Factors Determining Learning Difficulties in Taxation Course at Politeknik Negeri Padang

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Abstract

Taxation course is first offered in Diploma of Accounting program at the third semester after where the students learn the basic concepts of accounting and business. The curriculum main concerns are on accounting and strong conceptual materials for tax analysis. In fact, Taxation 2 course contributes the lowest academic performance of the college students for the last three years in Politeknik Negeri Padang. As such, the objective of this study is to examine factors affecting learning difficulties in Taxation 2 course for accounting diploma students at Politeknik Negeri Padang. A survey questionnaires was carried out involving 71 students of Taxation 2 course. This study used exploratory analysis factor where 10 variables reduce into 4 main factors. The results of the study show family's support factor is the main determinant for learning difficulties in Taxation 2. Whereas, learning psychology factor (comprises learning independence, learning interest and learning readiness) is the lowest determinant for learning difficulties in Taxation 2. The other determinants are lectures' support and peer support.

Keywords: students' academic performance, learning difficulties, taxation course, psychology factor and peer support.

Introduction

The challenges of industrial revolution 4.0 must be responded quickly and accurately by all stakeholders within the Ministry of Research, Technology and Higher Education (*Kementerian Riset Teknologi dan Pendidikan Tinggi*) to improve the competitiveness of Indonesia in global competition. Education is one of way to the industrial revolution 4.0. and education plays important rules in development of human capital and has contribution to individual's life to live better (Battle &Lewis, 2002). Various skills needed to be competitive in this era.

To promote economic growth and the nation's competitiveness, there are several important elements. It starts from university to prepare a more innovative learning system and adjustment of the learning curriculum, increasing the resource of lecturers and improving students' skills. Student need to well understand Information Technology (IT), Operational Technology (OT), Internet of Things (IoT) and Big Data Analytic. They must have knowledge and skill in integrating physical objects, digital and human. This skill is needed by college graduated to produce competitive and skilled especially in data literacy, technological literacy and human literacy aspects. The role of educational institutions and qualified lecturers are needed in order to produce prospective skilled labor according to market needs.

All of these are not easy ways to be done. It will face obstacle and need work had from all stakeholders. One of the work is increasing the quality of the college student. Determining the factors affecting the students' performance is important to be done by the institutions and lecturers to find out ways to increase student performance and to motivate students for better performance. In order to do this, first they need to determine which factors play significant role in student performance.

Universities have an important role in exploring, growing and developing student potential. Uyar and Gungormus (2011) argued that knowing the determinants of student performance is very important, especially to know how to improve student performance. Student achievement is one of the important factors in student success in the future.

Researchers from various countries have been interested in determining the variables that affect student achievement in both positive and negative directions. The study of this subject has been undertaken by academics in various countries such as Cheung and Kan (2002), Kruck and Lending (2003); Uyar and Gungormus (2011), Andjani and Adam (2013). And a number of studies have been carried out to identify and analyze numerous factors that affect academic performance in various centers of learning. They find that self-motivation, age of student, learning preferences (Aripin et al., 2008) and entry qualifications as factors that have a significant effect on the students' academic performance in various settings.

The utility of these studies lies in the need to undertake corrective measures that improve the academic performance of students. Although there has been considerable debate about the determinants of academic performance among educators, policymakers, academics, and other stakeholders, it is agreed that the impact of these determinants vary (in terms of extent and direction) with context, for example, culture, institution, course of study etc. Factors affecting student academic achievement may vary from one study to another and from one country to another, from one city to another, even different from a rural area with a city (Mushtaq and Khan, 2012)

Achievement of learning in college is often called academic performance. Academic Performance is achieved by a student as the result of interaction between various factors both internal and external. The achievement index is used as a benchmark of student academic mastery. The relationship between GPA and achievement is often significant.

But the results of preliminary observation, not all students have satisfactory academic performance. Taxes skills is one of key competency that must be mastered by Accounting diploma student of Politeknik Negeri Padang. This course is highly dependent on changes to the Indonesian Taxation Laws. So that the knowledge and the ability of taxation should be followed quickly and change rapidly. The Learning outcomes of taxation is mastering knowledge of tax regulations and taxes calculation skills applied in Indonesian regulation context. Therefore, it is needed to update the knowledge to the latest regulations. As the consequence, Taxation lecturers need to change its syllabus adjusted to changes of prevailing taxation laws

Difficulties are a particular condition characterized by obstacles in the activity of achieving the goal, thus requiring more vigorous effort to overcome. The learning activity of students is not always run smoothly. Learning difficulty is a kind of difficulty in the learning process that affects the students' achievement resulting in their becoming low achievers (Jamaris, 2010). Learning difficulties as a condition characterized by specific barriers of learning to achieve the outcomes (Ahmadi and Widodo, 2004). Students found difficulty in learning. Taxation contributes the lowest academic performance of the student for three years in row. There is indication that students which has difficulty in learning and less scores indicating that their learning abilities in this course have been disrupted. Students with learning difficulties should be helped to get out of difficulties experienced.

