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ONLINE LEARNING STUDENT'S PERCEPTION, SATISFACTION AND CHALLENGES: SURVEY STUDY OF TAXATION COURSE

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Abstract

Malaysia has been put on lockdown due to the COVID-19 global pandemic caused by the Severe Acute Respiratory Syndrome Coronavirus 2. As a result of the pandemic, academic institutions' crisis readiness has been tested and has implications for education. Due to this, the goal of this study is to examine how students perceive online learning, including their satisfaction and challenges with it. The questionnaires have distributed to undergraduate students who enrolled in a taxation course, ATXB223 at Universiti Tenaga Nasional (UNITEN) Muadzam Campus via Google forms and analysed by using SPSS. This study employed a sample of 83 ATXB223 students from the academic year 2020 until 2022. The study's findings demonstrated that undergraduate students have a positive perception of online learning, are satisfied with it, and have a neutral feeling of its challenges. Additionally, all demographic variables—with the exception of race—had not shown statistically significant differences in how undergraduates perceived, were satisfied with, and experience challenges with online learning. These results will assist educators in creating innovative methods of instruction and learning.

Keywords: Perception, satisfaction, challenges, online learning, undergraduate students

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1. Introduction

To stop the Covid-19 epidemic from spreading over the world, many mobility restrictions and physical separation measures were put into place in 2020. Due to these regulations, several industries were impacted, including educational institutions. There is currently no cure for COVID-19, while certain medications are being researched (Wu et al., 2020). Online learning has taken the place of in-person instruction to keep students and teachers in touch (Abbasi et al., 2020). As a result, online learning was soon included in the teaching and learning processes. In this case, Universiti Tenaga Nasional (UNITEN) is also included. Throughout the epidemic, UNITEN has decided to use online teaching techniques as its primary educational format. After the Malaysian government's release of Phase 4 of the National Recovery Plan on January 3, 2022, UNITEN made the decision to use hybrid learning (mixed mode) starting in Semester 2 of 2021/2022. Throughout the pandemic year, UNITEN decided to deploy online learning using synchronous and asynchronous online teaching techniques as the main mode of instruction. Asynchronous online learning allows students to access online content whenever they want meanwhile synchronous online learning requires instructors and students to meet at a set time.

Blended learning bridges the gap between traditional and online education by combining both in-person and virtual interactions between students and teachers with the use of learning tools to accomplish learning goals (Alexander et al., 2019). Both instructors and students will need some time to adjust to the new norm of teaching-learning methods after switching from in-person learning to online and hybrid learning. Thus, the lecturers at UNITEN shared materials and course ideas, participated in online discussions (forum), published online examinations, and more using the UNITEN BRIGHTEN learning management system. Since this will be the first learning session that is entirely online, UNITEN will encounter a number of challenges specific to online learning. Hence, in order to ensure that online learning can be carried out effectively and efficiently, it is crucial to gather fundamental information from the students, such as their perceptions, satisfaction, and challenges.

This study's goal is to describe how undergraduate students felt about online learning throughout the pandemic, how satisfied they were with it, and what problems they encountered. By evaluating the degree of student perception, satisfaction, and challenge toward online learning among undergraduate students, this research aims to expand the existing studies in the field. The specific goals were (i) to assess how students' perceptions of online learning, their satisfaction with it, and how challenging they found it to be, and (ii) to examine how demographic factors differed in how they affected how students felt about online learning at the time. The results of this study will provide information and understanding of potential enhancements to online learning.

1.1. Problem statement and significance of study

Over the past two pandemic years, the world has faced numerous challenges, but the impact of online learning on both students and educators has particularly stood out. There are many advantages to online learning and education but there are also some drawbacks. Learning is made easy for the student because they can attend lessons whenever it is convenient for them. However, the usage of online learning prohibits students from taking part in actual in-class activities. Peer learning also doesn't help students. Therefore, the goal of this research are to assess undergraduates' perceptions of online learning during the COVID-19 pandemic, as well as their satisfaction with it and any challenges they encountered. The findings from this

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study will benefit higher education institutions, university administration, academicians, the general public, and other interested parties who are interested in making timely and effective decisions about the adoption of online education, as well as improving student performance during their time at university.

