Communication Skill, Student Engagement and Self-Efficacy: Flow on Effect on Student Online Learning

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A B S T R A K

Transisi dari pembelajaran offline ke pembelajaran online perlu diteliti secara komprehensif. Pembelajaran akuntansi yang semula dilakukan secara tatap muka, akhirnya dilakukan secara online karena adanya pandemi COVID-19. Penelitian ini mengkaji pembelajaran online menggunakan google meet pada keterampilan komunikasi, keterlibatan mahasiswa, dan efikasi diri mahasiswa. Subyek penelitian ini adalah mahasiswa yang mengambil mata kuliah akuntansi sektor publik pada tahun kedua studinya. Pengumpulan data dilakukan dengan menggunakan google form yang disebar di kelas akuntansi sektor publik. Uji t-test berpasangan digunakan untuk menganalisis 120 respon mahasiswa. Temuan menunjukkan bahwa keterampilan komunikasi mahasiswa dalam pembelajaran online meningkat. Mahasiswa dapat mengungkapkan pendapat dan gagasannya dengan menggunakan presentasi lisan, tertulis, dan kelompok. Namun, pembelajaran online tidak berkontribusi pada keterlibatan siswa dan efikasi diri siswa. Mereka tidak memiliki target belajar secara jelas dikarenakan tidak memiliki tekanan untuk terlibat dalam kegiatan kelas online. Ini menyiratkan bahwa siswa belum menyadari bahwa mereka harus terlibat dalam pembelajaran online. Penyebab lain diantarnya rendahnya supervisi yang dilakukan oleh dosen, dan kesadaran mahasiswa untuk belajar juga rendah. Selain itu, mahasiswa juga tidak yakin dengan kemampuannya dalam mengerjakan tugas akademik. Berdasarkan temuan tersebut, penelitian ini memberikan implikasi yang berarti bagi mahasiswa dan dosen dalam memilih dan menggunakan strategi pembelajaran online yang lebih tepat untuk meningkatkan keterampilan komunikasi, keterlibatan mahasiswa, dan efikasi diri.

A B S T R A C T

The transition from offline learning to online learning needs to be researched comprehensively. Accounting lessons, which were originally conducted face-to-face, were finally conducted online due to the COVID-19 pandemic. This study examines online learning using google meet on communication skills, student engagement, and student self-efficacy. The subjects of this study were students who took public sector accounting courses in their second year of study. Data collection was carried out using a google form distributed in public sector accounting classes. Paired t-test was used to analyze 120 student responses. The findings show that students' communication skills in online learning are increasing. Students can express their opinions and ideas using oral, written, and group presentations. However, online learning did not contribute to student engagement and student self-efficacy. They do not have clear learning targets because they do not have the pressure to be involved in online classroom activities. This implies that students have not realized that they should be involved in online learning. Other causes include low supervision by lecturers, and low awareness of students to learn. In addition, students are also unsure of their ability to do academic assignments. Based on these findings, this study provides significant implications for students and lecturers in choosing and using more appropriate online learning strategies to improve communication skills, student engagement, and self-efficacy.

1. INTRODUCTION

In March 2020, the World Health Organization (WHO) declared the coronavirus (COVID-19) outbreak a pandemic and threatens human life worldwide (Chaturvedi et al., 2021; Yang et al., 2020). Many countries are locked down, stopping all activity (Abuhammad, 2020; Walker et al., 2020). Three months into the new academic year (January-March), the Republic of Indonesia's Minister of Education and Culture officially instructs schools and colleges to conduct online learning since March 17, 2020. Online learning readiness such as facilities and infrastructure, skills of teachers and lecturers in using technology, and online learning platforms are identified so that learning objectives are achieved (Aristovnik et al., 2020; Deepika, 2020). Most universities have implemented Course Management Systems integrated using a web-based system. The lecturers use the

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system to carry out a virtual class or as a media for teaching and learning in the classroom (Sahlberg, 2020; Shah et al., 2021). Further, it can also improve distance learning in the university. Based on observation, every university in Indonesia has an official platform, for example, Elena or E-Learning (Perrotta & Bohan, 2020; Satyawan et al., 2021), which is used to communicate between lecturers and students in the virtual class. In Elena, the lecturers can present materials for teaching using PowerPoint, quiz, video, or other media. They can also deliver messages and assignments for the students. Then, for communication, Elena also provides a chat group. In addition, only the registered students with official emails can access Elena. However, Elena has not yet offered a video conference like google meet, which can be accessed quickly and flexibly using a desktop or PC.

