# Strengthen the Impact of Online Learning on Students' Audit Skills

**Alwan Sri Kustono[1], Imam Mas'ud[1], Rochman Effendi[1], Ardhya Yudistira Adi Nanggala[2]**

[1]Accounting Department, University of Jember, Jawa Timur, Indonesia
[2]Management Department, University of Abdurachman Saleh Situbondo, Jawa Timur, Indonesia

## ABSTRACT

This research aims to test whether online learning has an influence on students' audit skills in East Java. This research also aims to find moderating variables that influence this relationship. Data collection uses a questionnaire distributed via Google Forms. Two hundred fifty-three questionnaire answers were used as research samples. The research results show an influence of online learning as measured by enthusiasm for learning on changes in students' audit abilities. Of the three considered moderator variables, only digital literacy and self-efficacy were proven, while gender failed to influence the relationship between online learning and audit ability. This research implies that applying the learning model must pay attention to students' fundamental ability factors. Positive interactions between the two provide optimal learning results.

**KEYWORDS:** *online learning, audit skills, gender, digital literacy, self-efficacy*

## INTRODUCTION

Online learning is a learning process that integrates an internet connection, whether through specific applications or not. Online learning is currently considered a practical solution because lecturers and students do not need to be present in the classroom, can be done in remote places, and can be done from wherever they are [1]. Some problems faced in online learning include the suitability of teaching materials to student needs and varying levels of student understanding of the instructions in the teaching materials. This phenomenon also happens to accounting students in Indonesia.

The experience of the COVID-19 pandemic has taught us the need for online learning. During this pandemic, the university held online learning. However, this learning process could have improved at the beginning, even now. Especially for the financial report audit course, which is undoubtedly not just theory, many cases must be resolved and analyzed, and many calculations must be done. It is not easy for students to absorb what the lecturer explains virtually. The time to ask questions is minimal because internet access is limited. More students are just attending lectures, but many need help understanding the material. A lot needs to be improved so that all parties involved in the online teaching and learning process are ready mentally, physically, and materially to take part in this learning process [2].

Based on the phenomena, it is crucial to research whether the implementation of Online learning significantly affects the students' audit skills in East Java. How does implementing online learning affect students' audit skills, which are moderated by gender, self-efficacy, and digital literacy?

In college, students are the main assets who are the spearhead for achieving the vision and mission of a university. The vision and mission that a university wants to achieve must aim to improve the quality of learning globally to create an intelligent and competitive generation of the nation. Along with the rapid progress and development of science and technology throughout the world, many changes have

occurred in the world of learning, technology, and science.

Many factors influence the progress and development of learning, including the rapid growth of information technology. Learning processes are examples of the results of change to improve quality. Social media and available technology can be utilized as well as possible to support online learning [3]. If quality learning is presented, it will trigger students' interest in learning, resulting in high learning enthusiasm.

The online learning activities currently being carried out by teaching practitioners in Indonesia are not accessible. It is something new for all of us. Many obstacles are faced, and many things must be learned to maximize online learning.

## LITERATURE REVIEW

A person is said to be capable if he does not do something that he must do. Each individual has different skills in acting. These skills influence the potential that exists within the individual. A learning process that requires students to optimize all the skills they have. The audit skills possessed by accounting students in this research are more emphasized in understanding the audit process—auditing courses generally provide insight into planning audit programs for various transaction processing cycles [4], [5].

This discussion includes auditing methodology, testing of controls for various audits of transaction cycles such as income and expenditure cycles, as well as substantive testing of various significant account balances in financial statements such as trade receivables, trade payables, fixed assets, investments, shareholder equity, and cash balances, and discussed management letters, subscription statements, management audits, internal audits and at the final stage addressed the completion of audits up to the preparation of audit reports.

Students must understand that an auditor has technical competence by mastering accounting and auditing, regulations, audit business processes, psychology, effective communication, and information technology. Apart from that, ethically, auditors must be correct in obtaining evidence and be independent and objective.

Auditing is collecting and evaluating evidence regarding information to determine and report the degree of conformity between the information obtained and predetermined criteria [6], [7]. Competent and independent parties must carry out audits. Audits are carried out critically and systematically by independent parties regarding the fairness of the financial reports. Auditors must be

qualified to conduct audits to produce quality audits. Apart from being skilled in carrying out their duties, an auditor must also be independent in conducting audits because, with independence, the public can trust the audit results.