1.2. Literature review and hypotheses development

The main focus of the study is how students perceive online learning, how satisfied they are with it, and how challenging it is during the pandemic. According to Muthuprasad et al. (2021), it is crucial to take learners' preferences and perceptions into account while developing online courses to promote successful and effective learning. Therefore, any efforts to improve the efficiency of online learning must take into account the students' perceptions. Numerous studies have shown that students'perceptions of online learning are significantly impacted by the instructor's interactions with them (Swan et al., 2000; Sumaiyah et al., 2021). Despite the findings of Abbasi et al. (2020), students didnot prefer online training to in-person instruction during lockdown scenarios (negative perception). Thus, *H1: There are significant differences in how people perceive online learning.*

Students are significantly impacted by the sudden shift to fully online learning. As a result, a key concern for universities is ensuring student satisfaction with their educational experience. A person's emotional response to their expectations and the reality they encounter is referred to as their level of satisfaction (Taufik & Alam, 2022). Tran and Nguyen (2021) stated that universities should prioritize enhancing course quality, providing students with the necessary information and skills, andfostering a sense of belonging to the university community to boost student satisfaction. Numerous research has examined students' happiness with online learning and found that it is essential for the adoption of e-learning and its successful outcome (Sumaiyah et al., 2021; Hettiarachchi et al., 2021; Sharma et al., 2020). According to Sultana and Khan (2019), students generally have a neutral impression of their online classes. They are moderately satisfied with the lecturers' delivery quality and feel similarly about the e-platform. As per Hammouri and Abu-Shanab (2018), a system will havehigher student satisfaction if it is effective, well-designed, secure, easy to use, and simple to access. Additionally, a study by Zheleva et al. (2015) showed that e-teaching raised students' levels of satisfaction with their education. Thus, the second hypothesis will be, *H2: There is a significant difference between satisfactions with online learning.*

In Malaysia, universities have switched some of their classes to the online format in order to maintain the continuity of the process of teaching and learning (Ismail et al., 2020). As a result, education has improved and become more engaging for the students and lecturers. Although there are many technologies available for online teaching and learning, they can occasionally cause issues and be challenging (or constrained). According to Haron et al. (2021), there were five significant challenges for students when learning online (due to network restrictions, reduced interaction, technical subject difficulty, the new norm for classroom involvement, and stress). Barrot et al. (2021) found that college students faced a variety of different types and degrees of online learning problems. The home learning setting presented the biggest difficulty for them, whereas technical literacy and proficiency posed the least difficulty. In addition, Rasheed et al. (2020) found that the most typical issues that students have with online classrooms are technology use and proficiency. Hence, the third hypothesis will be, *H3: There is a significant difference between challenges (technical conditions, environmental factors, and teaching learning styles) with online learning.*

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2. Research Method

The student population is the students who enrolled in the taxation course ATXB223 at the College of Business and Administration (COBA) UNITEN Muadzam Campus in the academic years 2021 and 2022. The information was gathered through online questionnaires and analysed with SPSS version 27. This study used a convenience sample of 83 students from the taxation course (equivalent to 70% of the population of 113 ATXB223 students. Sumaiyah et al. (2021) and Muthuprasad et al. (2021) were the sources from which the questionnaire was taken and modified. The questionnaire's first section asked students to provide information about their demographics (gender, race, CGPA, and place of residence), the internet access, that they used for their online courses, the device used for online learning, and the method of online learning. The second section used a Likert scale (1= less effective/disagree to 5 = much more effective/agree) to gauge respondents' perceptions of online learning, their level of satisfaction with it, and its challenges.

3. Results

To measure the level of student perception, satisfaction, and challenges, descriptive statistics are used. The results are reported as frequencies, percentages, mean, and standard deviation. This information can be used to learn some tips on how to organise effective online classes during the pandemic. The normality test uses to determine if the data used is normal or abnormal distributed. The Kolmogorov-Smirnov statistic uses a sample size of more than one hundred. Normality is assumed if the significance level is greater than 0.05. The items in the questionnaires, on the other hand, have a significant level of 0.000, indicating that the distribution in question is not normal (Kumar et al., 2013). To assess the internal consistency and dependability of the study's measurements, a reliability test is conducted. The overall reliability test analysis result was 0.812 with each item score being more than 0.885 as shown in Table 1. This finding demonstrates the validity of the questions for further analysis (Coakes, 2012).