Based on preliminary data conducted in April 2020, online learning is less interactive, so it is difficult to achieve the learning objectives set. Online learning requires a significant internet connection to prevent signal problems. The survey results on 120 students showed that the satisfaction of online learning in public sector accounting courses also did not meet expectations. As many as 40.15% of students stated that they were not satisfied, more than a quarter of students (28.15%) said they were satisfied, even 31.70% said they were not satisfied. The contributing factors include the lack of communication, interaction, and self-confidence between lecturers and students in discussing the material. To increase student enthusiasm, lecturers provide questions and assignments. However, this method is also not effective. Thus, complaints about the implementation of online learning at the beginning of the pandemic were identified as being caused by a lack of student involvement in learning. Online classes decrease creativity, activeness in expressing opinions in class, self-confidence, and commitment to the learning process. Accounting lecturers face many challenges that demand them to be innovative (Brink et al., 2018). They require flexible teaching and learning to meet millennial students' needs, solve big-size class problems, and limited education and learning time (Gunarathne, 2019). The lecturers can utilize essential e-learning such as podcasts, video conferences, and voice-over PowerPoint to improve communication skills and student learning outcomes (Krasodomska & Godawska, 2021; Opdecam & Everaert, 2019). E-learning utilization can improve students' communication skills and efficacy. The students become active in a virtual class, dare convey their ideas, and have increased self-efficacy to learn accountancy. It impacts Indonesian students positively as they are usually passive and reluctant to join actively in the classroom (Irafahmi et al., 2021). Accounting teaching and learning uses moodle can improve students' engagement and self-efficacy in the provided chat room to propose their ideas (Malan, 2020). Thus, automatically students' communication skills can develop significantly (Holmes et al., 2019).

The other e-learnings that can be used are google meet and Facebook (Akcaoglu & Lee, 2018). This study shows lecturers can meet the academic needs and social emotion in teaching and learning. The Google meet create innovative teaching and learning with various ideas. At the same time, Facebook provides interactive teaching and learning. Both applications support colleague communication well (Malan, 2020; Shauki & Benzie, 2017). Students require innovative and interactive education and learning to achieve the learning outcomes. Therefore, the lecturers should determine an appropriate technic and method for teaching (Ainsworth, 2021). Business people and accounting teacher candidates require generic skills such as business communication (Peng & Abdullah, 2018). That skill is crucial to convey knowledge to others. Faculty should prioritize communication skills to support their graduates (Brink et al., 2018). An online platform in blended learning-based accounting can utilize google sites and Facebook to improve student involvement in teaching and learning (Akcaoglu & Lee, 2018; Ross et al., 2018). Academicians and students argue that blended learning provides greater flexibility and is suitable for various students' learning styles. Adopting different learning methods can successfully improve students' blended learning and engagement (Kahn et al., 2017). Online teaching and learning positively impact assessment as it has flexible reviews from students' and teaching perceptions. Then, online learning motivates students to self-reflect on teaching and learning (Chiu, 2021; Purwanto et al., 2020). Besides, online learning done at the same or different times is considered part of the blended learning approach. Because most students can access the computer using CD-ROM, lecturers can develop CD ROM with many exercises. The finding illustrates that blended learning can improve accounting subject effectiveness for accounting subjects of the second year (Dahlstrom-Hakki et al., 2020; Harvey et al., 2017).

