowds, which cause the transmission of Covid-19 become faster. The results of data processing base on answers from accounting students at the Universitas Komputer Indonesia which is related to the effectiveness between online and offline classes in participating in tax brevet training can be seen in **Figure 2**.
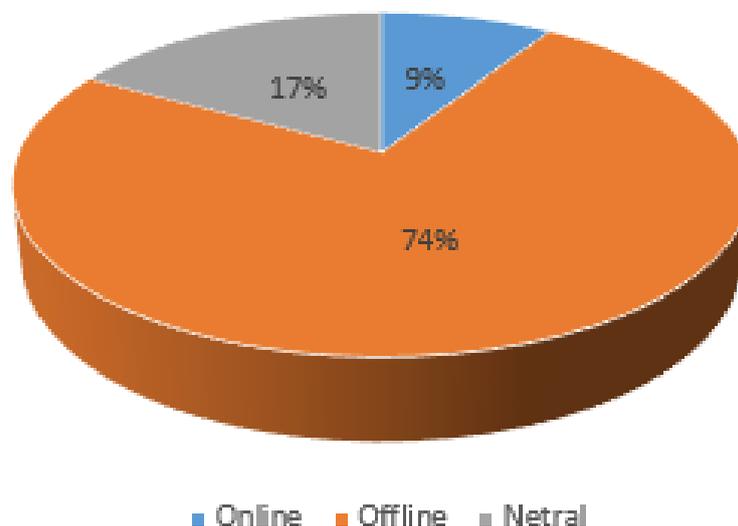

Figure 2. The most effective training methods.

Based on the results of **Figure 2**, student stated that offline training process was more effective for students, as many as 74% stated that offline training was more effective, 17% of students stated that online learning was more effective and 9% chose neutral.

Based on the results of figure 3, students stated that offline classes learning atmosphere was preferred for students, as many as 65% stated that the offline learning atmosphere was

preferred, 25% of the students stated that the online learning atmosphere was preferred and 10% chose neutral.
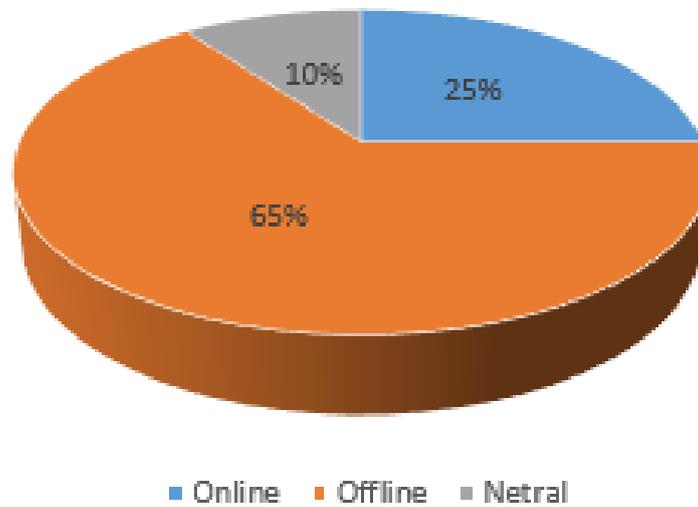

Figure 3. Training atmosphere that preferred.

Based on the results of **Figure 4**, students stated that online training classes methods have more obstacles for students, as many as 62% stated that online training methods have more problems, 29% of students stated that offline training methods have more obstacles and 9% chose neutral.
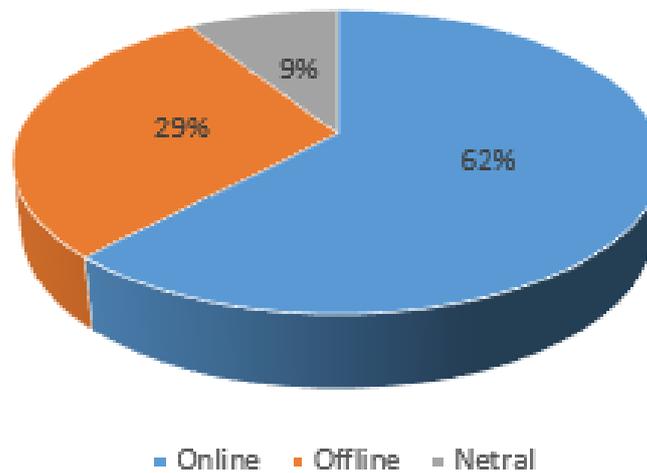

Figure 4. Training methods that have more obstacles.

