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Implementation of Bloom's Taxonomy in Understanding Taxation Documents Towards Learning Outcomes: Learning Motivation as Moderation

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Abstract

This study aims to significantly determine the implementation of Bloom's Taxonomy and understanding of tax documents that affect the learning outcomes of Tax Administration with learning motivation as a moderating variable. Research methods are quantitative and qualitative using SPSS version 22 software using two models of analysis, namely multiple regressions, and moderated regression analysis. The results of the research are that the implementation of Bloom's taxonomy and the understanding of taxation documents significantly influence students' achievement in the Taxation course. Strengthened by learning motivation can moderate the implementation of Bloom's taxonomy and understanding of taxation documents on student learning outcomes in Taxation courses with an increase in the R square value of 55.7%. This research has not used a population with bigger sample size, such as respondents from other campuses majoring in accounting and taxation. Higher education institutions can evaluate the curriculum on an ongoing basis by implementing Bloom's taxonomy to the learning method, as well as increasing student motivation to learn from themselves and their environment.

Keywords: Bloom's taxonomy, learning motivation, academic achievement.

1. Introduction

Education is the most significant element in human life because with education humans can achieve a better future. Akademi Sekretari Budi Luhur's Secretarial Study Program with the achievement of Accreditation A has a major role in producing graduates to become professionals in the administration and secretarial fields. A secretary is also required to have special competence in knowledge and understanding of the content of economics, one of which is understanding of tax documents. Apart from the Secretarial Study Program, the Accounting Study Program at the Faculty of Economics and Business of Universitas Budi Luhur also has a mission to provide education in the field of competency-based accounting to produce graduates who are superior, intelligent, and virtuous, and have competitiveness.

Tax documents are available in manual and electronic form on the tax website (www.pajak.go.id). Documents available electronically make it easier for students to know, understand, and be able to access them more quickly. With the aim that when they are in the world of work, they can keep the document secret and can understand the function and form of tax documents while carrying out tasks related to finance and taxation.

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Benjamin S. Bloom states that the taxonomy (grouping) of education goal should always refer to three domains, which are embedded to the learners, i.e.: thinking process domain (cognitive domain), value or attitude domain (affective domain), and skill domain (psychomotor domain) (Magdalena, 2020). Teachers should pay attention to learners' ability to understand concepts so that they could help learners to understand related concepts and to get good scores as a result of their study (Novitasari, 2017).

Formulates that motivation is indicated by the energy change within a person marked by the emergence of mood and reaction to achieve a certain goal. Learning motivation is expected to moderate study achievement (FKIP, 2015). Study achievement is the goal of the learners participating in the learning-teaching process (Astutik, 2016). Low learning outcomes in lectures that are reflected in the history of final grades in the Taxation course is a significant problem in this study. The identification of problems in this study is the students' perceptions of exact science subjects, which are quite difficult to study so that learning outcomes are low and the need for knowledge and understanding of various types of tax documents that are available manually and electronically for a Secretary and an Accountant.

The complexity of the problem in this research is Bloom's taxonomy leading to the cognitive domain, while the academic achievement is the accumulation of mid-semester scores and assignment scores related to taxation documents. And the limitation of the motivation variable is intrinsic. The novelty in this research lies in the study of the variable of the implementation of Bloom's taxonomy, which may influence academic achievement. This is related to the method of higher education learning process to set up curriculum reflected in the semester learning plan. The purpose of this research is to know the significance of the implementation of Bloom's taxonomy and the understanding of taxation documents which influences the learners' academic achievement in the Taxation course with learning motivation as a moderating variable

2. Literature Review

Bloom's Taxonomy

Bloom's taxonomy has undergone some revisions, namely in the cognitive domain, which is one of the basic frameworks to categorize education objectives, test making, and curriculum all over the world. The revision consists of six main categories from the lowest to the highest level, namely: (1) knowledge; (2) comprehension; (3) application; (4) analysis; (5) synthesis; and (6) evaluation (Netriwati, 2018).

