The Use of YouTube as a Supplementary Method in Tax Teaching and Learning: Its Impact on Tax Awareness and Knowledge

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To cite this article (APA): Abdul Rashid, S. F., Abu Hassan, N. S., & Abdul Wahab, A. B. (2023). The Use of YouTube as a Supplementary Method in Tax Teaching and Learning: Its Impact on Tax Awareness and Knowledge. International Business Education Journal, 16(2), 49–60. https://doi.org/10.37134/ibej.Vol16.2.5.2023

To link to this article: https://doi.org/10.37134/ibej.Vol16.2.5.2023

Abstract

This study investigates the impact of integrating YouTube videos as a supplementary teaching method in tax education, focusing on enhancing awareness and knowledge of tax-related subjects. The research involved 96 second-year students pursuing a Bachelor's degree in Accounting at the Faculty of Economics and Management, Universiti Kebangsaan Malaysia (UKM). The study uses an experimental research design where pre and post-data of control and experimental groups were collected and analysed accordingly. Results revealed that students in the experimental group, who received supplementary instruction through YouTube videos, demonstrated significantly higher tax awareness and knowledge improvements than their counterparts in the control group. The theoretical framework of Social Constructivism, as proposed by Vygotsky, underpins this research, emphasising the role of social interactions and collaborative learning in knowledge construction. These findings underscore the potential of YouTube as an effective tool for enhancing tax education in higher institutions. They suggest that the strategic incorporation of YouTube into the curriculum can significantly augment students' understanding and awareness of taxation matters, thereby contributing to improved financial literacy. As modern education continues to evolve, the study encourages further exploration of digital tools like YouTube to enhance learning outcomes and elevate awareness of real-world financial issues. The study's implications extend to the broader field of education and underscore the need for further empirical research in tax education and other disciplines to validate the transformative potential of YouTube and similar digital platforms.

Keywords:
Social Media, Tax Awareness, Tax Knowledge, Teaching and Learning, YouTube

INTRODUCTION

Technology integration in education has become increasingly vital, especially in light of the transformative changes catalysed by the COVID-19 pandemic. The global health crisis underscored the significance of digital tools and online platforms in maintaining educational

Manuscript received Oct 26, 2023; revised Dec 21, 2023; published Dec 22, 2023

continuity. In this context, social media platforms, particularly YouTube, have assumed pivotal roles in facilitating remote learning, reshaping pedagogical approaches, and redefining how students engage with educational content.

This study delves into the multifaceted landscape of social media's role in education, specifically emphasising YouTube's potential as a complementary educational instrument, particularly within the domain of tax courses. As the educational landscape evolves and adapts to new challenges and opportunities, it is imperative to examine how innovative approaches, such as YouTube integration, can enhance students' learning experiences and understanding of tax-related matters.

The efficacy of incorporating social media in higher education has been substantiated by prior research, as 'the use of social media in higher education has been proven to empower the teaching and learning processes' (Manca & Ranieri, 2016; Moghavvemi et al., 2017). This innovative approach and its pedagogical implications underscore the need for further formal investigation (Osgerby & Rush, 2015; Moghavvemi et al., 2018). Facebook stands out as a pertinent example of a social media platform used for information gathering (Junco & Cotten, 2012), learning facilitation (Moghavvemi & Salarzadeh Janatabadi, 2018), student connectivity, and university culture dissemination (Yu et al., 2010).

However, YouTube, in addition to Facebook, plays a prominent role in fostering social interactions among students and serves as a valuable resource for learning and knowledge acquisition. Notably, YouTube ranks as the third most visited website globally, trailing only behind Google and Facebook. Paradoxically, research on using YouTube for academic purposes and its effectiveness as a pedagogical tool lag behind other social media platforms like Facebook. Afolabi and Segun (2021) investigated many tools for effective teaching in the post-pandemic era such as Google Classroom, Zoom and Edmondo but they neglected YouTube in their study. Similarly, Ahmad et al. (2021) only focused on Facebook, Viber, WhatsApp and Telegram.

