

An empirical investigation: The impact of audit learning types on students' confidence and competence during the COVID-19 Pandemic era

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Abstract

The primary aim of this study is to examine the practical effects of various forms of audit learning, including synchronous learning, asynchronous learning, and blended learning, on students' levels of confidence and competence throughout the COVID-19 pandemic timeframe. This study employs a quantitative research strategy that incorporates primary data collection methods. The research sample comprised accounting students enrolled at Universitas Muslim Indonesia Makassar in 2019. The methodology employed involves utilizing multiple linear regression analysis with the assistance of SPSS software version 22. The results of this study demonstrate that the variables related to the kind of audit learning, such as synchronous learning, asynchronous learning, and blended learning, have a statistically significant influence on the degree of competency students exhibit. The impact of various learning modalities, including synchronous, asynchronous, and blended learning, on the self-assurance of female students is significant and warrants further investigation. The results of this study indicate that various methods of acquiring knowledge, such as synchronous, asynchronous, and hybrid approaches, significantly influence students' levels of competence and self-assurance. Universities and educational institutions can utilize this to develop more effective learning approaches, particularly in times of urgency like the COVID-19 pandemic. Subsequent investigations should explore possible mediators impacting the correlation between learning styles and student aptitude and self-assurance.

Keywords: Audit Learning Type; Competence; Confidence; Covid 19

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Introduction

The onset of the COVID-19 pandemic in early 2020 has led to alterations in economic, social, and educational endeavors (Nazhifatin Khair & Soleh, 2021). Numerous positions have been downsized, resulting in a limited scope of employment prospects. According to the study of extensive data, the Central Statistics Agency (BPS) has observed a reduction in job openings. The number of advertising openings in January 2020 was 12,168. However, it declined to 11,103 in March, further dropping to 6,134 in April and plummeting to 3,726 in

May. The labor market is becoming increasingly competitive, particularly for recent graduates seeking employment in their respective fields of study (Zwagery, 2021). Furthermore, organizations will modify their recruitment strategies to prioritize competent and confident candidates (Ruspendi, 2021). Therefore, it is imperative to enhance and prepare the field of education to confront the epidemic and generate high-caliber graduates effectively.

This shift in education has led to the transformation of the traditional face-to-face learning approach into online learning. The communication between students and instructors is restricted to the virtual realm (Widyasari & Rafsanjani, 2021). This will impact the acquisition of knowledge for every student, including its effect on the competence and confidence of each individual. Competence is acquired through comprehension of the offered material, and students may experience diminished self-assurance due to over two years of little social interaction and being habituated to isolated environments. Amidst the widespread transmission of COVID-19, online learning offers students a promising opportunity to acquire skills and build confidence. When lecture activities are conducted offline or when students have graduated and are getting ready to enter the workforce, they must adapt to their surroundings, subsequently, with the availability of online learning. Students' preparedness in terms of skills, knowledge, and self-confidence must be considered, posing a challenge for lecturers and students who must be prepared for online learning (Napitupulu, 2020). The current expectation for accounting education in higher education is to produce graduates who possess both academic proficiency and technical analysis skills in areas such as humanistic and professional skills. This ensures they have a competitive edge in the workforce and can provide added value (Hajering, 2021). The audit stage is the ultimate phase in financial management within an agency or corporation when an auditor scrutinizes several aspects, such as tax management, management, and accounting. Each campus must exercise caution while establishing a robust and efficient form of audit-based learning in every class. Adopting online learning at Universitas Muslim Indonesia, which commenced in 2020, aligns with the classifications of online-based educational methods outlined (Hrastinski, 2008). These methods encompass three distinct types: synchronous learning, asynchronous learning, and blended learning.

