Asian Journal of Education and Social Studies

Volume 50, Issue 9, Page 1-14, 2024; Article no.AJESS.121813
ISSN: 2581-6268

Examining Accounting Educators' Intentions and Usage of Digital Technology: An Empirical Study Using the UTAUT Model

Irene Wee Chui Man [a] and Suria Zainuddin [a*]

[a] Faculty of Business and Economics, Universiti Malaya, Malaysia.

Authors' contributions

This work was carried out in collaboration between both authors. Both authors read and approved the final manuscript.

Article Information

DOI: https://doi.org/10.9734/ajess/2024/v50i91565

Open Peer Review History:
This journal follows the Advanced Open Peer Review policy. Identity of the Reviewers, Editor(s) and additional Reviewers, peer review comments, different versions of the manuscript, comments of the editors, etc are available here: https://www.sdiarticle5.com/review-history/121813

Original Research Article

Received: 19/06/2024
Accepted: 21/08/2024
Published: 26/08/2024

ABSTRACT

Research Aim: This study aims to provide empirical evidence on the determinants of accounting educators' behavioural intention and use behaviour of digital technology, addressing a critical gap in the application of the Unified Theory of Acceptance and Use of Technology (UTAUT) model within the accounting education context.
Design/ Methodology/ Approach: This study used a quantitative approach, distributing online questionnaire survey to accounting educators.
Research Finding: The results suggest a positive relationship of performance expectancy, effort expectancy and social influence on the intention of accounting educators to use digital technology. Besides, behavioural intention also shows a positive relationship on the actual use of digital technology.

**Corresponding author: Email: suriaz@um.edu.my;*

Cite as: *Man, Irene Wee Chui, and Suria Zainuddin. 2024. "Examining Accounting Educators' Intentions and Usage of Digital Technology: An Empirical Study Using the UTAUT Model". Asian Journal of Education and Social Studies 50 (9):1-14. https://doi.org/10.9734/ajess/2024/v50i91565.*

Theoretical contribution/ Originality: This study used the UTAUT model in the context of accounting education to help explain the critical elements of the integration of digital technology for accounting educators. It also delivers insights into how the UTAUT model can be employed in the accounting education setting and offers ideas for the usage of digital technology.
Practitioner/ Policy Implication: Digital technology has strong benefits on the operational efficiency of the teaching process, as such adequate training and support from the faculty and government are needed, so that the accounting educators' competency could be upgraded, and digital technologies' utilisation could increase.
Research limitation: This study analysed accounting educators' behavioural intention and use behaviour at a single point in time, using the UTAUT model. It is suggested that a similar longitudinal study be carried out as individual perceptions change over time. In addition, forthcoming research should analyse this model for different types of digital technology.

Keywords: Digital technology; Unified Theory of Acceptance and Use of Technology (UTAUT) model; Accounting education.

JEL Classification: M41.

1. INTRODUCTION

Accounting education has faced substantial challenges and opportunities due to rapidly evolving technology and digital disruption. The integration of digital technology in the accounting field has catalyzed significant reforms in educational structures and practices. Innovating teaching methods in accounting education by leveraging technology is crucial to adapting accounting education to meet the needs of today's students.

Furthermore, the coronavirus pandemic (COVID-19) has affected society in numerous ways, the most noteworthy was a huge change to the educational structure. The educational institution has to shut down to prevent the spread of the virus. The occurrence of COVID-19 has forced and reshaped the accounting education landscape. Educational institutions are now speeding up the process of digitalization attaining high student engagement and connecting the conventional classroom to an online setting [1]. The altered form of teaching brought about by the pandemic has urged educational institutions nationwide to respond with a full move of educational materials and online teaching and learning environments. The shift from face-to-face learning to technology-enhanced learning comes with a rising use of the internet. To counter this urgent issue, educational institutions are currently looking at transforming processes and making use of digital technology as an educational tool for imparting knowledge to students.

However, there are critics of the integration of digital technology in accounting education. Despite the benefits that digital technology offers, its adoption in the accounting education sector has been met with resistance, with some educators either rejecting, poorly adopting, or discontinuing its use [2]. Concerns include the costs of purchasing educational tools, training and professional development for educators, maintaining and upgrading systems, as well as security issues. Utilizing digital technology for student learning presents challenges to accounting educators. Some teachers resist using technology because it requires them to change their roles in classroom practices [3]. They are opposed to changes in curriculum development and instructional methods often due to low self-efficacy, belief systems, and a low intention to use technology [4]. Zhao and Cziko [5] found that teachers lack responses towards using digital technology for teaching and learning.