Based on the results of **Figure 5**, students stated that offline training methods cost more for students, as many as 57% said offline training methods cost more, 23% students said online training methods cost more and 20% chose neutral.
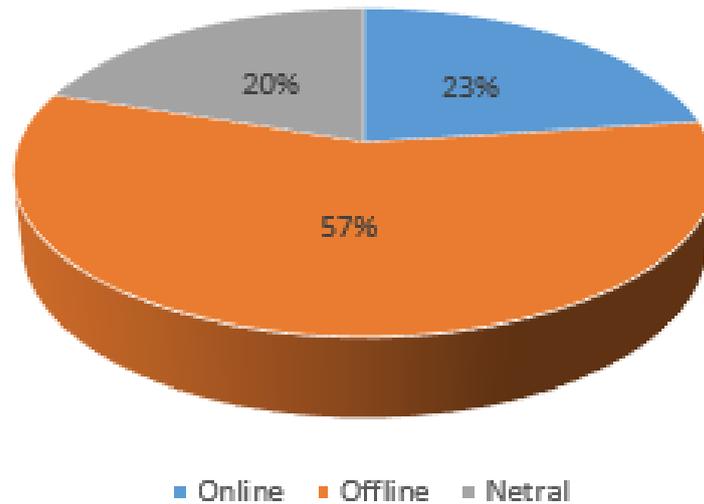
Figure 5. Training methods that cost more money.

Based on the results of **Figure 6**, students stated that offline training methods have more efficient study hours for students, 61% stated offline training methods have more efficient study hours, 27% students stated online training have more efficient study hours and 12% chose neutral.
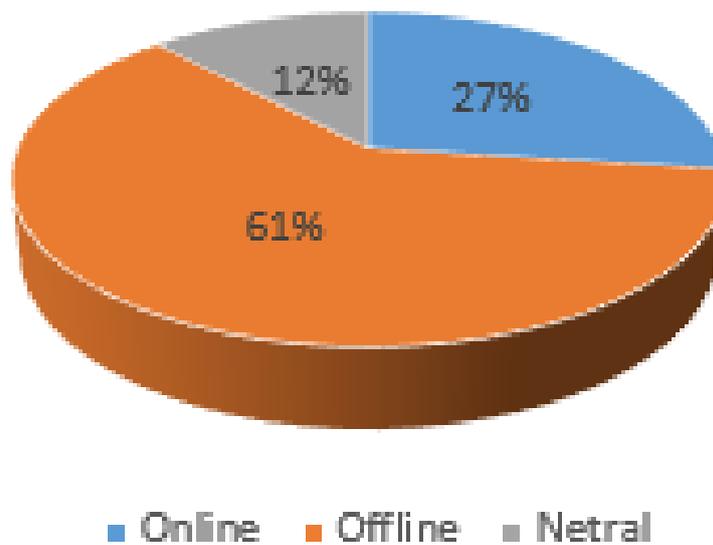

Figure 6. Training method with more efficient study hours.

Based on the results from **Figure 7**, students stated that the training method that would be chosen when the pandemic was over was the offline training method. With a percentage of 77% choosing offline, 12% online, and 11% choosing neutral.
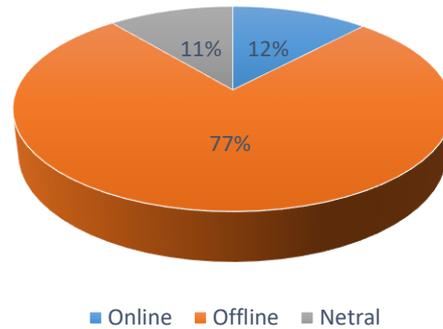
Figure 7. The preferred training method after the pandemic is over.