Synchronous learning refers to the process of learning that co-occurs between the teacher and the students or in real time (Mamahit, 2021). While the platform facilitates student inquiries and the expression of ideas, scheduling may be limited by the varying time zones of learners in different geographical regions. Asynchronous learning is a learner-centered process that utilizes online-based learning resources and is not constrained by location or time. Although students can access learning, the absence of visual signals and deficiencies in reading and writing skills hinder efficient communication and result in delayed feedback for comments and queries (Vanessa Suryananda, 2022). Blended learning refers to the combination of in-person and online activities (Hrastinski, 2008). Blended learning allows teachers to combine synchronous and asynchronous learning methods within a single curriculum. This style of education can be conducted both in person and online, utilizing a digital platform known as LMS Kalam. Each of these three learning modes possesses its own benefits and drawbacks. Meanwhile, every lecturer employs a distinct pedagogical approach in each class. Consequently, the outcomes of each learning approach used will yield particular impacts in every category (Hajering, 2021). According to motivation theory, online learning

typically demands higher levels of motivation because the learning environment relies heavily on reason and related traits such as curiosity and self-regulation to actively participate in the learning process (Fitriyani et al., 2020). Students must possess the ability to adapt effectively to navigate online learning without encountering any hurdles. Furthermore, according to constructivism theory, students are regarded as the focal point of the learning process, actively engaged rather than passive recipients. The role of the teacher is limited to that of a facilitator (Budyastuti & Fauziati, 2021). In this scenario, the lecturer offers media to enhance the lecture, hence determining the success of the audit learning process based on the efficacy and appropriateness of the chosen learning type or method.

The empirical findings from prior research demonstrate that both the form of asynchronous learning and the state of synchronous learning have an impact on the learning outcomes of the students in class XI at a high school in Tegal City (Amadea & Ayuningtyas, 2020). According to a study by Widyasari and Rafsanjani (2021), blended learning has enhanced student motivation and improved learning results. Nevertheless, the study was explicitly carried out on senior high school students, focusing solely on learning results rather than emphasizing the students' skills. Enhanced learning outcomes are a critical factor in improving competence. Regarding self-confidence, a study by Vanessa Suryananda (2022) revealed a favorable correlation between learners' confidence and their acceptance of both asynchronous and synchronous online learning. In addition to research conducted by Banat and Martiani (2020), it has been found that the variable of self-confidence plays a significant role in explaining the favorable impact of blended learning on student self-confidence. The research was conducted on students who were aspiring to become teachers. The study aimed to assess these students' potential and self-confidence in online-based audit learning. The study aimed to determine whether different types of knowledge would impact the potential and self-confidence necessary for success in the professional world. This research aims to determine the most effective learning approach for enhancing student confidence and competency in audit learning.

The objective is to investigate practical and relevant audit learning methods for online learning. Students must consistently develop their skills and self-assurance, which will be advantageous when entering the workforce. A study conducted by Paramayati (2021) found that using both synchronous and asynchronous methods, specifically through the implementation of the Google Classroom application, in the odd semester of the 2020/2021 academic year for class XII IPS 1, led to improved student learning outcomes in understanding the spatial interaction of villages and cities. Blended learning has a notable impact on learning outcomes, as stated by Aminah in 2018. It is widely recognized that an increase in comprehension of the subject matter leads to an improvement in each student's proficiency. Furthermore, the constructivist theory elucidates the process by which students construct knowledge based on their own experiences. According to this theory, audit learning conducted through synchronous, asynchronous, and blended learning methods is a distinctive form of education. This is because it involves direct interaction between instructors and students, even though they are not physically present in the exact location, but instead utilize the media provided by the instructor.

Previous research indicates a positive correlation between learner trust and acceptance of asynchronous online learning. However, there is no evidence of a correlation between

learner trust and acceptance of online learning in a synchronous learning environment (Vanessa Suryananda, 2022). Blended learning is known to have a favorable impact on student confidence, as stated by Banat and Martiani (2020). Keller's theory of motivation in online learning states that to enhance motivation to use learning multimedia, several factors are necessary. These include sustained attention throughout the lesson, not just at the beginning (Attention), relevance to the learner's situation and conditions (Relevance), confidence in the learning process (Confidence), and satisfaction derived from the ability to apply and utilize acquired knowledge (Satisfaction) (Pusvyta Sari, 2015). According to this motivation theory, it is essential to consider the students' confidence in the learning process when conducting audit learning, which can be done through synchronous learning, asynchronous learning, or blended learning. This is because the way the lecturer provides learning materials through various media platforms can influence the confidence level of each student.

