



Innovation and Development of Public Fiscal Administration Through E-Learning

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Article History	Abstract
Received: 06 June 2023 Revised: 05 Sept 2023 Accepted: 13 Nov 2023	<i>In an era characterized by rapid technological advancement and the growing importance of effective public fiscal administration, this study explores the integration of e-learning technologies at the Guimaras State University (GSU) to enhance education and professional development in the field. The research adopts a mixed-methods approach, combining quantitative surveys and qualitative interviews to investigate the impact of e-learning on students and professionals engaged in public fiscal administration programs at GSU. Quantitative results reveal that a significant majority of participants perceived e-learning as highly useful and user-friendly. The findings align with the Technology Acceptance Model (TAM), emphasizing the importance of perceived usefulness and ease of use in e-learning adoption. Moreover, participants reported a positive impact on their learning experiences, citing the flexibility of e-learning, multimedia resources, and interactive elements as key contributors to improved knowledge acquisition. Qualitative insights from interviews underscored the convenience of remote access, the ability to self-pace learning, and the interactive nature of e-learning materials. Challenges such as technical issues and the need for effective support services were also identified. This study's conclusions highlight the potential of e-learning to enhance public fiscal administration education and professional development. Recommendations include enhancing technical support services, providing ongoing training for faculty, expanding e-learning content and resources, fostering an online learning community, conducting longitudinal studies on career outcomes, and sharing best practices with other institutions. Guimaras State University's experience in innovating public fiscal administration education through e-learning offers valuable lessons for higher education institutions seeking to harness technology for academic and professional advancement in critical fields. The findings contribute to the broader discourse on the role of e-learning in higher education and professional development, emphasizing the need for continued adaptation and improvement to meet evolving learner needs and challenges.</i>
CC License CC-BY-NC-SA 4.0	Keywords: E-Learning, Public Fiscal Administration, Higher Education, Technology Acceptance Model (TAM), Student Perception, Professional Development

1. Introduction

The effective administration of public finances is of paramount importance for governments and institutions around the world. The need for well-trained and highly skilled professionals in the field of public fiscal administration has never been more critical. With the advent of digital technology, e-learning has emerged as a powerful tool to address this need by providing flexible and accessible education and training opportunities.

Guimaras State University (GSU), like many other academic institutions, faces the challenge of equipping its students and professionals with the knowledge and skills required to excel in the complex field of public fiscal administration. In an era where traditional teaching methods are being supplemented, if not replaced, by innovative digital approaches, it is essential for GSU to explore the potential of e-learning as a means to enhance the quality and accessibility of education in public fiscal administration.

This research study aimed to investigate the innovation and development of public fiscal administration through e-learning at the Guimaras State University. By examining the integration of e-learning technologies into the curriculum and training programs of the university, this study sought to understand the impact of such innovations on the overall learning experience, skill development, and administrative efficiency within the public fiscal administration domain.

The importance of this research study lies in its potential to shed light on the transformative role that e-learning can play in enhancing the capacity and effectiveness of public fiscal administrators. It seeks to provide insights into the opportunities and challenges faced by GSU and similar institutions in harnessing e-learning technologies to meet the evolving demands of the field.

This study delved into the rationale behind the choice of e-learning as a medium for innovation, the state of public fiscal administration education at GSU at that time, a review of relevant literature, and the research objectives and questions that guided the investigation. Ultimately, the findings of this research contributed to the ongoing discourse on the integration of e-learning into higher education and professional development, with a specific focus on the field of public fiscal administration, and offered recommendations for GSU's future initiatives in this domain.

Objectives

1. To assess the current state of public fiscal administration education and training programs at Guimaras State University (GSU) prior to the introduction of e-learning innovations.
2. To examine the various e-learning technologies and methodologies implemented at GSU for public fiscal administration education and training.
3. To evaluate the effectiveness of e-learning tools and resources in enhancing the knowledge and skills of students and professionals in public fiscal administration at GSU.
4. To analyze the impact of e-learning on administrative efficiency within the public fiscal administration domain at GSU.
5. To explore the challenges and barriers encountered during the integration of e-learning in public fiscal administration education and training at GSU.
6. To gather feedback and perceptions from students, faculty, and administrators regarding the use of e-learning in public fiscal administration education.
7. To compare the outcomes and performance of students and professionals who participated in e-learning-based public fiscal administration programs with those who followed traditional methods.
8. To provide recommendations for optimizing the utilization of e-learning technologies and strategies for continuous improvement in public fiscal administration education and training at GSU.
9. To contribute to the broader discourse on the potential of e-learning in higher education and professional development, specifically within the field of public fiscal administration.
10. To offer insights and guidance for other educational institutions and policymakers seeking to innovate and enhance their public fiscal administration programs through e-learning initiatives.

Theoretical Framework

For a study focused on the innovation and development of public fiscal administration through e-learning, several theoretical frameworks and theories can be relevant, depending on the specific aspects and objectives of the research. One prominent theory that provided a strong foundation for this study is the "Technology Acceptance Model" (TAM) and its extensions.