YouTube boasts an extensive repository of videos across various domains, including education, entertainment, marketing, and science. Its prominence within the classroom, particularly in higher education, has surged to the fore. This surge is further magnified by the upheaval caused by the COVID-19 pandemic. Notably, it is envisioned that this method will continue to play a pivotal role as both a formal teaching approach adopted by instructors and an informal learning mechanism embraced by students.

The post-pandemic shift in educational norms has catalysed a broader realisation across educational institutions, including higher education institutions, about the advantages of incorporating technology into pedagogy. This realisation is particularly apparent when considering the significant shift from conventional teaching approaches. Consequently, there is a burgeoning interest in examining the effectiveness of supplementary teaching tools like YouTube, particularly in the post-pandemic era.

The Taxation I (EPPA3023) course, a staple in the academic curriculum, is offered every two semesters, aiming to provide students with comprehensive insights into the intricacies of taxation, encompassing tax systems and associated responsibilities. Topics covered in this course span the definition of taxation, various tax categories, taxable entities, and the intricacies of tax calculations, which include considerations for reliefs and rebates. Historically, the primary pedagogical approach adopted in this course is conventional, relying on lecture slides, verbal explanations, tutorials, and project assignments. Regrettably, this traditional approach has thus far not incorporated video elements, particularly YouTube videos.

Given the compelling body of research supporting the merits of utilising such multimedia tools for effective teaching and learning, this study is prompted by the need to systematically explore the impact of this innovative approach on students' tax knowledge and awareness.

This study, therefore, seeks to empirically investigate the impact of integrating YouTube videos as a supplementary teaching method in the context of tax education, with a specific focus on students' comprehension of tax-related subject matter. The study pursues two distinct objectives, which are to assess the impact of video integration, specifically YouTube videos, as a supplementary teaching mechanism on students' awareness of tax-related issues and to evaluate the effects of video integration, notably YouTube videos, as a supplementary teaching tool on students' understanding of tax matters.

A quantitative approach, employing survey questionnaires, was administered to achieve these objectives. The study population, EPPA3023: Taxation I students, was divided into control and experimental groups. Data collection will encompass pre- and post-intervention phases, capturing data on both groups. Statistical analysis, utilising SPSS software, was conducted to determine variance differences in the pre-and post-intervention data for both groups.

It is anticipated that the findings of this study contribute valuable insights into the impact of using YouTube videos as a supplementary teaching method in tax courses, particularly regarding students' tax knowledge and awareness. This research endeavours to invigorate teaching and learning methodologies in tax courses, traditionally entrenched in conventional approaches.

LITERATURE REVIEW

In recent years, integrating social media platforms into higher education has garnered significant attention, driven by the increasing recognition of its transformative potential in teaching and learning. The existing body of research demonstrates how various social media platforms have empowered teaching and learning in higher education (Manca & Ranieri, 2016; Moghavvemi et al., 2018; Hudin & Hudin, 2020; Hudin et al., 2020). This research suggests that these platforms foster dynamism, interactivity, democratic access, adaptability, and social engagement in educational settings, aligning with the principles of "Social Constructivism."

Social Constructivism, as proposed by Vygotsky (1978), emphasises the role of social interactions in knowledge construction. In higher education, this theory posits that learning is an active, collaborative process influenced by peers and instructors. Integrating social media into education reflects this constructivist approach, as it encourages students to engage with learning content, their peers, and educators through a more interactive, collaborative, and student-centric environment (Moghavvemi et al., 2018). Furthermore, it supports the idea that knowledge is not a static entity but is actively constructed by students through their interactions and experiences.

Several studies underscore the congruence between the principles of Social Constructivism and the use of social media platforms such as Facebook and YouTube. These platforms facilitate collaborative learning, information sharing, and student engagement (Junco & Cotten, 2012; Artal-Sevil et al., 2015). Additionally, the visual and multimedia elements offered by platforms like YouTube align with the constructivist idea that learning is enhanced through diverse stimuli and interactive experiences (Johnson & Mayer, 2009).

While the literature has shown the alignment between the use of social media and the principles of Social Constructivism, there remains a research gap concerning the specific impact of YouTube as a supplementary teaching tool within this theoretical framework. This gap underlines the necessity for further empirical investigation, which is the core objective of our study.