Understanding of Taxation Documents

Divided tax knowledge into two aspects, namely, knowledge through common or formal education received as a matter of course and knowledge specifically directed at possible opportunities to evade tax (Savitri, 2015). Claimed that knowledge about tax law is assumed to be significant for preferences and attitudes towards taxation.

Academic Achievement

Develops academic achievement into five types, among others: (1) intellectual achievement, which is the most important academic achievement in the lingsikolastik system; (2) cognitive strategy, which manages a person's ways of learning and thinking in the broadest sense of the term including the ability to solve problems; (3) attitude and values, which is related to the direction of a person's emotional intensity as indicated by the behavioral tendencies towards people and events; (4) verbal information, knowledge in the sense of information and facts; and (5) motoric skills, i.e. skills functioning in the environment (Sujarwo, 2018).

Learning Motivation

The essence of learning motivation according to (Krisno Adriadi, 2018), is the internal and external drive in the learners learning to change their behavior, which in general there are several supporting indicators or components.

Framework

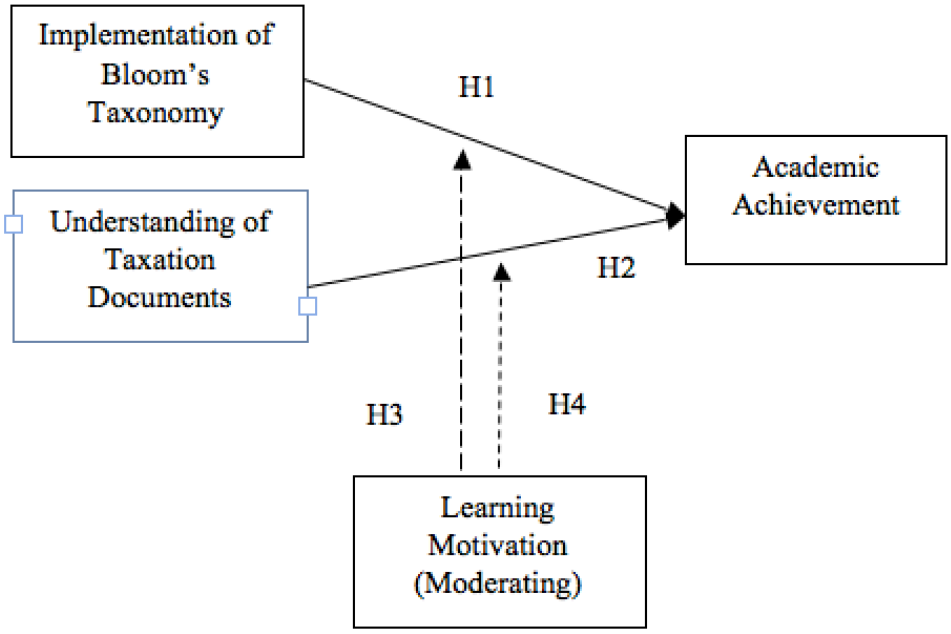

Figure 1. Framework

Hypotheses:

1. H1 = The implementation of Bloom's taxonomy significantly influences the students' academic achievement in the Taxation course at Universitas Budi Luhur and Akademi Sekretari Budi Luhur;
2. H2 = The understanding of taxation documents significantly influences the students' academic achievement in the Taxation course at Universitas Budi Luhur and Akademi Sekretari Budi Luhur.
3. H3 = Learning motivation moderates the influence of the implementation of Bloom's taxonomy on the students' academic achievement in the Taxation course at Universitas Budi Luhur and Akademi Sekretari Budi Luhur;
4. H4 = Learning motivation moderates the influence of the understanding of taxation documents on the students' academic achievement in the Taxation course at Universitas Budi Luhur and Akademi Sekretari Budi Luhur.

3. Methods

The research methodology used in this research is quantitative whose purpose is to elaborate on whether or not there is an influence of the implementation of Bloom's Taxonomy and the understanding of taxation documents on the students' academic achievement in the taxation course with learning motivation as a moderating variable. The data were analyzed using the SPSS program version 22. The data analysis method is performed with the data processing steps and hypotheses

testing as follows Validity Test, Reliability Test, Multiple Regression Test and MRA (Moderated Regression Analysis) Test.