Research Design and Method

The research will be conducted in the Faculty of Economics and Business, Universitas Muslim Indonesia, at Jalan Urip Sumoharjo KM 5, Makassar, South Sulawesi. This study examines two variables: the dependent variable, the competency variable, the self-confidence variable, and the independent variable. There are three variables: synchronous type (synchronous learning), asynchronous type (asynchronous learning), and mixed type (blended learning). The research employs quantitative data analysis methods and secondary data sources, including demographic and sample data. Additionally, primary data is collected by distributing questionnaires to qualified students via Google Forms. The sample selection in this study utilized purposive sampling, which is a method of selecting participants based on specific criteria determined by the researcher. In this case, out of 222 accounting students, the researcher decided that 50 individuals would be included in the study. This study employs descriptive analysis techniques, validity tests, reliability tests, and multiple linear regression analysis to conduct hypothesis testing. However, to achieve optimal results, it is imperative to assess classical assumptions precisely by utilizing the Kolmogorov-Smirnov test to process the data.

Results and Discussion

Statistical Result

The factors utilized in this investigation are synchronous learning (X1), asynchronous learning type (X2), blended learning type (X3), competence (Y1), and confidence (Y2). This study entailed doing a descriptive analysis of various crucial variables, including synchronous learning type (X1), asynchronous learning type (X2), blended learning type (X3), competence (Y1), and confidence (Y2). The analysis indicates that the synchronous learning type (X1) ranges from 4.00 to 6.67, with an average of 5.4832. The asynchronous learning type (X2) ranges from 2.50 to 6.50, with a mean of 5.0004. The blended learning type (X3) has a numerical range from 3.00 to 7.00, with an average value of 5.1400. The competency variable (Y1) has a minimum value of 3.00, a maximum weight of 6.00, and a mean of 4.9800. The self-confidence variable (Y2) has a minimum value of 3.00, a maximum value of 7.00, and a

mean of 5.1000. The validity analysis conducted using SPSS version 22 on 28 statement items indicates that all variables in this study are deemed valid, as their R-count value is above the R-table value (0.273) for the 28 statement items. Moreover, the reliability test results indicate that all variables, consisting of 28 statement items, had a Cronbach value over 0.60, hence validating the dependability of the data utilized in this study. The Kolmogorov-Smirnov analysis indicates that the data for variables Y1 and Y2 follow a normal distribution with a p-value over 0.05, satisfying the normality assumption.

Table 1. Descriptive Analysis

	N	Minimum	Maximum	Mean	Std. Deviation
Tipe Synchronous Learning	50	4.00	6.67	5.4832	.71814
Tipe Asynchronous Learning	50	2.50	6.50	5.0004	.98458
Tipe Blended Learning	50	3.00	7.00	5.1400	1.03036
Kompetensi	50	3.00	6.00	4.9800	.84491
Kepercayaan Diri	50	3.00	7.00	5.1000	.93131
Valid N (Listwise)	50				

Source: SPSS Output (2023)

Within the hypothesis testing framework, this study employed multiple regression analysis, R² analysis, an F-test, and a T-test to examine the relationship between the independent and dependent variables of competence (Y1). These results establish a foundation for analyzing these variables' correlations and enhance comprehension of the investigated topic.

Table 2. Research Hypothesis Testing Results (1)

	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Info
	B	Std. Error	Beta			
(Constant)	2.065	.855		2.415	.020	
Tipe Synchronous Learning	.347	.148	.290	2.348	.023	Accepted
Tipe Asynchronous Learning	-.190	.084	-.227	-2.263	.028	Accepted
Tipe Blended Learning	.377	.100	.460	3.761	.000	Accepted
R ²	.744 ^a		.554	.524	.583	Accepted
F	19.363	4	6.454	19.011	.000 ^b	Accepted

Source: SPSS Output (2023)

Based on data analysis, the regression equation results are as follows:

$$Y = 2,065 + 0,347X_1 - 0,190X_2 + 0,377X_3 + e \dots \dots \dots (1)$$

The regression analysis reveals that the constant value (a) is 2.065, showing a positive unidirectional influence between the independent and dependent variables. The regression coefficient for the synchronous learning variable (X1) is 0.347, indicating that a 1% increase in synchronous learning is connected with a 0.347 rise in competency. In contrast, the

regression coefficient for the asynchronous learning variable (X2) is -0.190, suggesting that a 1% rise in asynchronous learning is linked to a loss of -0.190 in competency. Conversely, the regression coefficient for the blended learning variable (X3) is positively valued at 0.377, suggesting that a 1% rise in blended learning is linked to a competence gain of 0.377.