Traditionally, teaching and learning in a classroom provide facilities to study, tutorials, and discussion (Melati & Harnanik, 2021). It is more efficient as it demands fewer funds (Braun et al., 2020). Conventional teaching and learning have shifted significantly during these two decades. One of the shift driving factors is technology. A catalyser of change goes a new education revolution (Graham et al., 2013). Currently, teaching and learning implement information and communication technology. Some users focus on social media as communication media in education and learning to open students' horizons and study much knowledge from many sources. The online platform utilization reflects that lecturers and students can improve learning outcomes nowadays (Papageorgiou & Callaghan, 2020). Further, lecturers can encourage students' involvement, manage and create an effective learning environment (Dwikurnaningsih & Waruwu, 2021). That statement aligns with Social Learning Theory about human behaviour, such as continuous reciprocal interaction between cognitive, behaviour, and environmental impact. The examples in teaching and learning are student-centred teaching and

learning, student involvement creation, digital literacy, and good communication (Asif et al., 2020; Handelsman et al., 2005). In an online class, lecturers can check students' activeness in the forum. Students engagement is an investment of physical and psychological energy related to the achievement index and many learning and student development in education. Further, it also refers to students' engagement quantity and quality and student learning management (O'Connell, 2021; Papageorgiou & Callaghan, 2020; Sangster et al., 2020).

Online learning also can improve students' self-efficacy. Self-efficacy has four sources, mastery experiences, vicarious experiences, verbal persuasion, emotional and physiological states (Tsai et al., 2020). Communication refers to a generic skill or employability skill to implement knowledge. It is not a skill on a particular job, but it is demanded by all professionals to keep a horizontal and vertical relationship (Frick et al., 2020). The other study has found that students perceive e-learning as a means of studying to solve many limitations, such as limited meetings and studying hours. The use of e-learning does not significantly impact academic achievement, but it positively and effectively impacts teaching and learning management (Kahn et al., 2017). The other beneficial e-learnings are google sites and Facebook (Chugh & Ruhi, 2018). E-learning can improve students' self-efficacy. In this case, self-efficacy comes from four sources, mastery experiences, vicarious experiences, verbal persuasion, emotional and physiological states (Orcid et al., 2021). The students who are usually passive in the classroom become brave to express their ideas when they join e-learning. Thus, appropriate feedback occurs between students and students; and lecturers and students (Fortin et al., 2019; Asarta & Schmidt, 2020). The e-course structure, workload demands, uniformity of activities, and simplicity associated with relevant activities do not significantly impact perceived benefits in each subgroup analyzed. Besides, the general impression about the e-course, their consistency with face-to-face learning, and the lecturers' responsiveness greatly affected student perceptions based on gender.

Similarly, generally, e-course and face-to-face teaching and learning are consistent. Lecturers responsiveness has a positive and significant impact on students' perception based on gender (Harvey et al., 2017; Park & Kim, 2020). The other study explains that gender does not play a crucial role in online, blended learning. There are no differences in communication skills, teaching and learning involvement, and self-efficacy between male and female students (Yeh et al., 2019). The use of online learning platform can improve communication, student engagement, and self-efficacy. But, the other hand also can not improve. Some research still debatable explain the effect of online learning using one of the famous platform like google meet, facebook, or the other platform. It is interesting and important to explore the influence of google meet in online learning toward communication skill, student engagement, and self-efficacy. This study investigates communication skills, student engagement, and self-efficacy before and after online learning, and whether gender impacts. This study contributes to distance learning on public sector accounting online class. Public sector accounting is new course for students as they have not got it before in senior high schools or vocational schools. Many online platforms such as Facebook, Twitter, google classroom, google meet, zoom, and higher education e-leanring can teach and learn. Online learning provides its own challenges for lecturers and students. Lecturers have prepared the material as well as possible, while students must be ready to learn it. Online learning also requires adequate facilities. The selection of learning platforms is also adjusted to the characteristics of students and subjects. Communication skills must be honed so that students have good public speaking. Likewise, student involvement also plays an important role in achieving learning objectives. on the other hand, which is no less important is that students' self-confidence in the learning process can form maximum understanding of the material.