It is a real challenge for accounting educators as they are expected to produce future accountants for the new requirements of the labour market. Specifically, they need to incorporate digital technology in accounting courses to retain the quality of education and motivate students to continue with the accounting programmes and eventually enter the profession. Albrecht & Sack [6] argued that there is a need for innovative teaching approaches to deliver accounting subjects because of the fast-tracked development in the accounting field. Despite the decades of research on digital technology, research on behavioural intention and use behaviour in the setting of emerging digital technology is scarce [7]. Studies that adopt informational technologies in accounting education are also limited [8].

Moreover, studies involving the Unified Theory of Acceptance and Use of Technology (UTAUT) [9] model in Malaysian education is limited despite many types of research applying the model in various fields [10]. Herting, Pros, and Tarrida [11] also claimed that using this framework in an educational context was still infrequent.

As such, this study aims to provide empirical evidence on the determinants of accounting educators' behavioural intention and use behaviour of digital technology, grounded in the UTAUT model. This study is significant since it adds to our conceptual understanding of educators' behavioural intention to use digital technology in the teaching process. The study's outcomes are used to explore the behavioural intention of educators using digital technology in accounting education as it is affected by the changing business environment and the accounting profession. It becomes crucial to understand their behaviour, which influences the incorporation of digital technology into the curriculum and learning. This study may also assist policymakers and governments in tracking potential barriers and problems of using digital technology in education.

This study deploys a UTAUT model to examine salient factors affecting educators' behavioural intention (BI) and used behaviour (UB) of digital technology. Precisely, this research investigates different individual factors; performance expectancy (PE), effort expectancy (EE) and social influence (SI) on accounting educators' behavioural intention (BI) and use behaviour (UB) of digital technology in accounting education. Moreover, this study also examines the impact of facilitating conditions (FC) on the use behaviour of digital technology. These factors provide a more comprehensive explanation of digital technology use.

2. LITERATURE REVIEW

2.1 Digital Technology

Digital technology refers to engineering knowledge that deals with the practical use of computerised devices [12]. Digital technology comprises subdivisions of electronic technologies such as hardware and software. It includes (1) desktop computers; (2) mobile devices; (3) digital recording devices; (4) data logging equipment and associated probes; (5) interactive whiteboards; (6) Web 2.0 technologies, other online resources and storage spaces [13]. Digital technology also refers to electronic tools, systems, and resources that help create, process, or save data [14]. It is used to transmit and display information through electronic form.

2.2 Digital Technology in Education

Digital technology has been utilised from nursery to university level. Once individuals enrol in formal school, they learn how to use digital technology to improve their understanding and knowledge. It has paved the way for new pedagogical approaches, where educators at all levels of education prepare themselves for lesson plans, assignments, and exam tests through digital technology. Educators use digital technology to develop course material, share content, and deliver presentations [15]. Previously, teachers used chalk to write on the blackboard to provide instruction to the students. However, at present, the usage of computers and projectors in the classroom helps students observe and understand content efficiently. The use of digital technology has reduced absenteeism rates, increased students' enrolment, and thereby improved their grades [16].

The COVID-19 pandemic has forced educators to use online digital tools or platforms to schedule lectures, provide necessary study material, conduct examinations and student attendance. Digital tools such as Zoom, Skype, Google Classroom and Microsoft Teams are suitable for video and audio meetings. Educators distribute lessons online or invite guest speakers through videoconferencing to interact with the class. Furthermore, Dropbox, Nextcloud, Facebook and Twitter are suitable for storage and sharing files between educators and students. Educators save teaching materials in their files or create a group for the courses taught. Office365, Adobe Acrobat and spreadsheets are used for the purpose of documentation, presentation and video. Email, messenger, WhatsApp, and telegram help educators contact students and send them initial information and web links. In addition, a Google form is formed to help collect current opinions from the educator or test students' knowledge.

The digital platform facilitates distance learning and interaction between educators and students. The use of a platform is a critical factor when implementing online learning. It shares all kinds of information such as images, text, and video so that educators can distribute study assignments,

assess student learning assignments, and monitor the students' progress. For example, Benta, Bologa, and Dzitac [17] claimed that the Moodle platform assists and strengthens students in submitting their homework and assignments. Educators could check student work anytime and anywhere.