Table 1. Reliability test

	Cronbach's Alpha	No of items
Perception	0.909	7
Satisfaction	0.951	5
Challenge – Technical conditions	0.894	3
Challenge – Environment factors	0.885	3
Challenge – Lecturers teaching styles	0.947	7
ALL	0.812	25

As shown in Table 2, 77.1 % were female and 22.9 % male among the respondents who respondedto the survey. Ninety-two percent of responders are Malay. 56.6% CGPA is from 3.50 to 4.00. 62.7% of respondents were from the rural area. Most respondents use Wi-Fi to access the internet instead of using mobile data. 47% of respondents preferred to use the laptop during online learning classes. 56.6% of the respondents state synchronous learning is an online learning method.

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Table 2. Demographic profile (n = 83)

		Frequency	Percentage
Gender	Male	19	22.9
	Female	64	77.1
Race	Malay	77	92.8
	Chinese	2	2.2
	Indian	4	4.8
CGPA	3.50 – 4.00	47	56.6
	2.50 – 3.49	29	34.9
	2.00 – 2.49	6	7.2
	Below 2.00	1	1,2
Place of residence	Rural	31	37.3
	Urban	52	62.7
Internet Accessibility	Wi-Fi	45	54.2
	Mobile Data	6	7.2
	Both	32	38.6
Device used for Online Learning	Hand phone	2	2.4
	Tablet	1	1.2
	Laptop	39	47.0
	Tablet & Laptop	31	37.3
	Hand phone & Laptop	10	12.0
Online learning methods	Synchronous Learning	47	56.6
	Asynchronous Learning	14	16.9
	Both	22	26.5

The level of perception, satisfaction, and challenges of online learning are summarized in Table 3 in a descriptive analysis. The perceptions of online learning found ‘good’ with a mean score above 3.00 as equally effective (P1, P2, P3, P4, P6, P7) to much more effective (P5). The findings are consistent with a study by Omar et al. (2021), which discovered that the majority of students preferred online education and that students' perceptions of it are generally positive.

Regarding their satisfaction with online learning, the means was nearly 4.0 which most of the respondents responded: “somewhat agreed” (S3, S4, S5). The result is consistent with Tran and Nguyen (2021) and Taufik and Alam (2022). However, according to Taufik and Alam (2022), students are typically dissatisfied with the effectiveness of learning since they find the individual assignments given by their instructors to be boring. In contrast to Sultana and Khan (2019), students have a neutral attitude toward their online classes.

For challenges in online learning, 25.3% of respondents agree that technical conditions such as slow personal laptops and devices do give them challenges during an online class. In other words, the respondents were neutral feeling with their technical conditions (mean score of 2.94). The respondents also had a neutral feeling (mean score of 3.15) on the environmental factors, with 26.5% agreeing to the item that lack of motivation with friends and lecturers was the challenge faced during online learning (CE2). Furthermore, challenges in lecturers' teaching styles received a median score of 2.92. The respondents (32.5%) in the

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survey agreed that their lecturers gave them too many duties to do in a short amount of time and that they lacked the ability to keep students' attention (30.1%). The result contradicts Ismail et al. (2020).

In conclusion, this study shows that students' perceptions of and satisfaction with online learning are positive, although they have a neutral feeling toward the challenges of taking online classes.