An F-test (simultaneous) was performed to quantify the collective impact of the independent variables on the dependent variable. The test findings indicate that the competency is significantly influenced by the synchronous learning type, asynchronous learning type, and blended learning type, with a p-value of 0.000, less than the significance level $\alpha = 0.05$.

A t-test was performed to evaluate the partial impact of independent variables on the dependent variable. The test findings indicated that both the blended and synchronous learning types had a statistically significant effect on competence. The significant values for the integrated and synchronous learning types were 0.000 and 0.023, respectively. These values were smaller than the predetermined significance level of $\alpha = 0.05$. Similarly, the variable of asynchronous learning type also has a notable impact on competence, with a significant value of 0.028, which is smaller than the predetermined threshold of $\alpha = 0.05$.

Table 3. Research Hypothesis Testing Results (2)

	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Info
	B	Std. Error	Beta			
(Constant)	-.874	.946		-.924	.360	
Type Synchronous Learning	.545	.164	.413	3.334	.002	Accepted
Type Asynchronous Learning	.191	.093	.207	2.065	.045	Accepted
Type Blended Learning	.385	.111	.425	3.466	.001	Accepted
R^2	.742 ^a		.551	.521	.644	Accepted
F	23.397	3	7.799	18.779	.000 ^b	Accepted

Source: SPSS Output (2023)

Based on data analysis, the regression equation results are as follows:

$$Y = -0,874 + 0,545X_1 - 0,191X_2 + 0,385X_3 + e \dots \dots \dots (2)$$

The constant value (a) equals -0.874, a negative value. This indicates that when all independent variables, including synchronous learning type (X1), asynchronous learning type (X2), and blended learning type (X3), have a value of 0, the self-confidence variable declines. The regression coefficient for the synchronous learning variable (X1) is 0.545, indicating a positive relationship. This demonstrates that a 1% improvement in synchronous learning results in a corresponding 0.545 rise in self-confidence. The regression coefficient for the asynchronous learning variable (X2) is 0.191, indicating a positive relationship. This demonstrates that a 1% improvement in asynchronous learning results in a corresponding gain of 0.191 in self-confidence. The regression coefficient for the blended learning variable (X3) is 0.385, indicating a favorable relationship. This demonstrates that a 1% improvement in

combined learning results in a corresponding 0.385 rise in self-confidence.

The purpose of the simultaneous F-test is to quantify the combined impact of independent variables on the dependent variable. The f-test results indicate that the synchronous learning type, asynchronous learning type, and mixed learning type significantly impact self-confidence. This is evident from the significant value of 0.000, which is lower than the predetermined significance level of $\alpha = 0.05$.

The t-test ascertains how much the independent factors affect the dependent variable. The t-test results indicate that the variable of synchronous learning type has a statistically significant impact on self-confidence, as evidenced by the considerable value of 0.002, which is lower than the predetermined significance level of $\alpha = 0.05$. The variable of asynchronous learning type has a notable impact on self-confidence, with a significant value of 0.045, which is lower than the predetermined threshold of $\alpha = 0.05$. The mixed learning style has a statistically significant impact on self-confidence, with a p-value of 0.001, compared to a significant level of $\alpha = 0.05$.