2.3 Determinants of Behavioural Intention

The revolution of technology information and the outbreak of COVID-19 have significantly impacted education delivery. Educational institutions must deploy technology to conduct face-to-face learning as an alternative approach to conventional teaching methods. Venkatesh, Morris, Davis, and Davis [18] have proposed the Unified Theory of Acceptance and Use of Technology (UTAUT) model, with performance expectancy, effort expectancy, social influence, facilitating conditions, behavioural intention, and use behaviour as their determinants in exploring users' behavioural intention to involve in the revolution and subsequently monitor their usage behaviour.

Performance Expectancy (PE): Performance expectancy represents the context in which individuals are positive that the use of a new system greatly facilitates the achievement of a job [9]. PE involves the perception of users on advantages that could be attained through the use of digital technology in accounting education, such as increasing efficiency and saving time. If a user is persuaded that digital technology is more productive and efficient, he or she will be encouraged to use digital technology. Numerous UTAUT literature asserted that PE is the most decisive influence on behavioural intention[19].

Prior study by Liu and Zainuddin [20] reported the direct influence of performance expectancy on users' behavioural intention in using technology. The use of digital technology will improve educators' lecture performance and enhance students' understanding. Hence, the first hypothesis is proposed:

H1: Performance expectancy has a positive influence on behavioural intention to use digital technology in accounting education.

Effort Expectancy (EE): The term effort expectancy (EE) has denoted the degree of ease associated with using the system [9]. It is linked with the perceived ease of use of digital technology in accounting education, whether easy or complicated. An individual would like to use digital technology in accounting education because it is easy to access and understandable. Mahande and Malago [21] reported that EE has a direct relationship with behavioural intention. Effort expectancy has been broadly explored and was found to have a direct outcome on individuals' intention to use technology [22]. Hence, the second hypothesis was formulated:

H2: Effort expectancy significantly influences an individual's behavioural intention to use digital technology in accounting education.

Social Influence (SI): Social influence (SI) relates to how significant others may view an individual after using the system. It is critical to realise the importance of social pressure in using digital technology in accounting education. It is defined as the degree to which an individual feels the importance and eagerness to see ''other people'' using a technology [9]. An individual would like to use digital technology if their friends use them in teaching. Earlier empirical research revealed social influence as an essential element that determines a person's behavioural intention to utilise technology in education. Seeing others use technology can be a good source of social pressure to stimulate imitation behaviour [23]. Furthermore, students usually pressure the teacher, who demands a greater usage of technologies in the classroom [24]. The perceived pressure also comes from their peers who constantly use technology which affects behavioural intention. Therefore, a user's intention to use any technology is impacted by evaluations from other people and judgement, which leads to the following hypothesis:

H3: Social influence has a positive influence on behavioural intention to use digital technology in accounting education.

Facilitating Condition (FC): Facilitating conditions (FC) are connected with technical infrastructures such as projectors, screens, and computers that influence educators' attitudes towards the task. It denotes the existence of an individual's perception of organisational and technological infrastructure to underpin the system and its use [9]. This construct is influenced by the necessary support needed to use digital technology in accounting education and the perception of accessing required resources. If participants believe the infrastructure and resources are highly supported, they will be willing to go for digital technology in

accounting education. Alalwan, Dwivedi and Rana [25] verified that facilitating conditions influence consumption behaviour. Accordingly, it is hypothesised that:

H4: Facilitating conditions have a positive influence on the use behaviour of digital technology in accounting education.

Behavioural Intention (BI): Behavioural intention (BI) represents a salient factor behind the actual use of technology, referring to an individual's intention to behave in a certain way using technology [26]. It also refers to the readiness to use or to act a behaviour towards a particular thing [18] and carry out the behaviour in the future [27]. Behavioural intention signifies the teacher's willingness to use technology in the lecture [11]. It also implies an individual self's motivation to perform technology adoption behaviour [28]. Several studies have conveyed the direct effect of BI on the actual usage of technology [29].

Use behaviour (UB) measures an individual actual frequency of technology use. It is a form of reaction to one's desire for a specific technology, which influences the frequency of technology use. Khan and Ahmad [30] corroborated that behavioural intention strongly influences the use behaviour in electronic government adaptability. Thus, the following can be hypothesised:

H5: Behavioural intention significantly influences the use behaviour of digital technology in accounting education.