4. Results and Discussion

The questionnaire was distributed to 89 respondents with 4 preliminary questions and 29 statements for the whole variables in this research, namely the implementation of Bloom taxonomy (X1), the understanding of taxation documents (X2), and learning motivation (moderating), which is later referred as variable X3 with Likert scale model as for primary data. The academic achievement variable (Y) is taken from the accumulation of mid-semester test scores and taxation documents assignment scores as secondary data.

Responses to the Preliminary Questions

From the responses to the preliminary questions, we obtain the following: (1) the category whether or not the respondents had studied taxation in high school (SMA/SMK/MA) is that 54% did not study Taxation and 46% studied the Taxation, (2) the category about interest in studying the Taxation course in Universitas Budi Luhur and Akademi Sekretari Budi Luhur is that 97% were interested and 3% were not interested in studying the Taxation course, (3) the category whether or not the lecturer's explanation is easy to understand is that 100% responded that the lecturer's explanation was easy to understand, (4) the category about the respondents' source of motivation to study the Taxation, namely self-motivation is 82%, motivation from the lecturer is 14%, from friends is 3%, and from family is 1%.

Validity Test

The validity test indicates that all independent and dependent variables in this research are declared valid. This is obtained from the count table (N-K-1 = 89-3-1 = 85), so for R Table (85) is 0,210. The validity test gives the result of the implementation of Bloom taxonomy variable (X1), the understanding of taxation documents (X2), and learning motivation (X3) with the result of Count R > 0,210.

Table 1. Validity Test

Variables	Item	Validity
Implementation of Bloom taxonomy	11	Valid
Understanding of taxation documents	10	Valid
Learning motivation	8	Valid

Based on the test results from table 1, all statements are declared valid because all of them have a calculated r number greater than the r-table number of 0.210 which means valid.

Reliability Test

Reliability test on variables X1, X2 and X3 indicates reliable outcome, with the value of Cronbach's alpha ≥ 0,70.

Table 2. Reliability Test

Variables	Alpha Cronbach	Validity
Implementation of Bloom taxonomy	0,934	Reliable
Understanding of taxation documents	0,978	Reliable
Learning motivation	0,781	Reliable

Based on table 2, it can be seen that the Cronbach Alpha is greater than 0.7. This shows that all statements in this study are said to be reliable or have a good level of reliability so that they can be used in subsequent research analyzes.

Multiple Regressions

The R square test is conducted in 2 stages: stage 1 without a moderating variable (X3), and stage 2 with a moderating variable. In stage 1 at Table 1 together with variable X3, the value of R Square is obtained at 0.413 or 41.3%. This means that academic achievement is 41.3% influenced by the implementation of Bloom's Taxonomy and by the understanding of Taxation documents. While in stage 2, with variable X3, the value of R Square is obtained at 0.970 or 97%. It means that the academic achievement variable is 97% influenced by the implementation of Bloom's taxonomy variable and by the understanding of Taxation documents as well as strengthened by the moderating variable Learning Motivation. There is an increase of 55.7% in the value R Square from that of stage 1 at 41.3% to 97% in stage 2. This indicates that learning motivation as the moderating variable (X3) could strengthen the influence of the implementation of Bloom's taxonomy and the understanding of Taxation documents on students' academic achievement.

Table 3. Model Summary without Moderating Variable
(Multiple Regression)

Model Summary[b]					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.642[a]	.413	.399	34.36955	1.590
a. Predictors: (Constant), X2, X1					
b. Dependent Variable: Y					

Table 4. Model Summary with Moderating Variable
(Multiple Regression)

Model Summary[b]					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.985[a]	.970	.969	7.80450	1.908
a. Predictors: (Constant), X2, X1X3, X1, X2X3					
b. Dependent Variable: Y					

From the Multiple Regression Test as indicated in table 5 below, it is obtained the value of Sig. (significance) 0.000 (0.000 < 0.05). This means that the variable of the implementation of Bloom's

Taxonomy and the understanding of Taxation documents significantly influences the students' academic achievement in the Taxation course.

