

Task Commitment, Learning Creativity, and Learning Outcome During Online Learning: The Study on Taxation Course

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The spread of covid-19 has changed the learning situation from face-to-face to online learning. As a developing country, Indonesia faces many challenges in online learning, such as a lack of infrastructure (both internet connection and hardware/device) and inadequate experience with e-learning. Therefore, exploring the additional factor that can help students promote the learning outcome during online learning situations is necessary. This study aims to examine the task commitment and learning creativity on students' learning outcomes during online learning. This study used 61 participants that were taken randomly and multiple regression to examine the research hypotheses. The result shows that task commitment and learning creativity positively predict student learning outcomes. Task commitment and learning creativity are critical in promoting students' learning outcomes during online learning. The result provided an understanding, especially how to help students to promote the learning outcome during online learning in the developing country.

Keywords: task commitment, learning creativity, learning outcome, online learning

INTRODUCTION

The rapid development of technology affected all sectors, including education. Since the COVID-19 pandemic, the learning system in Indonesia has experienced a movement, from face-to-face to online learning. An online learning policy is implemented to prevent the spread of the covid-19. However, as a

developing country, Indonesia has many challenges in implementing online learning, such as a lack of infrastructure, technical and willingness to learn, and inadequate online learning experience.

Furthermore, the main challenge in online learning is the unstable internet connection which can interfere with the learning process. These barriers ultimately have a negative effect on learning outcomes. The results of a preliminary survey conducted on students of the department of accounting education, Universitas Negeri Surabaya, in the even semester of 2021 show that online learning in the taxation course provides more challenges. This is because the characteristics of the taxation course require explanations and tutorials directly from the lecturer. This situation influences student learning outcomes.

One factor that affects learning outcomes is the ability to adapt during the learning process (Seto et al., 2020). For this reason, a task commitment is needed to be able to adapt to online learning. Task commitment is the motivation that comes from oneself that can encourage each individual so that they can be diligent and tenacious when doing assignments, even though they experience various obstacles to completing the academic task (Juminah, 2017). A student with a high level of task commitment has the potential to have good cognitive abilities so that they will achieve optimal performance (Kurniasih & Harta, 2019). The previous study shows that task commitment is closely related to learning outcomes (Idris & Afif, 2015). Another study revealed that the higher the students' task commitment, the higher the learning outcome (Mufidah et al., 2018).

Another factor that affects learning outcomes during online learning is learning creativity. Creativity refers to the capability to create something new, such as an idea or product, that other people don't think of. (Jabar & Budiarti, 2016). This creativity describes the dynamics of a person in doing something new or with a new method. Creativity can be used as a benchmark for predicting success in learning. As we know, the majority of students do the same tasks as exemplified by the teachers, and when the practice questions have different presentations, students will find it difficult when solving these problems; students need to have creativity in learning where they can determine and implement the issues they experience appropriately, and later the maximum learning outcomes achieved (Wilda et al., 2017). The previous study shows that learning creativity positively predicts learning outcomes (Listiani, 2017). Furthermore, learning creativity is significantly related to learning outcomes (Saputra, 2020; Jabar & Budiarti, 2016).

This research is urgent because, as a developing country, Indonesia has many challenges in implementing online learning during the covid-19 pandemic. Indonesia's educational institutions have a bit of experience in online learning. Therefore, a study about the predictors of learning outcomes during online learning is needed. With a better understanding of the predictors of learning outcomes during online learning, the government and educational institutions can take appropriate policies to promote learning outcomes.

METHOD

This research is a quantitative research technique where the entire data source comes from a sample that has been collected. Then, the data will be managed through statistical testing and analysis, and in the final stage of interpreting the data results. This study used 61 students as research participants who took a taxation course with an online learning format. An online questionnaire was utilized to reach the participant. We adopted thirty-five items from Safitri et al. (2020) to measure task commitment. We adopted the creativity scale from Rubenstein et al. (2013) consists of twenty-three items, while we used the summative examination of the taxation course for the learning outcome. This study used multiple regression through SPSS 24 to examine the research model.