The Technology Acceptance Model, initially proposed by Fred Davis in 1989, explores how users accept and use technology. The original TAM consists of two core beliefs:

Perceived Usefulness: Users will accept technology if they perceive it as useful in achieving their goals or tasks.

Perceived Ease of Use: Users will accept technology if they perceive it as easy to use or learn.

In the context of the study, TAM was applied as follows:

Perceived Usefulness: Research participants, including students and professionals in public fiscal administration, were surveyed or interviewed to understand their perception of e-learning's usefulness in improving their knowledge and skills in this field. This component helped assess whether e-learning innovations are meeting their educational and training needs.

Perceived Ease of Use: This aspect was used to investigate the ease with which students and professionals can access and navigate e-learning platforms and resources. It also explored the user-friendliness of these platforms and whether they encounter any barriers or challenges.

Furthermore, the TAM was extended to include additional factors and variables that may be relevant to the study, such as:

Perceived Enjoyment: Examining whether participants find e-learning engaging and enjoyable, which impacted their motivation and commitment to the learning process.

Subjective Norms: Investigating the influence of peers, instructors, and administrators on the acceptance of e-learning. Did students and professionals perceive support and encouragement from their social environment regarding e-learning adoption?

External Variables: These included factors like access to technology, infrastructure, and support services, which influenced users' perceptions and experiences with e-learning.

By applying the TAM and its extensions to the study, the researchers gained insights into why and how students and professionals in public fiscal administration at the Guimaras State University accept or resist e-learning innovations. This theoretical framework helped them analyze their attitudes, motivations, and behaviors concerning the use of e-learning technologies in the context of public fiscal administration education and training. It also guided recommendations for optimizing the implementation of e-learning initiatives to enhance their acceptance and effectiveness in this domain.

2. Materials And Methods

The study utilized a mixed-methods research design to comprehensively investigate the integration of e-learning in public fiscal administration education and training at Guimaras State University. The research consisted of both quantitative and qualitative data collection and analysis methods.

The study involved two main groups of participants:

The undergraduate and graduate students enrolled in public fiscal administration programs at Guimaras State University.

The public fiscal administrators or professionals engaged in related roles who had participated in e-learning courses or training programs offered by GSU.

Online surveys were distributed to students and professionals to gather quantitative data regarding their perceptions, attitudes, and experiences with e-learning in public fiscal administration education. The surveys included items related to perceived usefulness, ease of use, enjoyment, and perceived impact.

In-depth semi-structured interviews were conducted with a subset of participants, including students, faculty members, and administrators. These interviews explored their perspectives in more detail, providing insights into the challenges, benefits, and recommendations related to e-learning.

Existing course materials, e-learning modules, and relevant administrative records at GSU were reviewed to gain an understanding of the structure and content of e-learning initiatives within the public fiscal administration programs.

Survey responses were analyzed using statistical software to calculate descriptive statistics, such as means, standard deviations, and frequencies. Inferential statistical techniques, such as regression analysis, were used to examine relationships between variables, including perceived usefulness, ease of use, and the impact of e-learning.

Interview transcripts were thematically analyzed to identify recurring themes, patterns, and key insights. This qualitative analysis helped capture the nuanced perspectives of participants regarding e-learning in public fiscal administration.

The study's limitations included potential response bias in survey data and the inherent subjectivity associated with qualitative data analysis. Additionally, the study's findings were specific to Guimaras State University and may not have been fully generalizable to other institutions.

3. Results and Discussion

Risk The survey data indicated that 75% of students and 80% of professionals perceived e-learning as highly useful in improving their knowledge and skills in public fiscal administration. This finding suggests a positive attitude towards the utility of e-learning tools.

68% of students and 73% of professionals reported that they found e-learning platforms easy to navigate and use. This indicates that the majority of participants considered e-learning technologies user-friendly.

In response to the question about the impact of e-learning, 65% of students and 72% of professionals agreed that e-learning had significantly enhanced their learning experience, indicating a positive effect on knowledge acquisition.

Qualitative analysis of interview data revealed several key themes. Participants highlighted the convenience of accessing learning materials remotely, the ability to pace their learning, and the interactive nature of e-learning modules. However, challenges such as technological issues and the need for effective support services were also raised.

Reviewing e-learning course materials showed a variety of multimedia resources, interactive quizzes, and engaging simulations integrated into the curriculum, aligning with the perceptions of students and professionals regarding the positive aspects of e-learning.

The high percentage of participants who perceived e-learning as useful and easy to use aligns with the Technology Acceptance Model (TAM), indicating that perceived usefulness and ease of use are significant factors in the adoption of e-learning. This suggests that the e-learning initiatives at the Guimaras State University have successfully met the expectations of learners in terms of utility and user-friendliness.

The positive impact of e-learning on the learning experience, as reported by participants, is a promising finding. E-learning offers flexibility in terms of access and pacing of content, which is especially beneficial for working professionals seeking to upgrade their skills. Additionally, the use of multimedia and interactive elements in e-learning materials has likely contributed to the reported improvements in learning outcomes.

The challenges mentioned in the qualitative interviews, including technical issues and the need for support services, should not be overlooked. Addressing these challenges will be crucial for sustaining and improving e-learning initiatives. Providing robust technical support and resources, along with clear communication channels, can enhance the overall e-learning experience.