2. METHOD

The study implemented a pra-experimental design. Specifically, it is called as Design One Group Pretest-Posttest (Hope et al., 2019). In this design, the experimental unit was subjected to two treatment measurements. The first measurement was carried out before the treatment given or before joining the accounting subject via online learning. Then, the second measurement was carried out after the treatment given or after entering the accounting subject via online learning. The following is the design illustration. This study was conducted for public sector accounting subjects in their second years of study. It took place on the transition from offline to online learning at the pandemic's beginning. First, the average value of communication skills, students' engagement, and self-efficacy were measured by conducting a pre-test. After joining online teaching and learning, students' communication skills, student engagement, and self-efficacy were measured in a post-test. Then, a comparison was made to calculate the average value of communication skills, student engagement, and self-efficacy (T_0 and T_1) to see their effects. Moreover, the achievement of communication skills, student engagement, and self-efficacy was compared using a paired sample t-test. Then, a gender differences analysis on communication skills, student engagement, and self-efficacy was carried out.

The study used the likert scale 1 to 7 (disagree to very agree). Student engagement comprises caring, curiosity, understanding or knowledge mastery, spirit, and skill required to learn or complete the academic task.

The Student engagement indicators involve behavioural, emotional, cognitive, and agentic engagement. The instruments used are from previous researches by (Chiu, 2021). The items were "I make a plan before doing the task"; "I try to relate the material I'm learning with material in other courses"; "I spend a lot of my free time on looking for information on the topic being studied"; When I read, I try to understand the content delivered by the author"; "I study again regularly, even if nothing test/exam/quiz"; "I feel strange in class"; "I easily make friends in class"; "Class is a place where I feel like I can belong with friends and lecturers"; "My classmate likes me";"I feel alone in class";"I am absent from school for no apparent reason"; and "I was absent from class while in lecture"

Communication skill is student communication ability in learning with the indicators written: oral communication, written communication, and presentation. The communication skill instruments used to refer to previous researches (Irafahmi et al., 2021; Shauki & Benzie, 2017; Yeh et al., 2019). There were 12 items representing the various aspects of communication skill was finalized. Each item was capture the essence of communication skill. Items were, "I am nervous about the unknown aspect of online mode of examinations", "I dislike participating in group discussions";"I am tense and nervous while participating in group discussions"; "I like to get involved in group discussions"; "Engaging in group discussion with new people makes me tense and nervous"; "I am calm and relaxed while participating in group discussions"; "Generally, I am comfortable while participating in a group discussion"; "Generally, I am nervous when I have to participate in a meeting"; "Usually I am calm and relaxed while participating in meetings"; "I am very calm and relaxed when I am called upon to express an opinion at a meeting"; "I am afraid to express myself at meetings"; "Communicating at meetings usually makes me uncomfortable"; and "I am very relaxed when answering questions at a meeting"

Self-efficacy is a student's belief in their ability to take agentic action. The indicators are mastery experiences, vicarious experiences, verbal persuasion, emotional and physiological states. The instruments used are from previous studies (Tsai et al., 2020). Gender is sex that can be male or female (Park & Kim, 2020). There were 10 item were capture the essence of self-efficacy. Items were "I can always solve a difficult problem if I'm trying hard"; "I am able to find ways to solve problems if something hinders my goal"; "It is easy for me to stay on goal and achieve my goal"; "I believe that I can act well in unexpected situation"; Thanks to my abilities, I know how to face an unexpected situation"; "I can solve various problems if I really do it"; "I can stay calm when facing difficulties because I can rely on my ability to get over it"; "When faced with a problem, I have lots of ideas to solve it"; "When in a difficult situation, I can think the way to get out of the predicament"; and "Whatever happens, I will be able to deal with good".