2.4 Conceptual Framework

Based on the UTAUT model as discussed above, the Fig. 1 framework is developed:

2.5 Research Methodology

A survey in the form of questionnaires using the Likert scale was conducted to collect data for this study. Measurements for all variables are adapted from Venkatesh et al. [9], which are anchored from (1) strongly disagree to (5) strongly agree. This questionnaire was distributed online to accounting lecturers using a purposive sampling method. There are benefits associated with using the online survey as it is cost-saving compared to the traditional method as we need to post the survey to the respondent. Besides, it increases the response rate as participants can access questionnaires at any time and anywhere. The data is instantly available for the researcher as it can be easily transferred into spreadsheets when more detailed analysis is needed. Moreover, a complex type of survey can be efficiently conducted using the Internet. The questionnaires can include response formats needed rather than different types of answers provided by participants. Participation in this survey is voluntary and confidentiality is assured. To ensure the reliability and accuracy of data, educators who participate in this survey must have some experience in using technology in accounting education.

2.6 Data Analysis

A variance-based latent variable structural equations modelling technique called partial least squares (PLS) was employed to analyse the data. This method was suitable because it stimulated confirmatory modelling and tested the UTAUT theoretical model in digital technology. This application is also applied to test the research model. The evaluation of model fit was directed in two stages. First, the measurement model was assessed along with its measurement reliability, their convergent, and discriminant validity in order to stipulate how latent variables were measured in terms of observed variables. Second, the structural model, which analyses the hypotheses, was established, with the aim to specify a causal relationship between independent and dependent variables.

3. RESULTS

Table 1 shows the respondents' information for this study. A total of 156 valid responses were received for this survey out of 300 distributed, which resulted in a response rate of 52%. The majority of the respondents were females (121 responses; 77.56%), whereas only 35 responses (22.44%) were obtained from male respondents. In terms of the educational qualification of the respondents, data showed that the highest number of respondents have a doctorate degree (54.49%), while 43.59% have a master's degree, followed by respondents with degree holders (1.92%). Moreover, almost half of the respondents (46.15%) were professional qualification holders. Further, Table 1 tabulated that 42.95% of the respondents have between 11 to 20 years of experience in teaching accounting subjects, while 33.98% of them have less than 10 years of teaching experience in accounting.

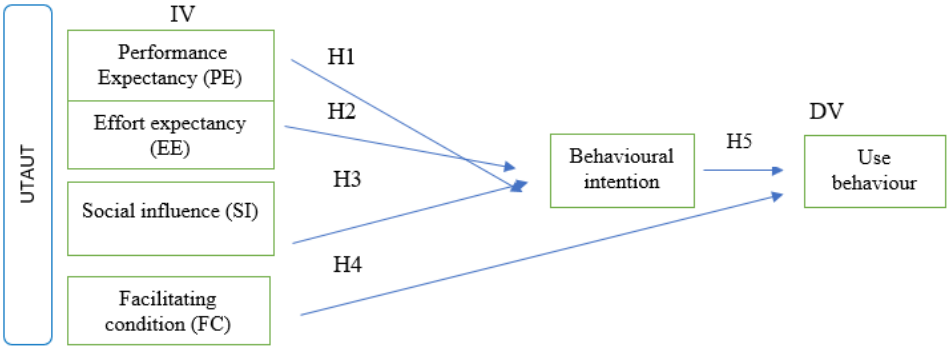

Fig. 1. Conceptual Framework

Table 1. Demographic Profile

Characteristic		Number	Percentage (%)
Gender	Female	121	77.56
	Male	35	22.44
Education level	Degree	3	1.92
	Master	68	43.59
	PhD	85	54.49
Professional qualification	Yes	72	46.15
	No	84	53.85
Number of years working in university	1-10	58	37.18
	11-20	62	39.75
	21-30	33	21.15
	31-40	3	1.92
Years of experience in teaching accounting subjects	1-10	53	33.98
	11-20	67	42.95
	21-30	33	21.15
	31-40	3	1.92

Table 2. Descriptive Statistics

Construct	Mean	Standarddeviation	Skewness	Kurtosis
PE	4.283	0.731	-1.214	2.784
EE	3.946	0.718	-0.669	0.896
SI	3.729	0.784	-0.560	0.477
FCs	3.815	0.823	-0.844	0.687
BI	4.283	0.602	-0.490	0.852
UB	4.297	0.630	-0.742	1.628

Note: PE: performance expectancy; EE: effort expectancy; SI: social influence; FC: facilitating condition; BI: behavioural intention and UB: use behaviour.

