



**ACCOUNTING DEPARTMENT
FACULTY OF ECONOMICS
ANDALAS UNIVERSITY**

THESIS

**DETERMINANTS OF ACCOUNTING STUDENTS' SATISFACTION IN
ONLINE LEARNING DURING THE COVID-19 PANDEMIC**

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ABSTRACT

Student satisfaction is used to evaluate online learning since it is related to the quality of online education. The purpose of this study was to investigate how learner-content interaction (LCI), learner-instructor interaction (LII), learner-learner interaction (LLI), and student information system quality (SIS) can predict students' satisfaction during COVID-19 pandemic. In order to achieve this goal, the researcher attempted to create a structured questionnaire based on previous research. Data were obtained from 107 undergraduate accounting students who completed an online survey. Analysis of the data used in this research was multiple linear regressions with SPSS version 25. The results of the measurement model showed good reliability and validity for all constructs. According to the regression results, online learning self-efficacy, learner-content interaction, and learner-learner interaction was significant predictors of students' satisfaction. The study discovered that learner-content interaction was the strongest and most significant determinant of student satisfaction. However, learner-learner interaction and student information system quality was not determinants of student satisfaction in online learning during the COVID-19 pandemic.

Keywords: online learning, student satisfaction, online learning self-efficacy, interaction, student information system, COVID-19 pandemic