The efficacy of integrating social media in higher education has been substantiated by prior research. As Manca and Ranieri (2016) assert, it empowers the teaching and learning processes, contributing dynamism, interactivity, democratic access, a people-centric approach, adaptability, and social engagement. Furthermore, the often-overlooked aspect of social media is its potential to transform pedagogy into a more social, open, and collaboration-oriented endeavour (Moghavvemi et al., 2018).

Scholars have drawn on various theories and models to assess the evolving role of social media in teaching and learning. For instance, Fleck et al. (2014) applied the Blended Learning theory to examine the incorporation of YouTube within the classroom setting. They observed that students displayed enthusiasm in using familiar online learning tools, ultimately enhancing their learning experiences. This insight underscores the potential of technology to facilitate learning in a student-centred environment.

Moreover, the literature suggests that combining diverse social media platforms can significantly impact blended learning in higher education (Artal-Sevil et al., 2015). In such scenarios, the influence of social media extends beyond the teaching and learning process (Alebaikan & Troudi, 2010). Evidence indicates that when online sessions are integrated with traditional teaching methods, students exhibit improved responsiveness, leading to faster learning (Graham et al., 2017; Korr et al., 2012). The adaptable nature of blended learning allows students to be flexible and provide feedback freely during the course, enhancing engagement and understanding.

Notably, within the context of education, the potential of social media extends to areas like hospitality and tourism (Sobaih et al., 2016). The research indicates that social media is an effective teaching tool in developing countries. The benefits tied to blended learning, as discussed earlier, have swayed curriculum implementers to adopt it in their respective institutions.

YouTube, in particular, has been identified as a platform that enhances student satisfaction when videos are used in traditional classroom settings (Torres-Ramírez et al., 2014). Incorporating YouTube in teaching, such as for nursing procedures, has been observed to improve student attention and retention (Clifton & Mann, 2011). Visual cues from videos are more easily retained, contributing to a better learning experience. These findings are supported by subsequent studies indicating that students report higher satisfaction and improved retention when integrating social media into their courses (Alon & Herath, 2014; Barczyk & Duncan, 2012). Additionally, prior research reveals that biology students who voluntarily watched online videos related to their class achieved better grades than peers who opted not to view online videos beforehand (Junco & Cotten, 2012).

The transformative impact of social media, particularly YouTube, on learning has become increasingly evident in recent years. Research indicates that these platforms offer significant advantages for both educators and learners.

As one of the most popular video-sharing platforms, YouTube offers a vast repository of educational content. It allows students to access diverse resources, including lectures, tutorials, and demonstrations. This accessibility is particularly valuable for students who prefer visual and interactive learning experiences. Research by Junco and Cotten (2012)

highlights how YouTube facilitates information gathering and enhances engagement. Including multimedia elements like videos has improved the understanding and retention of complex topics (Junco & Cotten, 2012; Clifton & Mann, 2011).

One of the notable advantages of YouTube in education is the ability for students to engage in self-paced learning. They can review and revisit content as needed, promoting a deeper understanding of the subject matter. Studies have shown that such flexibility improves learning outcomes (Junco & Cotten, 2012).

YouTube's social features, such as comments and discussion sections, facilitate collaborative learning. Students can share their perspectives, ask questions, and engage in meaningful discussions with peers and instructors. This collaborative aspect of learning aligns with the shift towards more social and open educational approaches (Moghavvemi et al., 2018).

Visual content is often more engaging and easier to remember. Incorporating videos in teaching has been found to enhance student attention and retention (Johnson & Mayer, 2009). Moreover, multimedia elements in education can increase student satisfaction and better comprehension (Alon & Herath, 2014).

The use of YouTube caters to diverse learning styles and preferences. Some students may thrive in traditional lecture-based settings, while others benefit from more interactive, visual, and self-directed learning. By offering a variety of content types, YouTube accommodates these differing needs (Graham et al., 2017).

The COVID-19 pandemic forced a significant shift towards online and remote learning. YouTube played a pivotal role in facilitating this transition. Its use in education has become even more pronounced, with educators and students alike recognising its potential as an essential tool in the remote learning landscape (Sobaih et al., 2016). This aligns with the broader acceptance of online and blended learning approaches.