The descriptive statistics of the constructs state the average mean value of all constructs as above the mid-point, with the consumption behaviour of digital technology having the highest mean of 4.297. The lowest mean is recorded in social influence (SI), which constitutes a mean of 3.729. The standard deviation represents a tighter spread around the mean ranging from 0.602 to 0.823. Facilitating condition (FC) towards the use behaviour of digital technology has the highest standard deviation while behavioural intention (BI) has the lowest standard deviation, which is 0.602. In addition, skewness determines the context in which a variable's distribution is symmetrical. While kurtosis deals with whether data is heavy or light-tailed in a normal distribution. Kline [31] stated the limit value for skewness and kurtosis should not be more than 3 and 10 individually. Hence, the distribution of data is normal considering the value of skewness and kurtosis. As revealed in Table 2, all values of skewness and kurtosis were verifiable.

3.1 Measurement Model

This model acts as an analysis explored by the researcher to obtain the reliability and validity of the

construct [32]. The model was assessed through the reliability and validity construct (convergent and discriminant validity) using factor analysis. It helped to scrutinise the factor structure of the instrument. As proposed by Sabah [33], reliability was defined as the appropriateness of a selected item or a given construct in measuring the same construct. On the other hand, validity indicated that instrument items selected for a particular construct were reasonably measured. Based on the criteria suggested by Briz-Ponce et al. [32], Cronbach's alpha and composite reliability will measure the reliability of the construct, while for convergent validity measurements, average variance extracted and composite reliability will be used. The square root of the AVE measurement on the other hand will be used for the discriminant validity.

Nunnally [34] recorded 0.7 as the minimum value for Cronbach's alpha coefficient. In sum, the Cronbach's alpha values of the variables in Table 3 meet the threshold limit of 0.70, suggesting the instrument used has high internal validity. Composite reliability (CR) was taken into account for different outer loadings of the constructs, evaluating the criterion of internal consistency. Also, the minimum accepted value for CR is 0.7 [35]. The outcome obtained from the PLS software revealed that all CR is higher than 0.70, representing good reliability. Convergent validity examines whether the measures of each construct within the model were reflected by their indicator [36]. This will help to eliminate any unreliable indicators. To establish convergent validity, the Average Variance Extracted (AVE) should be more than 0.5, and CR is greater than the AVE. Fornell and Larcker [37] suggested that CR should be higher than or equal to 0.50. AVE examined the amount of variance obtained by the construct due to random measurement errors [33]. The data in Table 3 showed that the AVE of all the constructs is above 0.5, signifying acceptable convergent validity for all factors. In addition, all constructs have adequate reliability and convergent validity.

Discriminant validity evaluated whether each construct's measure was supposed to be unrelated were statistically different [36]. Fornell and Larcker [37] in their study compared the AVE for each construct and the variance shared between the constructs. To test the discriminant validity, the AVE of each factor was compared with the square of their correlation. The analyses specified the AVE for each factor, which is higher than the squared correlation coefficients and the shared variance between the construct coefficients (refer to Table 4). In conclusion, the result appeared to be satisfactory. Furthermore, cross-loading among the constructs is used to assess the discriminant validity. Each factor loading presented in Table 5 is greater than 0.70. Evaluating item loadings on the corresponding factors signifies good construct validity.

Table 3. Convergent Validity

Construct	Cronbach's alpha	Composite reliability	Average Variance Extracted
PE	0.881	0.927	0.808
EE	0.804	0.884	0.718
SI	0.925	0.952	0.869
FC	0.698	0.825	0.613
BI	0.904	0.940	0.838
UB	0.850	0.909	0.769

Note: PE: performance expectancy; EE: effort expectancy; SI: social influence; FC: facilitating condition; BI: behavioural intention and UB: use behaviour.

Table 4. Discriminant Validity according to the Fornell-Larcker Criterion

Construct	BI	EE	FC	PE	I	UB
BI	**0.916**					
EE	0.647	**0.848**				
FC	0.456	0.580	**0.783**			
PE	0.597	0.492	0.273	**0.899**		
SI	0.440	0.412	0.230	0.331	**.932**	
UB	0.690	0.511	0.381	0.397	.269	**0.877**

Note: PE: performance expectancy; EE: effort expectancy; SI: social influence; FC: facilitating condition; BI: behavioural intention and UB: use behaviour.