Auditors must have sufficient experience in the industry they audit. Experience impacts every decision taken in an audit, so it is hoped that every decision is correct. It proves that the longer the auditor's work period, the better the audit quality produced. Besides competence, independence, and experience in their work, auditors must also adhere to auditor ethics [8]. Auditors are guided by relevant auditing standards and public accountant codes of ethics when carrying out these duties.

### Gender

Gender is a cultural concept that attempts to make differences in roles, behavior, mentality, and emotional characteristics between men and women that develop in society. Gender is a characteristic inherent in men and women, constructed socially and culturally [9], [10]. Women are known as gentle, beautiful, emotional, and motherly. Meanwhile, men are considered strong, rational, manly, and mighty. These traits' characteristics can be exchanged; for example, some men are gentle and emotional, and some women are strong, rational, and powerful. Changes in the characteristics of these traits can occur from time to time and from place to place.

Gender is the difference in roles, behavior, mentality, and characteristics between men and women that develop in society. The differential theory states that women and men develop systemically different speaking styles in essential stages of their lives. Difference theory explains that women want relationships of collaboration, intimacy, equality, understanding, support, and approach [11]–[13]. In contrast, men allegedly place a premium on status and independence and are less concerned with outright disagreements and inequality in their relationships.

### Digital Literacy

Digital literacy is a concept that explains the concept of literacy in the digital era. Digital literacy is described as the ability to understand and use information from a variety of formats. Digital literacy involves mastering ideas, not pressing buttons. A digitally literate person needs to develop the ability to search and develop a strategy for using search engines to search for existing information and how to find information that suits their information needs [14], [15].

Lecturer and student activity determine the success of teaching and learning activities in higher learning.

Students are required to be responsible and more independent, whereas lecturers only provide stimulation in basic knowledge according to the substance of knowledge. Lecturers act as facilitators, dynamists, and motivators in the learning process. Students must find a way to absorb the lecturer's material to gain a comprehensive understanding and broad knowledge insight. Therefore, students are required to look for as many learning resources as possible. Learning sources can come from books, scientific journals, the internet, magazines, newspapers, television, etc.

The development of Internet network technology has changed the paradigm in obtaining information and communicating, which is no longer limited by the dimensions of space and time. Through the internet, they can get the information they need wherever and whenever they want. E-learning is a learning media based on Information and Communication Technologies (ICT). ICT is a technology that includes all technical equipment used to manipulate information and communication [16].

ICT-based learning media is learning media that utilizes information and communication technology to achieve learning goals. Learning in the 21st century integrates knowledge, literacy skills, attitudes, and the ability to master technology as a learning medium. Literacy is one of the most essential parts of the learning process; the better the literacy level students have, the better the learning objectives will be. Literacy in learning includes information literacy, media literacy, and ICT literacy. Media literacy requires students to know the technology needed in the learning process [17].

### Self-efficacy

Self-efficacy was developed by Badura (1986) and discussed in social cognitive theory. Self-efficacy is a person's belief in having the ability to perform a specific behavior. Self-efficacy means that a person as a user has confidence in using a technology system to complete work and carry out their duties. Self-efficacy is a person's ability to motivate himself, empower his cognitive resources, and carry out a series of actions necessary to deal with specific situations.

Self-efficacy is part of a person's confidence in using E-Learning technology. Several studies show that self-efficacy influences user satisfaction and system use. Self-efficacy refers to confidence in learning or carrying out a task. Motivation is goal-directed behavior triggered by expectations about the results of actions and self-efficacy. Goals guide individuals by comparing them with previous assignments. Students with self-efficacy tend to be calmer when facing challenging activities or assignments because they have perseverance, motivation, and the ability to face difficulties, so they are not susceptible to stress and academic boredom.