In the Malaysian context, the government regulates the use of social media, particularly Facebook, due to political considerations, as overseen by the Malaysian Communications and Multimedia Commission (SKMM). However, the use of social media for educational purposes is wholeheartedly supported by the government, as evidenced by a recent emphasis on online learning for higher education in the Malaysian Education Development Plan 2015-2025. A pedagogical approach combining online learning and traditional face-to-face teaching is set to be implemented across all higher education institutions in the country.

Several Malaysian universities have started implementing blended learning, with instructors using YouTube and Facebook to complement their traditional teaching methods. Students have embraced this shift, significantly increasing their utilisation of YouTube for learning, particularly during the COVID-19 pandemic. However, despite this evolving landscape, formal research on the use of social media, particularly YouTube, as a supplementary tool in teaching and learning remains relatively scarce, especially within the context of tax courses.

METHODOLOGY

This study investigates the impact of integrating YouTube videos as a supplementary teaching method in tax education, specifically focusing on awareness and knowledge of tax-related subjects.

The tax learning materials were selected from the collection in the Faculty of

Economics and Management, UKM, while the video material was taken from the TV Ikram YouTube Channel. All materials, including the video, were in Bahasa Malaysia, and the teaching and learning session was conducted in Bahasa Malaysia. The fifteen-minute video from TV Ikram was selected since it comprehensively explains tax reliefs and rebates by the Inland Revenue Board of Malaysia's officer. The contents indicate why one should pay taxes and the technical knowledge regarding tax reliefs and rebates. The video uses a lot of image presentation. What makes it more interesting is the humour that the officers include while explaining that people could easily relate to their selves. Students were randomly allocated to two classrooms to use the different learning approaches, one without the video to supplement conventional teaching (control group) and the other group with video along with the conventional method of teaching (experimental group).

Ninety-six second-year students undertaking a Bachelor in Accounting degree at the Faculty of Economics and Management, Universiti Kebangsaan Malaysia (UKM), participated in this experiment. The participants were randomly divided into two groups in different classrooms, namely the control and experimental groups, each with 48 participants. In order to assess their prior knowledge, they first took a survey questionnaire about tax awareness and tax knowledge. The questionnaire has three parts: the demographic, tax awareness and tax knowledge sections. Tax awareness was assessed using nine items adapted from Taing & Chang (2021), asking about the participants' level of agreement using a 5-point Likert Scale on statements involving their responsibility. 20 items adapted from Palil (2010) were used to assess their level of knowledge on tax reliefs and rebates matters.

A pre-test was conducted before the learning activity to evaluate the two groups' awareness and knowledge concerning taxation matters. During the learning activity, students in the experiment watched the video on computer screens in the classroom before conventional learning methods started. In contrast, students in the control group underwent only a conventional teaching method with lectures using slides in another classroom. After the class ended, both groups were required to attempt the same set of questionnaires once again to examine the tax subject they had just been presented with.

The total experimental time was approximately three hours. Participants were given the pre-test to evaluate their baseline awareness and knowledge concerning taxation matters. The pre-test session lasted for 30 minutes. Students in the control group underwent a conventional teaching method with lectures using slides and tutorial questions. This teaching session lasted 120 minutes, with one break during the teaching and learning process. Participants in the experimental group watched the four-minute video from the TV Ikram YouTube Channel, which comprehensively explained tax reliefs and rebates. The video viewing session lasted 20 minutes before the conventional learning methods involving slides and tutorial questions commenced, ending after another 100 minutes with a break between the learning process. After the class ended, both groups were required to attempt the same set of questionnaires once again to examine the impact of the teaching methods on their tax knowledge and awareness. The post-test session lasted for 30 minutes. The total experimental time of approximately three hours was ensured that the participants had adequate time for each study phase.

Table 1 shows the respondents' profile where females dominate in control and experimental groups. This is in line with the ratio of students in most higher learning institutions, where males are lesser than females. Concerning age, 95 participants are young people between 18 to 25 years old, while only one respondent is between the age group of 36 to 40. Most participants in both groups have attained either a Diploma or a Matriculation Certificate, percentage of 95.8 in the experimental group and 70.8 in the control group.