Based on the results of **Figure 8**, students stated that for a clearer delivery of material is offline training methods. The percentage of student choices for the offline method is 78%, for the online method 9% and the other 13% choosing to be neutral.
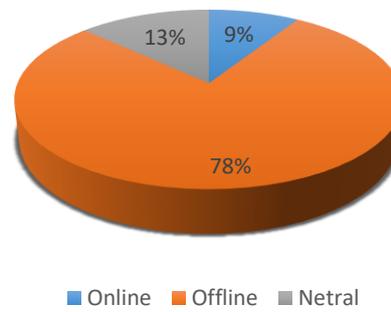

Figure 8. Training method with clearer delivery of material.

Based on the results of **Figure 9**, students stated that the more appropriate method used to master information technology that continues to develop in the world of taxation is the offline method. Where the percentage of the offline method is 68%, the online method is 26% and the other 6% choose to be neutral.
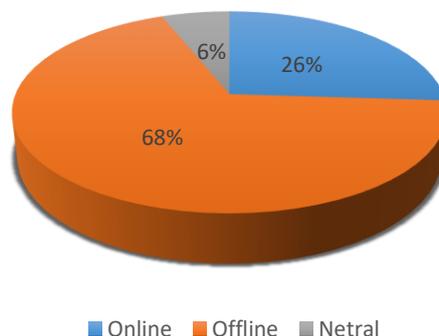

Figure 9. The most effective training method to master the information technology that is developing in the taxation world.

Based on **Figure 10**, students stated that the preferred method to be able to focus on the material being taught without being disturbed by the surrounding environment was the

offline method. With the percentage for the choice of the offline method of 76%, for the online method 14% and 10% choosing to be neutral.
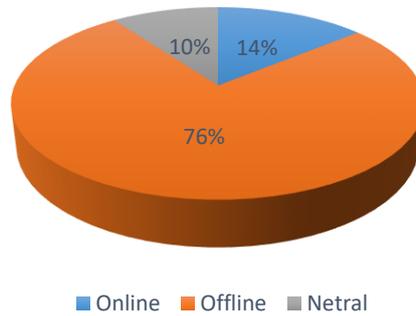

Figure 10. The most appropriate training method to focus on the material.

Based on **Figure 11**, students stated that the most effective method for honing soft skills was the offline training method. There are as many as 74% of students choosing the offline method, 11% choosing the online method and another 15% preferring neutral.
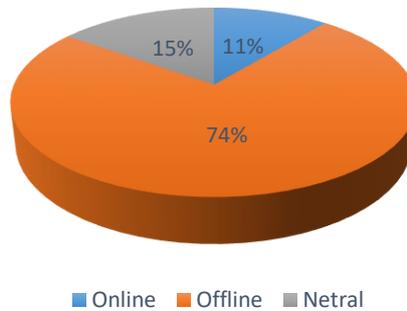

Figure 11. The right training method for improves soft skills.

Based on **Figure 12**, students stated that training method which can could interfere with mental health was an online training method. There are as many as 33% of students choose the offline method, 38% choose the online method and 29% prefer neutral.
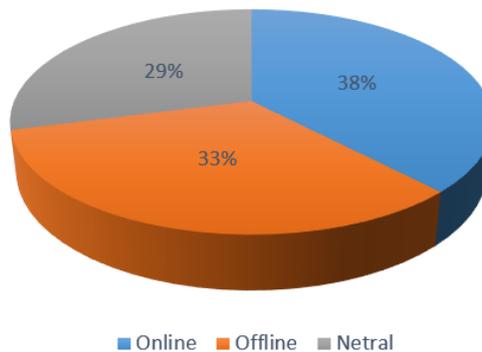

Figure 12. Training methods that can interfere with mental health.

Based on **Figure 13**, the students stated that the training method that gave more pressure was the offline training method. There are as many as 39% of students choose the offline method, 32% choose the online method and another 29% prefer neutral.
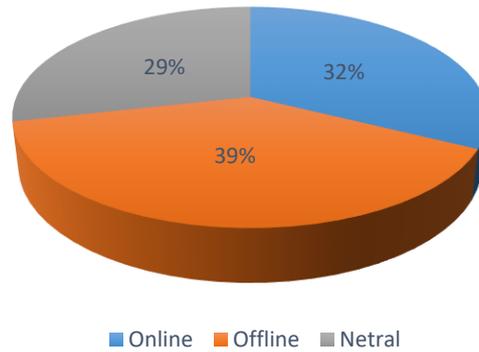
Figure 13. Training method that puts more pressure.