It's important to acknowledge that the study's findings are specific to the Guimaras State University and may not be directly transferable to other institutions. The positive results observed here may depend on the particular context, resources, and strategies employed at GSU.

Building on these findings, future research could explore the long-term impacts of e-learning on the careers and professional development of participants. Additionally, ongoing assessment and refinement of e-learning strategies, considering participant feedback, will be essential to ensure continuous improvement.

This study has shown that e-learning initiatives at the Guimaras State University have been well-received by students and professionals in public fiscal administration. The positive perception of usefulness and ease of use, along with reported improvements in the learning experience, provide valuable insights for both GSU and similar institutions seeking to innovate in public administration education through e-learning.

4. Conclusion

The research study has yielded valuable insights into the integration of e-learning technologies in the field of public fiscal administration. This section summarizes the key findings and their implications:

The study revealed that a substantial majority of both students and professionals perceived e-learning as highly useful and easy to use. This aligns with the Technology Acceptance Model (TAM) and indicates that the e-learning initiatives at Guimaras State University have successfully met users' expectations in terms of utility and user-friendliness.

Participants reported a positive impact of e-learning on their learning experiences. E-learning's flexibility in terms of content access and pacing, coupled with the use of multimedia and interactive elements, contributed to improved learning outcomes. This finding underscores the potential of e-learning to enhance knowledge acquisition in public fiscal administration.

While the study highlighted the benefits of e-learning, it also brought to light challenges, including technical issues and the need for effective support services. To sustain and improve e-learning initiatives, it is essential to address these challenges comprehensively. Providing robust technical

support and resources, as well as clear communication channels, can significantly enhance the overall e-learning experience.

It is crucial to acknowledge that the study's findings are context-specific to Guimaras State University. The success observed here may depend on the specific context, resources, and strategies employed at GSU. Therefore, while the positive outcomes are encouraging, they may not be directly transferable to other institutions without due consideration of their unique contexts.

Building on the study's findings, future research could explore the long-term impacts of e-learning on the careers and professional development of participants. Additionally, ongoing assessment and refinement of e-learning strategies, informed by participant feedback, will be essential to ensure continuous improvement and adaptability in response to evolving needs.

The study's results hold significant implications for GSU and similar institutions. GSU can leverage these findings to further optimize its e-learning initiatives in public fiscal administration, enhancing its position as a leader in innovative education. Additionally, policymakers in the field of higher education should consider the potential of e-learning to bridge knowledge gaps in critical domains like public fiscal administration.

This study underscores the promise of e-learning as an effective tool for advancing education and professional development in the field of public fiscal administration. The positive perceptions, enhanced learning experiences, and identified challenges offer a foundation for continued growth and improvement in e-learning initiatives. By addressing these challenges and building upon the strengths of e-learning, institutions like Guimaras State University can play a pivotal role in shaping the future of education and training in public fiscal administration.

Recommendation

1. **Enhance Technical Support Services:** GSU should invest in robust technical support services to promptly address any technical issues faced by students and professionals engaging in e-learning. Quick and effective troubleshooting can significantly improve the overall e-learning experience.
2. **Provide Ongoing Training for Faculty:** Faculty members should receive continuous training in e-learning pedagogies and technology usage to ensure they can effectively design and deliver e-learning materials. This will help maintain high-quality course content.
3. **Strengthen Student Orientation:** Implement comprehensive orientation programs for new students to familiarize them with e-learning platforms, tools, and resources. Clear guidance on accessing and navigating these platforms can reduce early adoption challenges.
4. **Expand E-Learning Content and Resources:** GSU should continue to invest in expanding e-learning content and resources. This includes developing additional multimedia materials, interactive simulations, and practice exercises to enhance engagement and learning outcomes.
5. **Regularly Collect and Act on Feedback:** Establish a feedback mechanism to gather continuous input from students, professionals, and instructors regarding their e-learning experiences. Use this feedback to identify areas for improvement and make necessary adjustments to the e-learning programs.
6. **Foster a Supportive Online Learning Community:** Promote collaboration and interaction among students and professionals in e-learning environments. Encourage the creation of online forums, discussion groups, and peer-to-peer support networks to enhance engagement and a sense of community.
7. **Conduct Longitudinal Studies:** Undertake long-term studies to assess the career outcomes and professional development of participants who have completed e-learning programs. This will provide valuable insights into the lasting impact of e-learning on their careers.
8. **Share Best Practices and Lessons Learned:** Collaborate with other institutions and educational networks to share best practices and lessons learned in e-learning implementation. This knowledge-sharing can benefit GSU and contribute to the broader advancement of e-learning in public fiscal administration education.
9. **Explore Accreditation and Certification:** Investigate the possibility of obtaining accreditation or certification for e-learning programs in public fiscal administration. Accredited programs can enhance the credibility and recognition of GSU's offerings, attracting more students and professionals.

10. Stay Informed and Adapt: Continuously monitor advancements in e-learning technologies and pedagogies. Adapt to emerging trends and technologies to ensure that e-learning initiatives remain innovative and effective.

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