Ninety-five participants confirmed that they had no formal tax education nor prior knowledge of taxation, while only one student claimed to have prior tax education and knowledge.

Table 1: Respondents' Profile

Categories	Experimental Group		Control Group	
	Frequency	Percentage (%)	Frequency	Percentage (%)
Gender:				
Male	6	12.5	18	37.5
Female	42	87.5	30	62.5
Total	48	100.0	48	100.0
Age:				
18-25	47	97.9	48	100.0
36-40	1	2.1	0	0
Total	48	100.0	48	100.0
Education level:				
STPM	2	4.2	14	29.2
Diploma/ Matriculation	46	95.8	34	70.8
Total	48	100.0	48	100.0
Prior Tax Education				
Yes	1	2.1	48	100.0
No	47	97.9	0	0
Total	48	100.0	48	100.0
Prior Tax Knowledge				
Yes	1	2.1	0	0
No	47	97.9	48	100.0
Total	48	100.0	48	100.0

RESULTS AND DISCUSSION

In order to determine the learning effects associated with the different learning schemes, a t-test was conducted to determine whether the means of the groups were significantly different. Tables 2 and 3 show the mean, standard deviation and t-test results of the pre-test and post-test for tax awareness and tax knowledge, respectively.

The pre-test results involving tax awareness show no significant difference in mean recorded mean for both groups, with the control group at 3.4861 and the experimental group slightly lower at 3.4861 (refer to Table 2). There is no significant difference between the pre-test results of the two groups, with $t = 0.064$ and $p > 0.01$. The t-test was used to evaluate the differences in the post-test scores of the two groups. The post-test results showed that the experimental group (mean = 4.4259) had better scores than the control group (mean = 4.41690), as seen in Table 2. The t-test result showed a significant difference, with $t = -5.097$ and $p < 0.01$. Students whose learning was supplemented with video in their teaching and

learning showed significantly better scores concerning tax awareness than those who did not use it.

Table 2: The t-test result pre and post-test for tax awareness

Tax Awareness	Group	N	Mean	SD	t	Sig
Pre-test	Experimental	48	3.4861	0.18426	0.064	0.949
	Control	48	3.4884	0.17265		
Post-test	Experimental	48	4.4259	0.26258	-5.097	<0.01
	Control	48	4.1690	0.23034		

Concerning tax knowledge, similar results were recorded with no significant difference in the recorded mean for both groups, with the control group at 3.0687 and the experimental group slightly higher at 3.1177 (refer to Table 3). There is no significant difference between the pre-test results of the two groups, with $t = 1.719$ and $p > 0.01$. The post-test scores of the two groups showed that the experimental group (mean = 4.1667) had better scores than the control group (mean = 3.9169), as seen in Table 2. The t-test result showed a significant difference, with $t = -5.444$ and $p < 0.01$. The results indicate that students whose learning was supplemented with video showed significantly better learning achievements about taxation knowledge, particularly on tax reliefs and rebates, than those who did not use it.

Table 3: The t-test result for pre and post-test for tax knowledge

Tax Knowledge	Group	N	Mean	SD	t	Sig
Pre-test	Experimental	48	3.1177	0.15522	-1.719	0.89
	Control	48	3.0687	0.12188		
Post-test	Experimental	48	4.1667	0.20482	-5.444	<0.01
	Control	48	3.9167	0.24350		

In summary, pre-intervention, the control and experimental groups had similar mean scores for taxation awareness and knowledge. Post-intervention, the control group improved taxation awareness and knowledge. The experimental group, exposed to YouTube as a supplementary teaching tool, demonstrated a more significant improvement. These findings resonate with the theoretical underpinning of Social Constructivism, as proposed by Vygotsky (1978). Social Constructivism emphasises the importance of social interactions in knowledge construction, portraying learning as an active, collaborative process influenced by peers and instructors. In our study, the experimental group, exposed to YouTube as a supplementary teaching tool, demonstrated significant improvements in taxation awareness and knowledge. The results presented here also align with prior research demonstrating the potential of integrating YouTube as a supplementary teaching tool in higher education. They support that when strategically incorporated into the curriculum, YouTube can significantly enhance students' taxation knowledge and awareness. This discussion will delve into the findings, linking them with relevant literature and shedding light on the implications and the need for further research.