It can be concluded that learning difficulties are a condition in the learning process where students cannot learn properly. It is a symptom of various manifestations of behavior, either directly or indirectly. When most of the student got unsatisfactory academic performance, it can be a sign to explore the cause of students' adversity. Figure 1 below show the students' grades for Taxation course.
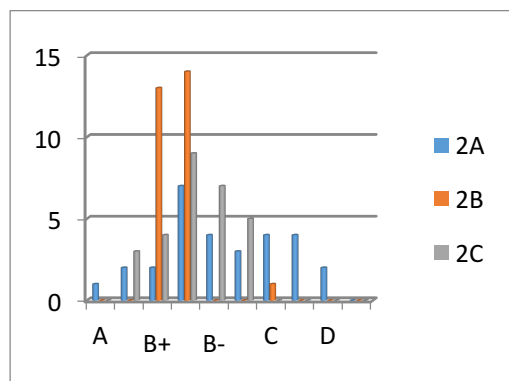
Figure 1 The academic performance for Taxation in academic year 2016/2017

Factors that cause learning difficulties can be classified into two factors internal and external factors (Agib, 2002, 62-67). Difficulties which comes from inner self (physical, emotional, psychological, mental, health, interests, etc.) or by external factors such as environmental influences, cultural differences, improper way of learning, unable to share time with other activities and influence of others that may not directly affect.

Many practical studies are carried out to investigate factors affecting student difficulty in learning. The results however seem to be different to kind of analysis and factors undertaken. Previous research on the factors of learning difficulties and academic achievement has been done by Hendricson et al. (2001), found that there are 6 causes of poor learning performance which if diagnosed properly will help teachers overcome learning difficulties include: 1) cognitive factors including poor integration, fragmented information, poor metacognition that impedes the students' ability to monitor and improve themselves; 2) ineffective learning habits; 3) insufficient learning experience: 4) non-academic disorders such as social relationships, problems with spouse and employment; 5) the degree of impaired functioning of self-defense that impedes student and teacher communication; 6) Health conditions that cause student attention, motivation, energy and emotional balance. Mushtaq (2012), found that learning facilities, proper guidance and family stress were factors affecting student performance. Mlambo (2011) studied factors affecting academic achievement in introductory bio-chemistry classes at west indies universities found that learning styles, demographics (age and sex), and entry qualifications had no significant effect on academic achievement.

This research is used to get data about the analysis of factors determining difficulty in learning. This study, however, focuses on students' performance in Taxation course at Politeknik Negeri Padang.

Methods

The population of this study consists of third year students who had completed their second year study at accounting department of Politeknik Negeri Padang, Indonesia. All 86 students from 3 classes were asked to participate in this study. The names were obtained from the administrative files of accounting department. The requirement of respondents must have completed their second year and prefer student intake for semester of 2017-2018 in order to get their performance in taxes course for this study. The study held on September 2017. Sample size was arbitrarily determined and estimated around 71 which is included all student that take their taxes class.

We collected data used in the analysis from a representative sample of students using a questionnaire that included two sets of questions. The first set addressed the individual student's background information. The second set covered set of questions related difficulty in learning. A questionnaire was developed to observe the degree to which factors of difficulty derived from the literature. The questionnaire initially contained 54 items. Questionnaire instrument in this research used Likert scale.

Primary data is data collected directly from respondents through questionnaires and filled by sample research by preparing a list of statements related to research variables and coupled with interviews as necessary. And secondary data is data from other sources such as data obtained from the Department of Accounting, Politeknik Negeri Padang.

The first procedure was collecting list of the registered accounting students which had completed the Taxation 2 course. Then questionnaire was delivered directly to the student and was completed in approximately 30 minutes. The questionnaire was completed voluntarily and responses by names to crosschecked with their grade list. It is done to get the valid performance data in Taxation course. Since the sample size and the exploratory nature of this research, 2-tailed p-values of 0.10 to 0.05 were considered indicators of a trend toward statistical significance. The steps in performing factor analysis were selecting variables, extraction variable, rotation process to ensure whether the factors formed were different from other factors significantly and assigning names to existing factors.

Results and Discussions

The analyses show that in both distributions Kaiser Meyer-Olkin (KMO) Measure of Sampling Adequacy was 0.731 indicating that the data were appropriate for this analysis. Bartlett's Test of Sphericity was significant in indicating that correlations exist among some of the difficulty of learning. To enhance interpretability, only factor loadings greater than 0.5 were selected.