Tabel 5. Anova without Moderating Variable (Multiple Regression)

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	71414.288	2	35707.144	30.228	.000[b]
	Residual	101588.860	86	1181.266		
	Total	173003.148	88			
a. Dependent Variable: Y						
b. Predictors: (Constant), X2, X1						

Moderated Regression Analysis

From MRA (Moderated Regression Analysis) Test as indicated in table 6 below, it obtained the value Sig. (significance) 0.000 (0.000 < 0.05). This means that the variable of the implementation of Bloom's taxonomy and the understanding of Taxation documents strengthened by the moderating variable of learning motivation has a significant influence on academic achievement.

Table 6. Anova with Moderating Variable
(Multiple Regression)

ANOVA[a]						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	167886.685	4	41971.671	689.074	.000[b]
	Residual	5116.463	84	60.910		
	Total	173003.148	88			
a. Dependent Variable: Y						
b. Predictors: (Constant), X2, X1X3, X1, X2X3						

Hypotheses testing provides evidence that hypotheses 1 is accepted. Therefore, the result of the research is under that of (Netriwati, 2018). The research that the writers conducted is about the implementation of Bloom's Taxonomy with its 6 (six) level indicators. It includes knowledge, understanding, application, analysis, synthesis, and evaluation which can be implemented in Diploma 3 students in the Taxation course academic achievement of Akademi Sekretari Budi Luhur and Strata 1 students' in the Taxation course academic achievement of the Faculty of Economics and Business, Universitas Budi Luhur. This is caused by the fact that students in Diploma 3 and Strata 1 following the level 5 and 6 qualifications contained in KKNI (*Kerangka Kualifikasi Nasional Indonesia* – National Qualification Framework) have the capability level of knowledge and understanding according to Bloom's taxonomy.

Then, hypotheses 2 is accepted, and therefore the result of the research is not following that of (Listiana, 2019). The materials in the Taxation course are mostly the practice of tax calculation. Therefore, the portion for theoretical materials, such as taxation documents is relatively small. This causes the students' competency in studying taxation is more integral and comprehensive, which leads to satisfying academic achievement. Therefore, the understanding of taxation documents significantly influences the students' academic achievement in the Taxation course.

Hypotheses 3 is accepted. It means that learning motivation can strengthen or moderate the influence of the implementation of Bloom taxonomy on academic achievement. This research is conducted during the corona virus pandemic in Indonesia, which affects the learning process in the Taxation course in Universitas Budi Luhur and Akademi Sekretari Budi Luhur, in which face to face class is replaced by e-learning method. Under this condition, *Rencana Pembelajaran Semester* (RPS – Semester Learning Plan) contained in the curriculum is still conducted by a lecturer by motivating students to study in class so that students' learning motivation can moderate the implementation of Bloom taxonomy on the academic achievement.

Hypotheses 4 is accepted, meaning that learning motivation can moderate the influence of the understanding of taxation documents on academic achievement. This is not following the result of the research conducted by (Listiana, 2019). Students' learning motivation is very strong. One of the sources of the students' learning motivation is their passion, which affects their academic achievement in the taxation course.

5. Conclusion

This research provides a result that the implementation of Bloom's taxonomy significantly influences the learners' academic achievement. The understanding of taxation documents significantly influences learners' academic achievement, and learners' learning motivation can moderate the influence of the implementation of Bloom's taxonomy and the understanding of taxation documents on the learners' academic achievement in the taxation course with the increase of value R *square* 55.7%. This research implies that sustainable curriculum evaluation can be conducted in Universitas Budi Luhur and Akademi Sekretari Budi Luhur so that it can always meet Bloom's taxonomy in all aspects, they are cognitive, affective, and psychomotor. The psychomotor could conduct further researchers with a more extensive population, especially on other campuses or the family of accounting and taxation science, and consider other factors influencing learners' academic achievement, such as family and social environment factors.

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