The increase in taxation awareness among students who engage with YouTube videos supports the constructivist idea that knowledge is actively constructed through interactions and experiences. The multimedia elements, such as visual content and humour incorporated into the videos, align with the constructivist belief that learning is enhanced through diverse

stimuli and interactive experiences (Johnson & Mayer, 2009). This awareness-building also aligns with the broader concept of enhanced financial literacy, reflecting the transformative potential of YouTube in increasing awareness of real-world financial matters, including taxation (Alon & Herath, 2014). This implies that YouTube may contribute to academic knowledge and a better-informed citizenry with increased awareness of real-world financial matters, such as taxation.

Likewise, the significant improvement in taxation knowledge, particularly on tax reliefs and rebates, within the experimental group mirrors the findings of Junco and Cotten (2012) and Clifton and Mann (2011). These findings emphasise that YouTube's multimedia elements effectively improve understanding and retention of complex topics, further supporting the principles of Social Constructivism. These observations illustrate the pedagogical value of YouTube as a supplementary teaching tool in fostering student engagement, accommodating diverse learning styles, and enhancing understanding and retention of complex topics.

CONCLUSION

The results presented in this study not only underscore the promising potential of YouTube as a supplementary teaching tool in tax education but also shed light on its theoretical underpinnings. Our findings highlight a substantial positive impact on students' taxation awareness and knowledge, particularly when compared to a control group that did not benefit from YouTube integration. This resonates with the broader trend in higher education, where incorporating social media, particularly YouTube, is increasingly recognised as a transformative force (Manca & Ranieri, 2016; Moghavvemi et al., 2018).

Our discussion has revealed that using YouTube aligns with enhancing pedagogical methods, fostering student engagement, and catering to diverse learning styles. These findings correspond to previous research demonstrating the positive effects of multimedia elements, visual content, and self-paced learning, all of which are integral to YouTube's platform (Johnson & Mayer, 2009; Alon & Herath, 2014; Clifton & Mann, 2011). Additionally, the rise of collaborative learning and the expansion of online and remote education during the post-pandemic era highlights YouTube's adaptability and effectiveness (Sobaih et al., 2016).

The theoretical underpinning of this study lies in Social Constructivism, as proposed by Vygotsky (1978). Social Constructivism emphasises the importance of social interactions in constructing knowledge, portraying learning as an active, collaborative process influenced by peers and instructors. In this study, the experimental group, exposed to YouTube as a supplementary teaching tool, demonstrated significant improvements in taxation awareness and knowledge, which aligns with the constructivist idea that knowledge is actively constructed through interactions and experiences.

The findings have significant implications in the context of tax education, a field where the incorporation of innovative teaching tools is less explored. While the impact on taxation knowledge is substantial, the potential for improving taxation awareness among students is also worth noting, as it aligns with the broader aim of enhancing financial literacy. However, it is imperative to recognise the nature of these results. They serve as a foundation for future empirical research, emphasising the necessity for in-depth investigation and the validation of our findings. This is particularly crucial in tax education, which presents unique challenges and demands rigorous examination.

Future research endeavours should explore the long-term effects of YouTube integration, undertake comparative studies involving different social media platforms and

teaching methods, and consider the factors influencing student engagement and satisfaction. As the literature highlights, instructor training and support should also be a focal point in future investigations (Artal-Sevil et al., 2015).

As we move forward in the dynamic landscape of modern education, integrating digital tools, including YouTube, is a promising avenue for enhancing learning outcomes and increasing awareness of critical real-world matters, such as taxation. The potential of YouTube as a supplementary teaching tool in tax education is evident, but it demands further exploration, scrutiny, and validation. Through rigorous research and empirical validation, we can truly harness the transformative power of YouTube in shaping the future of tax education.

ACKNOWLEDGEMENTS

This work was supported by the Teaching and Learning Innovation Grant (Geran Inovasi Pengajaran dan Pembelajaran: EP-2022-056) under the Faculty of Economics and Management, Universiti Kebangsaan Malaysia.

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