Table 3. Level of perception, satisfaction and challenge on online learning

	1 (%)	2 (%)	3 (%)	4 (%)	5 (%)	Mean	SD
Perception							
P1	1.2	18.1	**42.2**	16.9	21.7	3.3976	1.05853
P2	2.4	15.7	**41.0**	14.5	25.5	3.4699	1.11899
P3	7.2	20.5	**37.3**	15.7	19.3	3.1928	1.18381
P4	12.0	16.9	**34.9**	15.7	20.5	3.1566	1.27339
P5	2.4	2.4	25.3	**34.9**	**34.9**	3.9759	0.96241
P6	6.0	9.6	**45.8**	18.1	20.5	3.3735	1.10112
P7	0	8.4	**42.2**	22.9	26.5	3.6747	0.96409
						3.463	**1.09462**
Satisfaction							
S1	4.8	13.3	**34.9**	18.1	28.9	3.5301	1.18257
S2	3.6	10.8	25.3	**27.2**	32.5	3.7470	1.13528
S3	2.4	6.0	22.9	28.9	**39.8**	3.9759	1.04736
S4	2.4	12.0	31.3	20.5	**33.7**	3.7108	1.13191
S5	3.6	14.5	25.3	19.3	**37.3**	3.7229	1.21287
						3.73734	**1.141998**
Challenge – Technical Conditions							
CT1	19.3	19.3	**24.1**	22.9	14.5	2.9398	1.33754
CT2	16.9	15.7	**33.7**	22.9	10.8	2.9518	1.22876
CT3	20.5	18.1	21.2	**25.3**	14.5	2.9518	1.36063
						2.9478	**1.3089767**
Challenge – Environment factors							
CE1	14.5	7.2	**28.9**	28.9	20.5	3.3373	1.29046
CE2	15.7	10.8	24.1	**26.5**	22.9	3.3012	1.35912
CE3	19.3	16.9	**36.1**	18.1	9.6	2.8193	1.22120
						3.1526	**1.29026**
Challenge – Lecturer teaching styles							
CL1	18.1	16.9	**38.6**	20.5	6.0	2.7952	1.14507
CL2	16.9	18.1	**31.3**	25.3	8.4	2.9036	1.20582
CL3	13.3	14.5	27.7	**32.5**	12.0	3.1566	1.21457
CL4	16.9	12.2	22.9	**30.1**	18.1	3.2048	1.34127
CL5	20.5	19.3	**36.1**	19.3	4.8	2.6867	1.14687
CL6	18.1	9.6	**31.3**	25.3	15.2	2.7952	1.14507
CL7	22.9	14.5	**37.5**	16.9	8.4	2.9036	1.20582
						2.9208	**1.20064**

Where,

1- Less effective/disagreed

2- Somewhat less effective/somewhat less agreed

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3- Equally effective/neutral

4- Somewhat more effective/somewhat agreed

5- Much more effective/agreed

In terms of preferred learning methods (as shown in Table 4), the most favoured learning method is a hybrid of online and in-person instruction (62.7%), while only online instruction (14.5%) is the least liked. Our finding shows that most students did not prefer to take a whole course online for the next coming semester.

Table 4. Mode of learning preferences

Learning preferences	Frequency	Percentage
Exclusive online learning for coming semester	12	14.5
Exclusive face-to-face courses for coming semester	19	22.9
Combination between the online and offline courses for coming semester	52	62.7

This study also tests the differences between demographic factors (gender and race) with the perception, satisfaction, and challenges of online learning. The result reveals that no significant differences do exist in gender, P >0.05. Thus, the results show that gender does not effect on the level of perception, satisfaction, and challenges associated with online learning. This result is supported by Kalabarathi and Aarthi (2021) and Omar et al. (2021). With a P-value of 0.03, Table 5 reveals a statistically significant difference between races and challenges (lecturer learning styles). This result contradicts Kalabarathi and Aarthi (2021).

Table 5. Differences between race with perception, satisfaction, and challenge

	Perception	Satisfaction	Challenges_CT	Challenges_CE	Challenges_CL
Kruskal Wallis H	.416	2.128	1.422	4.921	6.995
Z	2	2	2	2	2
Asymp. Sig. (2-tailed)	.812	.345	.491	.085	.030

4. Conclusion

Online teaching and learning can be made more effective and efficient by adapting and combining different teaching and learning approaches. The technological and pedagogical proficiency of online instructors is crucial. More flexibility should be allowed during teaching, and self-control should be encouraged. This would encourage students to learn whenever and wherever they want as part of lifelong learning. According to the findings of this study, overall perceptions of online learning are equally effective, most undergraduates choosing to take classes both online and in person for the upcoming semester. Students expressed satisfaction with online learning from the previous COVID-19 years, despite their neutral opinion of the challenges (CT, CE & CL). This study offers crucial knowledge about how students perceive, are satisfied with, and encounter difficulties when adopting online learning as the new norm during the pandemic to the relevant stakeholders, particularly the higher education institution.

This study had some limitations. First, the study's results are restricted by the fact that all of the respondents are from UNITEN and may not be generalizable to Malaysia as a whole (only refer to one taxation course with one lecturer). Further study could include undergraduate students from other courses

or universities. Second, even though they were encouraged to take part, students' participation in the study was entirely voluntary. Another limitation is only based on descriptive statistics, which is the mean of the agreements. As a recommendation, to achieve such true academic performance, many aspects and factors will have to be considered. Future research may look into the factors that influence students' perceptions, satisfaction, and the challenges of online learning, with the goal of benefiting students, educators, and the institution as a whole.

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