Discussion

Synchronous Learning Affects Student Competencies in the Covid 19 Pandemic Era

The test results indicate that the variable of synchronous learning type has a favorable and significant impact on the competence level of accounting students, particularly in auditing courses. Using synchronous learning modalities via Zoom and Google Meet substantially influences student proficiency. The findings indicated a significant agreement among respondents regarding the sixth indication, which involves utilizing Zoom meetings or G-meet media to pose questions and express opinions. The statement elicited strong consensus from the respondents, suggesting they strongly value direct engagement between students and professors through the press. Synchronous learning in audit courses facilitates dynamic engagement between students and professors, even when conducted online. This research further substantiates the principle of constructivism, which highlights how students generate knowledge based on their own experiences. Despite their physical separation, synchronous audit learning is distinguished by its direct engagement between instructors and students via platforms such as Zoom or Google Meet. This finding is consistent with a previous study (Paramayati, 2021), demonstrating that synchronous and asynchronous approaches using Google Classroom and Zoom Meeting tools can enhance student learning outcomes. The results validate that synchronous methods benefit student learning outcomes as employed in audit learning. The findings of this study offer empirical evidence for the efficacy of synchronous learning in auditing courses, highlighting the significance of direct engagement between instructors and students via digital platforms.

Synchronous Learning Affects Student Self-Confidence in the Covid 19 Pandemic Era

The test results indicate that the variable of synchronous learning type has a favorable and significant impact on the self-confidence of accounting students, particularly in auditing courses. Using synchronous learning modalities such as Zoom meetings and Google Meet has substantially influenced student confidence levels. The findings indicated considerable agreement among the participants about the sixth criterion, which pertains to utilizing Zoom meetings or G-meet media to ask questions and express opinions. The respondents strongly

agreed with this statement, suggesting that using such media significantly enhances student confidence. Online synchronous learning facilitates real-time engagement between instructors and students, primarily using Zoom meetings and Google Meet. This study highlights the fact that synchronous learning has an indirect impact on the self-confidence of every learner. In online education, where in-person communication is restricted, utilizing Zoom meetings and Google Meet platforms is imperative in fostering students' self-assurance in articulating their viewpoints and engaging with instructors. This study aligns with motivation theories, such as Keller's theory, which posits that enhancing online learning requires a comprehensive focus on the lesson, pertinence to the learner's circumstances and context, learner self-assurance, and satisfaction with the learning process. Synchronous learning is employed in audit courses to foster confidence among students in their learning process. This research corroborates a previous study (Vanessa Suryananda, 2022) that showed a correlation between learner confidence and the willingness to embrace online learning in a synchronous learning setting. This validates the significant impact of confidence in the acceptance and adjustment of online learning, particularly in synchronous learning.

Asynchronous Learning Affects Student Competencies in the Covid 19 Pandemic Era

The test results indicate that the variable of asynchronous learning type has a significant and unfavorable impact on the competency of accounting students, particularly in auditing courses. The utilization of asynchronous learning modalities via Google Classroom and Gmail media has a substantial influence on diminishing the level of student proficiency. The findings indicated that the participants strongly concurred with the fourth indicator, specifically "employing Google Classroom and Gmail platforms for conducting quizzes, midterm tests, and final exams." The respondents' strongly agreed responses to this statement suggest a correlation between the utilization of these media in asynchronous learning and students' inclination to engage in cheating, collaboration, and accessing materials. This study finds that in asynchronous audit courses, the presence of quizzes, mid-tests, and final exams conducted without face-to-face interactions between instructors and students can lead to cheating behavior. This is because such assessments provide opportunities for collaboration and the chance to access course materials. Meanwhile, the lecturer's objective in utilizing quizzes, mid-tests, and End of Semester Exam is to gauge, appraise, and assess students' comprehension of the audit content delivered. This discovery aligns with the principles of constructivism theory, which underscores the process by which students actively build knowledge based on their individual experiences. Asynchronous audit learning is a distinctive type that takes place without a direct connection between instructors and students and is not limited by time or location. It utilizes Google Classroom and Gmail media. Nevertheless, the findings of this study diverge from previous research (Paramayati, 2021), which indicates that implementing asynchronous approaches can positively impact students' academic achievements. This discrepancy could be attributed to varying settings and instructional resources, underscoring the significance of accounting for specific variables when employing asynchronous educational approaches.