The subject of this study was 120 accounting education students joining public sector accounting. The data was obtained by using a questionnaire. The questionnaires were spread out to the respondents by employing google forms. The paired sample t-test were data analysis methods to test the hyphotesis. The validity test was conducted using a bivariate correlation between the construct score and the construct score. The item score causes the total score to be high or low, so it can be argued that an item has high validity if the score on the item is parallel to the total score. Whether the instrument criteria were valid could be seen from comparing the probability value (p-value) and a significant level of 5% or 0.05. If the p-value is less than 0.05, the instrument is valid, but it is invalid if the p-value is more than 0.05. Instrument reliability is an evaluation provision tool in measuring trust. A test can have a high confidence level if the test can provide consistent results. In this study, the reliability depends on the output seen at a significant level of 5% or 0.05. The normality test used was a one-sample Kolmogorov Smirnov test.

3. RESULT AND DISCUSSION

Result

Paired sample t-test is applied to test the hypothesis. Data used in the test are student engagement in online and offline learning using an online platform, google meet. The rule of decision making, α = 0.05, is if the sig (2-tailed) value <level of significant (α), then there is a difference in student involvement before and after online learning. The results show that the p-value is more significant than 0.05, so it can be concluded that the first hypothesis (H$_1$), students who can complete the accounting subject by joining google meet have high engagement in teaching and learning, is rejected. It is because there is no significant increase. The results show that the sig value is 0.000, less than 0.05, so it can be concluded that the second hypothesis (H$_2$), students who can complete accounting subjects by joining google meet have high communication skills, is accepted. It means communication skill rises significantly. The third hypothesis (H$_3$), students who can complete accounting subjects by joining google meet have high self-efficacy is rejected. The results show that the value of sig is more than 0.05. There is not any significant increase in self-efficacy. The four hypotheses (H$_4$), there are no differences in communication skills between male and female students by joining google meetings is accepted. There is a considerable difference in the communication skills of male and female students in online learning. This study shows that communication skills between male students are more significant than female students'

communication skills, but its significance value is more significant than 0,05. It means that the difference does not imply a lot.

The five hypotheses (H_5), there are no differences in student engagement between male and female students by joining google meet. This hypothesis is tested by applying an independent sample t-test. The data used for the test is students' engagement entering online teaching and learning using google meet, which is compared based on gender. The rule of decision making (α = 0.05) is that if the sig (2-tailed) value is less than the level of significant (α), then there is a considerable difference in the involvement of male and female students' engagement in online using google meet. This study shows that female students' engagement average is more significant than male students. However, their significance value is more significant than 0.05. It means that the difference does not mean anything. The sixth hypothesis (H_6), there is not any difference in self-efficacy between male and female students by joining google meet is accepted. The study shows that male students' self-efficacy is more remarkable than male students, but its significance value is greater than 0.05. It means that the difference does not imply a lot. Students' engagement indicators are behavioural, emotional, cognitive, and agentic engagement. Behavioural engagement before teaching and learning is 0.62, and after teaching and learning is 0.54. Both values are in the high category and have a difference of 0.08. Students have better preparation when joining offline learning than online learning. Students' emotional engagement before joining online classes is 0.30. It is categorized as high. It increases 0.37 when joining online learning and a difference of 0.07. It means that students work harder when joining offline teaching and learning. When joining offline teaching and learning, students' emotional engagement is 0.46 and 0.43 when joining online teaching and learning.

Discussion
Students Communication Skills in Online Learning

This research shows a rise in business communication skills occurs when students join accounting classes using google meet. Some previous investigations support this finding; students perceive learning as a media to study in a pandemic era with limited face-to-face meetings and time to lecture. Online learning significantly impacts academic achievement and effective learning (Alcaide et al., 2020; Sagala & Effiyanti, 2019). Besides google meet, online learning can utilize google sites dan Facebook (Akcaoglu & Lee, 2018; Chugh & Ruhi, 2018). This study also shows that lecturers can meet their academic needs and emotional social in teaching students. Google sites can create innovative teaching and learn with various ideas.