According to [18], students with high self-efficacy will be highly motivated to achieve, learn, and progress. However, if students have low self-efficacy, they will have difficulty facing complex tasks and activities, experience stress, anxiety, and pressure, and have low insight into dealing with problems: the higher the self-efficacy, the higher the confidence in their ability to succeed. In difficult situations, people with low efficacy tend to reduce their efforts, while people with high efficacy will try harder to master the challenge. Self-efficacy can cause individuals to have different attitudes even with the same skills. It is because self-efficacy can influence choices, goals, ways of solving problems, and persistence in trying. Someone with high self-efficacy will believe that he can take action to change the circumstances around him [19]–[22]. In contrast, someone with low self-efficacy will think he cannot influence these circumstances.

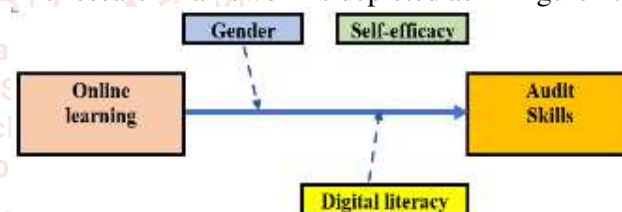The research framework is depicted as in Figure 1.



**Figure 1. Research framework**

### Hypothesis

H1: Online learning has a significant effect on the audit skills of accounting students;

H2: The effect of online learning for accounting students on students' audit skills is moderated by gender;

H3: The effect of online learning for accounting students on students' audit skills is moderated by self-efficacy;

H4: The effect of online learning for accounting students on students' audit skills is moderated by digital literacy.

### RESEARCH METHODS

The type of research used in this research is descriptive quantitative research. Research was conducted to analyze the relationship between the implementation of online learning and the abilities of accounting students in East Java.

Population is a generational area consisting of objects or subjects with specific qualities and characteristics determined by researchers to be studied and then

conclusions drawn. The population was accounting students in East Java.

The data that will be used in this research is primary data. Primary data was obtained by distributing questionnaires to all students used as samples and respondents in the study. Data collection was carried out by distributing questionnaires. A questionnaire is a data collection method that gives respondents a series of questions or written statements to answer.

Audit skill is measured by a questionnaire regarding the minimum abilities an auditor must have, including knowledge, skills, and attitude to perform audit tasks with good results. Students are asked to state their attitudes and opinions on several case examples.

Online learning is measured to show student enthusiasm for learning media. Learning enthusiasm is a student's attitude to be enthusiastic, passionate, and interested in participating in learning activities. Indicators of student enthusiasm in learning based on the definition of enthusiasm for learning include 1) Students are active, enthusiastic, and responsive in responding to the lecturer, 2) Listening to the explanation of the material presented by the lecturer and noting down important things for the learning material, 3) Listen well to the explanation of the material presented, and try to understand and pay close attention to the material obtained, 4) Students dare to ask questions related to material that is not clear, and 5) Are serious about completing assignments.

Digital literacy was measured using a questionnaire developed with reference to the Bawden Concept to explore attitude patterns within the digital literacy framework. Bawden conception consists of four main components, namely basic digital literacy skills, background knowledge of information, main competencies in the ICT field, and attitudes and perspectives of information users [23].

Self-efficacy was measured using the General Self-efficacy Scale developed by Born, Schwarzer & Jerusalem [24].

**Data Analysis Method**
We carried out tests using the SPSS application with a simple regression test method, which was used to test the relationship between the Independent Variable and the Dependent Variable. A simple linear regression model is a statistical method for identifying the influence of one independent variable (X) on the dependent variable (Y). The basic concept of regression is related to. As an effort to answer the question of how much influence one variable To test the reliability and accuracy of the questionnaire used,

the researcher tested the validity and reliability of the questionnaire.

Moderating variables are variables that weaken or strengthen the relationship between the independent variable and the dependent variable. Moderation analysis aims to understand how other variables (moderators) influence the relationship between the independent variable and the dependent variable.

This research data analysis will be processed using smartPLS with the following regression equation model:

$$Y = \alpha + \beta 1 X + e \qquad (1)$$
$$Y = \alpha + \beta 2 X1 + + \beta 3 X2 + \beta 4 X1*X2 + e \qquad (2)$$
$$Y = \alpha + \beta 5 X1 + + \beta 6 X3 + \beta 7 X1*X3 + e \qquad (3)$$
$$Y = \alpha + \beta 8 X1 + + \beta 9 X4 + \beta 10 X1*X4 + e \qquad (4)$$

Moderation hypothesis testing was done using moderated regression analysis (MRA) estimated with SEM-PLS. A variable that can be said to be a moderating variable will be declared meaningful if the significant t value is smaller than 0.05. Hypothesis 1 testing was carried out by looking at changes in the coefficients $\beta 1$ and $\beta 4$. Hypothesis 2 testing was carried out by looking at changes in coefficients $\beta 1$ and $\beta 7$. Hypothesis 2 testing was carried out by looking at changes in the coefficients $\beta 1$ and $\beta 10$.