Asynchronous Learning Affects Student Self-Confidence in the Covid 19 Pandemic Era

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Blended Learning, Influencing Student Competencies in the Covid 19 Pandemic Era

The test results indicate that the variable of blended learning type has a favorable and significant impact on student competence, particularly in auditing courses. Unlike other forms of learning, blended learning is distinguished by its notable influence on enhancing student competence. Consequently, lecturers or campuses can use this learning form as a reference point to improve student proficiency. The findings indicated a high agreement among the participants about the fourth criterion, which involves using Moodle (Kalam) or WhatsApp Group as platforms for collecting assignments and project work. This suggests that utilizing blended learning, mainly via the Moodle (Kalam) platform, allows students to submit grants, access resources, engage in discussion forums, and attend in-person lectures directly through platforms like Zoom Meeting. This discovery aligns with the principles of constructivism theory, which highlights how students actively build knowledge based on their individual experiences. Blended audit learning is a distinctive learning approach that facilitates direct engagement between instructors and students, even when they are not physically present in the exact location. Additionally, it offers platforms for interactive discussions. The constructivism theory in the learning process aims to promote student engagement by having lecturers as facilitators. Implementing blended learning in audit education entails the utilization of the Kalam Learning Management System (LMS) by the UMI campus,

facilitating the educational process and fostering engagement between instructors and students. The findings of this study align with previous research conducted by Aminah (2018), indicating that the variables associated with Blended Learning have a notable impact on students' learning outcomes in discrete mathematics. This validates that implementing blended learning can positively affect student learning outcomes across many areas, including auditing courses.

Blended Learning on Audit Learning, Influencing Student Self-Confidence in the Covid 19 Pandemic Era

The test results indicate that the variable of blended learning type has a favorable and significant impact on student trust in audit courses. The respondents' answers overwhelmingly agreed with the fourth indicator, which involves using Moodle (Kalam) or WhatsApp Group media for collecting assignments and project tasks. These results indicate that implementing blended learning has a positive impact on boosting student confidence. Utilizing blended learning, mainly through platforms such as Moodle (Kalam) or WhatsApp Group, facilitates the process of students gathering assignments and doing project presentations. Despite the absence of face-to-face connections with lecturers, the blended learning format enables students to actively engage in several learning activities, such as delivering presentations via Kalam media or participating in video conferences. The findings of this study align with motivation theory, namely Keller's theory, which underscores the significant influence of learner confidence on the learning process. Utilizing blended learning in audit education, including Zoom Meeting and Google Meet, considers the criteria outlined in motivation theory, including attention, relevance to the learner's circumstances, confidence, and learning satisfaction. Notably, this study's results corroborate the conclusions of another study (Banat & Martiani, 2020) that asserts the favorable impact of blended learning factors on student confidence. These findings indicate that integrating blended learning can enhance students' self-assurance within the educational environment.

Conclusions

The research findings on asynchronous, synchronous, and blended learning types in audit courses in the accounting department indicate that synchronous learning, asynchronous learning, and blended learning substantially impact student competency. Nevertheless, it is essential to acknowledge that various forms of learning have distinct effects, and among them, blended learning emerges as a strategy that significantly enhances student competency. Furthermore, a strong and noteworthy correlation exists between synchronous learning, asynchronous learning, mixed learning, and students' confidence. Every form of learning enhances self-assurance, albeit with varying methods and degrees of influence. Within the realm of asynchronous learning, the utilization of Google Classroom and Gmail media has implications for students to have flexibility in completing quizzes, mid-tests, and final exams without direct interaction with instructors. Nevertheless, this also harbors the possibility of fostering dishonest conduct and collaboration among pupils. Conversely, synchronous learning using platforms such as Zoom Meeting and Google Meet demonstrates that direct engagement between instructors and students using these tools can enhance students'

proficiency and self-assurance. The participation of students in discussions and presentations using this medium might enhance the learning process. Utilizing blended learning, specifically through Moodle (Kalam) and WhatsApp Group, has demonstrated that this approach can effectively improve students' proficiency and self-assurance. These diverse media platforms offer students easy access to resources, active conversation engagement, and efficient completion of project assignments.

This conclusion suggests that different learning methods can be tailored to match the requirements and attributes of the course. Lecturers and campus managers should contemplate developing learning strategies that integrate the benefits of different learning approaches to enhance educational quality. To further investigate, it is advisable to examine particular variables that impact the effective execution of asynchronous, synchronous, and blended learning modalities. Moreover, additional investigation might explore the ramifications of employing specific technologies within online education while pinpointing efficacious approaches to surmount potential obstacles, such as academic dishonesty in asynchronous learning.

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