In comparison, Facebook makes interactive learning. Those online platforms can support communication between colleagues (Gunarathne, 2019; Brink et al., 2018). Google meet can improve students' communication skills. It can be seen from the students' various activities during online learning. To ensure that the assignment instructions given by the lecturers are clear, they communicate with each other effectively. Students need to interpret the information obtained for fulfilling their assignments. Blended learning conducted by applying google meet stimulates students to learn independently. The lecturers provide material and also exercises that should be done in groups. Then the results should also be sent via email. Working in groups can improve student skills in communication and teamwork (Papageorgiou & Callaghan, 2020; Shauki & Benzie, 2017). This study reveals that lecturers can meet their academic needs and social emotions as Google sites create innovative teaching and learning with various ideas. At the same time, Facebook makes interactive teaching and learning. Both of them can support communication between colleagues (Brink et al., 2018; Deng & Tavares, 2015).

In addition to teamwork, the variable of communication skills in this study also includes asking questions and responding to presentations. The students' skills to ask questions are better when they join the online class. It can be caused by students' psychological factors who are more courageous and expressive in asking questions because they do not meet face to face directly. In addition, it can also be influenced by the culture of Indonesian society, which in general, they tend to be awkward to ask questions now in front of many people. This fact is also supported by the advantages of implementing online lectures, which reveal that students are more active in asking questions and participating in classes (Krasodomska & Godawska, 2021; Leslie, 2019).

Students Engagement in Online Learning

The study shows no rise in students' engagement significantly for students who complete accounting subjects using online learning (google meet). It means that the students are not motivated to have more attention to online learning. The fact shows that the students do not prepare or read the material taught before the class begins. The main problem appears in online learning because teachers cannot control the students maximally (Benlahcene et al., 2020; Peng & Abdullah, 2018). Limitation on supervision and control triggers the students to be reluctant to engage in online class activities. Direct management and control can stimulate the students to get involved in an online class. Further, the students view that learning via google meet makes them relax. They do not have any target as they do not have any pressure to engage in online class activities. It implies that the students have not realized that they should involve the activities in the online class in learning. The study shows

that a significant increase does not occur, supported by some previous studies written as follows. Teaching and learning in a classroom that requires face-to-face interaction is more valuable than online (Aristovnik et al., 2017; Asif et al., 2020). They study students' satisfaction and students' perception of introduction to financial accounting. The blended learning method cannot attract the students to learn, and it is not efficient as it drops students effectiveness to master the materials taught. However, traditional teaching and learning are more effective. The research on blended learning yields lower value (Alan I. Blankley, 2017; Frick et al., 2020). In addition, they reveal that students do not feel satisfied when joining online learning.

On the contrary, this study is not in line with previous research. Students' perception of the summative assessment of introduction to financial accounting in the first year gives positive feedback. This positive feedback includes the advantages of first-line assessment in learning, motivation, and engagement (Liu & Zainuddin, 2021; Ross et al., 2018). Next, another studies also argue a positive correlation between students' performance in an online assessment and their final exam score. In addition, student engagement contributes to that correlation (Alan I. Blankley, 2017; Fortin et al., 2019).

Students Self-Efficacy in Online Learning

The finding shows no significant increase in self-efficacy for students who completed accounting subjects using google meet. Indicators on the self-efficacy variable include mastery experiences, vicarious experiences, verbal persuasion, emotional and psychological states. It proves that students' self-efficacy in offline learning is higher than in online learning. In simple terms, self-efficacy is the self-confidence to realize expectations (Al-Nuaimi et al., 2020; Chiu, 2021). The students who experience face-to-face or offline learning are more confident in their ability to solve problems in learning, such as assignments and learning difficulties. This ability can be obtained by looking back at the experiences dealing with issues in life journey, and the students can successfully solve them well (Ireland, 2020; Yang et al., 2020). Suppose it is analyzed deeper based on this statement. In that case, it can be said that there is not any significant increase in self-efficacy due to the students' limited experience in implementing online learning. The google meets as a learning tool has only recently been applied. He surveyed online learning. He revealed that those with more experience using Facebook for learning and equipped with an instructor would have high motivation to study (Akcaoglu & Lee, 2018; Chugh & Ruhi, 2018). Furthermore, student cognitive engagement, which shows students' psychological mastery of knowledge and skills, does not rise. They have not been able to do elaboration and planning well. From an agentic engagement point of view, students have not contributed proactively to learning. Furthermore, students' self-efficacy in online learning has not increased. Students tend to rely on lecturers, literature, literature search sources on google and their classmates. They are not sure of their abilities to complete academic assignments given by the lecturers.