With:
Y = Student audit skill
$\alpha$ = constant
$\beta$ = Regression Coefficient
X1 = Online learning
X2 = Gender
X3 = Perceived ease of use
X4 = Digital literacy
e = Error

**RESULTS AND DISCUSSION**
The population is all research subjects. The population of this research is accounting students at three universities in East Java who have taken audit courses during the online lecture period and have not graduated until 2024.

The research sample is part of the population's number and characteristics. The technique used for sampling in this research was positive sampling (non-probability sampling). The questionnaire was distributed from January to February 2024. The research sample was 253 students. The subjects chosen in this research were students who filled out the Google form provided by the researcher.

**Validity and Reliability Test**
Before testing validity and reliability, we separated the independent and dependent questions. The 18 questions consist of eight items for the independent

variable (implementation of Online learning). Ten question items measure the dependent variable (audit skill). After separating the questions, the researcher tested the validity and reliability of the questionnaire that had been distributed.

## Regression Test

This research uses multiple regression with Moderated Regression Analysis (MRA) to determine the relationship between online learning and students' audit skills with digital literacy, gender, and self-efficacy as moderating variables. Moderated Regression Analysis (MRA) or interaction test is a particular application of multiple linear regression where the regression equation contains elements of interaction (multiplication of two or more independent variables). This test was carried out to see the significance of the individual influence of the independent variables in the model on the dependent variable. By carrying out this test, the statistical values of each independent variable. An interaction test is one way to test regression with moderating variables. Moderated Regression Analysis (MRA) Interaction Test is an application of multiple linear regression where the equation contains elements of interaction (multiplication of two/more independent variables).

Researchers carried out simple linear regression analysis to test the model's goodness of fit. In a simple linear regression test, it can be concluded that if the significance value is <0.05, it means that the variable is.

From the test output, it can be seen that the calculated F value = 19,432 with a significance level of 0.00 < 0.05, so the regression model can be used to predict participation variables or in other words, there is an influence of the online lecture implementation variable, (X) on audit skill variables (Y).

### Table 1. HYPOTHESIS TESTING RESULTS

| | Original Sample | T Stat. | P Values |
|---|---|---|---|
| Online →Audit Skills | 0.1529 | 1.8935 | 0.0489* |
| Diglit →Audit Skills | 0.1455 | 2.2355 | 0.0158* |
| Gender →Audit Skills | 0.4357 | 7.3768 | 0.0008** |
| Self-Efficacy →Audit Skills | 0.3440 | 5.7699 | 0.0010** |
| Online*Gender →Audit Skills | 0.1170 | 1.7213 | 0.0885 |
| Online*Self-Efficacy→Audit Skills | 0.5933 | 5.5062 | 0.0000** |
| Online*Literacy Digital →Audit Skills | 0.2264 | 2.3491 | 0.0195* |

*Sig. 0.05
** Sig. 0.001

Testing using SmartPLS version 4.0 shows that the relationship between online learning is significant (p-value is 0.0489 < 0.05) with the original sample score of 0.1529. Based on the test results, online learning for students effectively influenced students' audit skills. Students' motivation to study auditing increases when taking part in online learning. Students complete their audit coursework online on time.

Online learning also makes students more independent. Students must be more active in exploring information regarding the material the teacher provides. It helps students form independence in the learning process, impacting their audit abilities. When studying online, students are now required to rely on lecturers' explanations and apply independent learning methods. Independent learning is defined as an active learning activity by mastering the motivation of competence to solve problems, and this learning is built from the knowledge and competence that one has.

In audit courses, students must understand the technology-based audit process. This course studies the foundations of auditing, basic concepts of data systems, and audit standards. Students must understand how to analyze data and understand comprehensive reporting of audit results.