Based on **Figure 14**, the students stated that the training method with more tougher exams was the offline training method. There are as many as 52% of students choose the offline method, 36% choose the online method and another 12% prefer neutral.
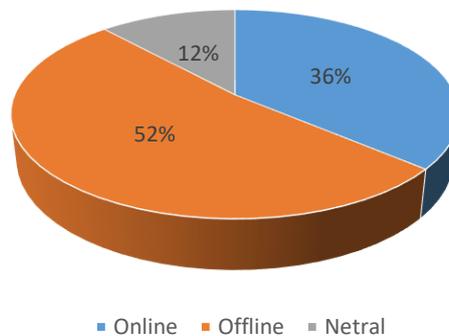

Figure 14. Training method whose exams are tougher.

Based on **Figure 15**, students stated that the training method that helps develop the mindset is the offline training method. There are as many as 64% of students choosing the offline method, 23% choosing the online method and another 13% preferring neutral.
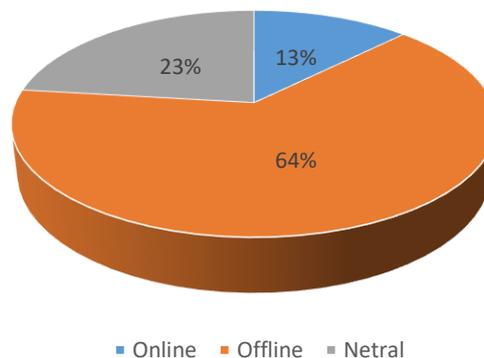

Figure 15. Training methods that help develop a mindset.

Based on **Figure 16**, the students stated that the training method that helps develop the mindset is offline training method. There are as many as 60% of students choosing the offline method, 21% choosing the online method and another 19% preferring neutral.
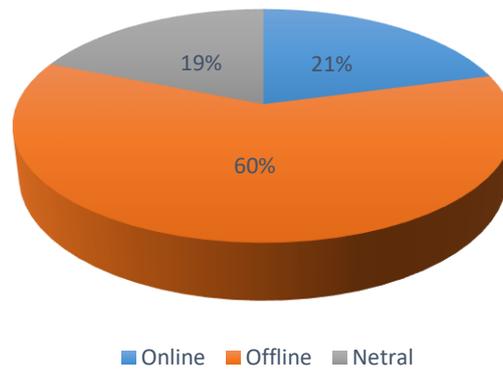
Figure 16. Training methods that have a higher interest in learning.

One of the differences between offline and online classes is the learning media. Online classes use learning media such as gadgets or laptops through online learning applications but are still supervised by online teachers. All media that is used in online classes must be connected to a stable internet network so that learning can run effectively. While offline classes generally use learning modules, worksheets, and other printed teaching materials, these classes are guided directly by the teacher face-to-face. Based on the survey, students prefer offline media as a learning method because it is easier to focus on and it is supported by an effective environment, meaning that it has fewer obstacles compared to online training methods. From an accounting point of view, offline classes are more effective. This is because to understand accounting lessons well, such as making general journals, financial reports, etc., it takes concentration from students so that they can understand the learning. Skipping one part of the learning material has an impact on being able to understand the next learning material. Because it is the internet network, this is frequently an impediment for online classes. The unstable internet network makes accounting students miss the explanation of the material presented by the teacher. Therefore, it is difficult for students to continue to a higher level of accounting lessons. Thus, according to an accounting view, offline classes are more effective for the accounting field.

4. CONCLUSION

Tax brevet training with the online method is considered less effective by accounting students at Universitas Komputer Indonesia. Accounting students of Universitas Komputer Indonesia prefer offline tax training classes. According to the results of student choices via surveys, the offline method is considered easier for students to understand the learning material because it is easier to focus and is supported by an effective environment and has fewer obstacles. The offline method is also considered to have an efficient time so that it increases student interest in learning, can hone student soft skills, and can also help students follow the development of information technology that is developing in the world of taxation. Therefore, the results of this survey conclude that after the pandemic is over, Universitas Komputer Indonesia accounting students prefer to take tax training classes with the offline method.

5. ACKNOWLEDGMENT

6. AUTHORS' NOTE

The authors declare that there is no conflict of interest regarding the publication of this article. Authors confirmed that the paper was free of plagiarism.

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