Table 1 KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy		0.731
Bartlett's Test of Sphericity	Approx. Chi-Square	202.212
	df	45
	Sig.	0.000

The test results show that all of variables can be further processed. And in the table anti image matrices it turns out there is no variable whose anti image matrices value is below 0.50 so that means all variables can be done factor analysis. Based on the results of communality the results obtained that the role of the largest dimension is the factor of peers' support with the value of communality of 0.786 or 78,6%, which means it has a big role determinant of learning difficulties in Taxation courses.

Table 2 Anti Image Correlation

No	Variable	M S A*	No	Variable	M S A*
1	Learning Independence	0,756	6	Family's economic conditions	0,746
2	Learning Readyness	0,746	7	Lecturers support	0,720
3	Learning Interest	0,765	8	Lecturers presentation of learning	0,707
4	Family Support	0,731	9	Physical health	0,549
5	Residence Condition	0,752	10	Peer support	0,527

Source. Processed Data 2018

Factor Extraction is used to select the selected core factors that has eiqenvalue equal to greater than 1. It can be seen that there are four extraction results of factors formed because it has value or eigenvalue above 1. The sum of four factors that create difficulties in learning taxation has a variance value of 72.697%. It means that all factors formed in data estimation is able to contribute as a factor that led to learning difficulties Taxation on Polytechnic accounting students. While the remaining 27,303% more explained by other items or other instruments not used in this research model.

Matrix Rotation Analysis Matrix is used varimax rotation. It can be seen that the 10 variables are scattered into 4 factors which are the determinants of learning difficulties in Taxation. Once the

number of factors formed then proceed with the process of determining the variables. Interpretation is done by looking at the loading factor of a variable by its factor. The loading factor can explain how much it can measure the factors formed from each factor group. The loading factor limit is greater than 0.5. In this study, all factors have a loading factor > 0.5. The reduced factor is then named, where the naming of the factor depends on the names being grouped on the interpretation of each analysis and other aspects.

Table 3 Total variance explained

Compo-nent	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of variance	Cumulative %	Total	% of variance	Cumulative (%)
1	3.311	33.106	33.106	3.311	33.106	33.106
2	1.599	15.995	49.101	1.599	15.995	49.101
3	1.271	12.714	61.814	1.271	12.714	61.814
4	1.088	10.882	72.697	1.088	10.882	72.697

Extraction Method: Principal Component Analysis.

The new names of the variables are (1) Learning Process, (2) Family Support, (3) Lecturer Support, and (4) Peer Support. The first factor (Learning Process) comprises (a) learning independence; (b) learning readiness; (c) learning interest. The second factor (Family Support) comprises (a) parental support, (b) residence condition and (c) family's economic conditions. The third factor (lecturer support) comprises (a) lecturers support, (b) lecturers' presentation of materials. And the last factor (Peer support) comprises (a) physical health, (b) support from peer

On the basis of these findings it could be argued that college student who had difficulty to their study especially for the taxation course make a major distinction between factors that directly affect their internal (direct from their selves) and external factors (indirect from their selves).

The higher the readiness of the student's learning then he will be easy to accept learning without difficulty in learning. The higher the interest, independence and discipline of time that the student has, the easier it will be to receive learning without experiencing difficulty in learning, and of course also the academic achievement that is satisfactory. The higher the learning independence that the individual possess then his academic achievement will be satisfactory so as to minimize the difficulties in the learning process of learning.

Among the variable causes of student learning difficulties is the lack of attention for both themselves, parents and the environment. The students often face problems in developing positive learning attitudes and study habits. Therefor guidance is necessary. By proper guidance a student can improve his or her attitude and learning habits and be directly proportional to academic achievement. Guidance from parents and lecturers/teachers indirectly affects student performance.

Almost all accounting students state that variable determinants of learning difficulties are Lecturers materials. Proper use of media can overcome the passive nature of students. Media can cause students' passion to learn and allow for direct interaction with the environment. The better facilities, materials and media prepared, the less difficulty in learning, and vice versa.

The better physical health of college, the less difficulty in learning. the physical condition of a person needs to be maintained because the physical will affect the spirit and intensity of students in following the lesson.

Conclusions

1. Study of learning difficulties on Taxation is essential to be conducted. The goal is that the difficulty of learning at this step will be not carried by students to the next level of learning. When

difficulties are encountered by students, it is allowing students to find their solution to solve their problem

2. Well intentioned efforts to rehabilitate a struggling student by providing more repetitions or more time in learning process may fail because the specific cause of the poor performance was not clearly identified.
3. Four potential causes of inadequate student performance (difficulty in learning) can serve as a diagnostic framework to help lectures more clearly pinpoint why a student is struggling academically

Acknowledgments

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