Online learning has various impacts on students' abilities in audit courses. Because of the longer free time, students have sufficient time to study auditing standards. Online audit learning is the best alternative to comply with applicable standards. Students also become more active because lecturers encourage students to be more active, so they feel energized when learning online.

[25] prove that the online learning model has positively impacted student learning achievement. Through his research, it has been proven that there is a significant difference between post-test and pre-test scores in each learning process, which shows that the methods and instruments developed have been able to impact increasing student academic achievement. In other words, learning outcomes can vary depending on the learning method used.

Based on the research results, it was found that there were differences in audit capability results obtained from online learning based on gender. Female students' learning ability is higher than male students' learning motivation. Differences in gender characteristics influence every aspect of life experienced by each individual, including each person's motivation to learn. Girls prefer to spend time indoors and like things in a structured way, while boys like to spend time outside that is

unstructured and not dependent on time, so they are more comfortable designing their games. As a result, male students are less interested in studying online because, in online learning, students are required to be in front of a screen such as a laptop or a smartphone and only make movements if listening, talking, and doing assignments. It is not in accordance with the characteristics of boys with more visual skills.

The results of statistical tests show that gender is not a moderator variable in the relationship between online learning and audit skills. The test results show that the interaction between gender and online learning has a p-value of 0.0885, so it is concluded that it does not significantly strengthen or weaken the relationship between online learning and audit skills.

The test results in the table show that digital literacy is a moderator variable in the association between online learning and audit skills (p-value 0.0195 < 0.05). High digital literacy skills can make it easier for students to participate in every online audit learning process. Students can connect devices to an adequate internet network and install various software for online learning in audit courses. These two things are fundamental skills for participating effectively in online learning.

Digital literacy also plays a role in making interaction and communication more effective during the learning process. Digital literacy competency plays a role in accessing various quality learning resources. Ability to use the camera and microphone features to be present and connected virtually.

In the online learning process, students must be able to hunt for online sources of information. Online information sources are rich in information, requiring students to be able to access quality information as an information supplement for the online learning they are taking part in.

The results of hypothesis testing used a simple regression analysis technique with a significance value of 0.001 where p > 0.05, so there is a significant influence between self-efficacy and students' audit skills. In the moderation test, the significance value shows a p-value of 0.001 where p > 0.05. The self-efficacy variable is a variable that can strengthen the positive relationship between online learning and audit skills. The higher the student's self-efficacy, the higher the influence of online learning success on the student's audit skill, and conversely, the lower the student's self-efficacy, the lower the moderating effect has a close relationship with psychosocial and mental health indicators.

Students with poor academic self-efficacy often see challenging assignments as something to be avoided, so they need more confidence in their abilities. Students with high academic self-efficacy can overcome various problems, ranging from negative emotions to stress induced by activities in college. Putri (2013) shows that increasing positive perceptions can be achieved by overcoming negative feelings through increasing self-efficacy. Meanwhile, individuals with good self-efficacy will find it easier to face demands related to academic activities and anxiety about lecture assignments and be better prepared to face lectures.

Self-efficacy will help students organize, manage, and complete course assignments to anticipate feelings of stress and anxiety. Self-efficacy can give rise to positive effects, anticipate factors that trigger many adverse effects, and give rise to feelings of satisfaction with the college life you live. Therefore, self-efficacy can be a factor in forming optimism in students.

## CONCLUSION AND SUGGESTION
The study results show a significant influence between the implementation of Online learning and the audit skills of accounting students in East Java. The implementation of Online learning has had a positive impact on audit skills. The digital literacy and self-efficacy variables are moderator variables that strengthen the influence of online learning on audit skills. In contrast to initial expectations, the gender variable does not show a relationship between the antecedent variables and the consequent variables. However, gender influences differences in audit skills.

## SUGGESTION
Online learning media is more effective if students have software and learning media literacy. The level of student self-confidence supports the success of online learning. It can encourage students to be more motivated to learn through online media. Teaching becomes more active, and students do not feel bored and sleepy. Lecturers' initiatives are needed to make teaching and learning activities more effective and efficient using media. Media use is maximized if a clear, conceptual learning strategy supports it. Lecturers can provide students with more references and journal access to increase their understanding and knowledge of auditing

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