Male and Female Student Communication Skills, Students' Engagement, and Self-Efficacy

Based on the research findings, there is no significant difference in the communication skills of male and female students. The results support previous research, explaining that gender does not play an essential role in online learning and blended learning (Aristovnik et al., 2017; Papageorgiou & Callaghan, 2020). It has been argued that gender differences found may function as stereotypical beliefs. As we know, women are expected to be conscientious, organized, and skillfully manage their learning environment. Psychologically, no single theory views men as more intelligent than women. No single scientific data views women as being born stupider than men. The intelligence test result shows that women also get the same score as men. This argument supports the finding; gender does not determine skills, including communication (Asif et al., 2020; Madah Marzuki et al., 2020).

There is no significant difference in male and female students' engagement in learning using google meet. This study supports the research conducted by (Brink et al., 2018; Harvey et al., 2017). Although there is no significant difference in this study, the mean score of female student engagement is slightly higher than male students. It illustrates that the female student group does more work to improve their understanding and skills. Based on the findings, gender does not impact students' self-efficacy using an online platform, google meet. The self-efficacy level does not rely on gender. Thus, it is called a stereotype. It can disappear if the people who believe in them can be controlled (Krasodomska & Godawska, 2021; Savara & Parahoo, 2018). Environmental and family factors can contribute to the difference absence of male and female students' self-efficacy. There is no discrimination between men and women in this modern era. As a result, they can self-actualize freely.

The transition from offline to online has to be responded to well by lecturers and students. We guarantee there are no give learning lost. Online learning has more distractions that need creativity and inovation to achieve the learning goals. Accounting online classes get more challenging to carry out the topic. This study offers important practical implications for educator and policy makers such as rector and the dean to facilitate the online learning. It is presents an interesting knowledge into how the learning change in method and approach to delivery topic in online learning mode. The online learning mode is preventing a smooth transation for student

that impact on communication skill, student engagement, and self-efficacy. This study also give the social implications for training students and lecturer on the implementation online learning approach and adoption of many platform to enhance technology resources in teaching and learning.

It recommendation higher education institution to develop a creativity and innovative approach to increase the students engagement and self-efficacy so they can increase their academic achivement. It also stresses the need for ensuring that the process of online learning are streamlined and adequate guidance is given to students. This study only involved one public university in Indonesia. It means that its result is based on one university's perception. Thus, it does not represent the condition of other universities in Indonesia, which could be different. Therefore, future studies can increase the number of samples in public or private university. Future research also can explore the factors influencing online learning, such as students and lecturers' stress levels, performance, and online learning barriers in higher education. Besides, the university's preparation and facilitation can also explain online learning.

4. CONCLUSION

Online learning using google meet can increase students' communication skills. Communication skills play a vital role in online learning. Students are brave when they explain the argument or answer the lecturer questions. They also can create some ideas in a chat room and oral presentation. They express their opinions, views, requests, or questions in online learning. They feel confident as they have the freedom to turn on or turn off their camera, so their lecturers sometimes do not recognize the students. They feel secure to express their thought as their identity is not seen. However, student engagement in online learning does not increase. It refers to an active students' involvement in academic assignments. Further, self-efficacy also does not increase. Students feel they get a few of ability to answer the question and understand the topic.

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