RESULT

Table 1 shows the results of descriptive statistics. The task commitment variable consists of thirty-five items with a minimum score of 49, a maximum of 143.5, and an average of 137.2 in the high category. Variable learning creativity consists of twenty-three items with a minimum score of 31, a maximum of 101.2, and an average of 91.24 in the high category. Meanwhile, the variable learning outcome is taken

from the summative value with a minimum score of 67, a maximum of 93, and an average of 82.13 in the high category.

**TABLE 1
DESCRIPTIVE STATISTICS**

	N	Minimum	Maximum	Mean	Std. Deviation
Task_Commitment	61	49	143.5	137.2	4.343
Learning_Creativity	61	31	101.2	91.24	4.514
Learning_Outcome	61	67	93	82.13	2.037

Table 2 shows the output of multiple regressions, whereby the task commitment and learning creativity have a significant positive effect on the learning outcome of the taxation course.

**TABLE 2
MULTIPLE REGRESSION OUTPUT**

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	74.456	2.155		34.551	.000
	Task_Commitment	.111	.039	.425	2.875	.006
	Learning_Creativity	.186	.083	.353	2.255	.028

Table 3 shows the adjusted R-Square of the research model is 0.468. Its mean task commitment and learning creativity have contributed 46.8% to the learning outcome of the taxation course.

**TABLE 3
R SQUARE OUTPUT**

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.758 ^a	.510	.468	2.065

DISCUSSION

According to table 3, task commitment is positively related to learning outcome (p-value <0.05). This finding strengthens the precious study that shows task commitment positively affects learning outcomes (Mufidah et al., 2018; Juminah, 2017; Idris & Afif, 2015). The higher students' task commitment, the higher students' learning outcome. Students with high task commitment show toughness and persistence and are not quickly bored in solving problems, exercises, and assignments. High task commitment can also encourage students' motivation to solve school assignments. Furthermore, Task Commitment is a form of intrinsic motivation (Tayibu, 2016). The higher the task commitment, the better the motivation possessed by students. In turn, this situation will have a positive impact on learning outcomes.

The result shows that learning creativity positively affects learning outcomes (table 3, p-value <0.05). The higher students' learning creativity, the higher students' learning outcome. This study revealed that

students with higher creativity could solve complex problems. They can think creatively to find solutions. With creativity, students can combine data and information obtained to create solutions. In addition, creativity makes a person more flexible and easy to adapt when facing a challenge. This study is in line with previous studies that show that learning creativity positively affects students' learning outcomes (Jabar & Budiarti, 2016; Manaf et al., 2022; Lutfiani, 2021; Rafsanjani et al., 2022).

In the context of online learning, Indonesia, as a developing country, has many challenges in implementing online learning. The students' task commitment plays a vital role in the success of the learning process, especially in situations where teacher supervision is weak during online learning. In addition, students are also required to be creative in finding learning resources and be able to adapt to situations of changing learning formats, from face-to-face learning to online learning.

Concerning the taxation course, this is the course that has unique characteristics. In face-to-face learning, the taxation course is mainly taught using the drill method, where the lecturer provides direct explanations with examples and practice questions. Students are invited to see and listen directly to the tax calculation procedures by the lecturer. In the online learning format, the old learning model is undoubtedly challenging to apply in an online learning format. For this reason, task commitment and learning creativity are needed for students to achieve learning targets. This study proves that students with high task commitment and learning creativity show good taxation course learning outcomes compared to students with low task commitment and learning creativity. Students with high task commitment and learning creativity are more persistent and creative during the taxation course with online learning; although learning is presented with different characters, lecturers no longer explain and provide tutorials in solving tax cases. Therefore, during online learning, task commitment and learning creativity are proven to significantly influence students' learning outcomes.

CONCLUSION

This study revealed that task commitment and learning creativity play a critical role during online learning. Students with high task commitment and learning creativity can easily adapt to distance learning situations and online learning. Therefore, the higher the students' task commitment and learning creativity, the higher the learning outcome.

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