Table 5. Discriminant Validity according to the Cross-Loading Score

Construct	Indicators	BI	EE	FC	PE	SI	UB
BI	BI1	**0.908**	0.578	0.425	0.556	0.441	0.631
	BI2	**0.933**	0.596	0.412	0.542	0.414	0.635
	BI3	**0.906**	0.605	0.416	0.541	0.351	0.629
EE	EE1	0.532	**0.836**	0.488	0.413	0.354	0.453
	EE2	0.517	**0.883**	0.588	0.420	0.358	0.394
	EE3	0.589	**0.822**	0.408	0.417	0.336	0.446
FC	FC1	0.338	0.367	**0.766**	0.244	0.152	0.227
	FC2	0.429	0.538	**0.881**	0.224	0.192	0.398
	FC3	0.279	0.432	**0.690**	0.181	0.205	0.215
PE	PE1	0.583	0.484	0.309	**0.921**	0.344	0.353
	PE2	0.530	0.462	0.219	**0.909**	0.244	0.378
	PE3	0.490	0.374	0.199	**0.865**	0.302	0.342
SI	SI1	0.366	0.359	0.221	0.310	**0.913**	0.281
	SI2	0.444	0.424	0.256	0.326	**0.951**	0.256
	SI3	0.412	0.366	0.165	0.290	**0.932**	0.221
UB	UB1	0.659	0.456	0.377	0.344	0.264	**0.905**
	UB2	0.615	0.431	0.338	0.319	0.214	**0.865**
	UB3	0.529	0.459	0.277	0.391	0.229	**0.860**

Note: *PE: performance expectancy; EE: effort expectancy; SI: social influence; FC: facilitating condition; BI: behavioural intention and UB: use behaviour.*

Table 6. Discriminant Validity according to the HTMT Criterion

Construct	BI	EE	FC	PE	SI
EE	0.762				
FC	0.583	0.751			
PE	0.657	0.577	0.387		
SI	0.476	0.494	0.313	0.353	
UB	0.766	0.631	0.529	0.429	0.297

Note: *PE: performance expectancy; EE: effort expectancy; SI: social influence; FC: facilitating condition; BI: behavioural intention and UB: use behaviour.*

Discriminant validity is also measured through the Heterotrait-Monotrait ratio of correlations (HTMT). The acceptable levels should be less than 1.00 as recommended by Henseler, Ringle, and Sarstedt [38]. An HTMT value above 1.00 depicts a lack of discriminant validity. Table 6 shows the value of HTMT is within the threshold, therefore the result is acceptable.

3.2 Structural Model

Structural model tests were estimated after evaluating measurement models. This is to predict the causal relationship between variables and test research hypotheses. Table 7 indicates the path coefficients computed using t-values. All the relationships were greater than 1.96 significant level (at the 95% confidence level) except H4, where facilitating condition (FC) does not positively influence the use behaviour (UB) of digital technology in accounting education.

From the path analysis, the final structural model results demonstrated that performance expectancy and effort expectancy displayed a positive standardised beta, $\beta = 0.340$ and $\beta = 0.416$ respectively, significant at 0.05 level. Moreover, social influence also has a positive standardised beta of 0.155 ($p < 0.05$). These results supported H1, H2 and H3, where performance expectancy, effort expectancy and social influence positively influenced behavioural intention in using digital technology in accounting education. Whereas the relationship between facilitating conditions and the use behaviour of digital technology in accounting education was insignificant, even though the relationships were positive ($\beta=0.083$, $p > 0.05$). Therefore, H4 was not supported. In addition, the result also showed that there is a positive relationship between behavioural intention and the implementation of behaviour in the form of technology use accounting education ($\beta=0.652$, $p < 0.05$), thus, supporting H5.

Table 7. Hypotheses Testing Results

Hypothesis	Path coefficients	P Values	Standard deviation	t-statistics	Result
PE → BI	0.340	0.000	0.072	4.718	Supported
EE → BI	0.416	0.000	0.062	6.687	Supported
SI → BI	0.155	0.008	0.059	2.638	Supported
FC → UB	0.083	0.217	0.066	1.257	Not supported
BI→ UB	0.652	0.000	0.069	9.515	Supported

Note: PE: performance expectancy; EE: effort expectancy; SI: social influence; FC: facilitating condition; BI: behavioural intention and UB: use behaviour.

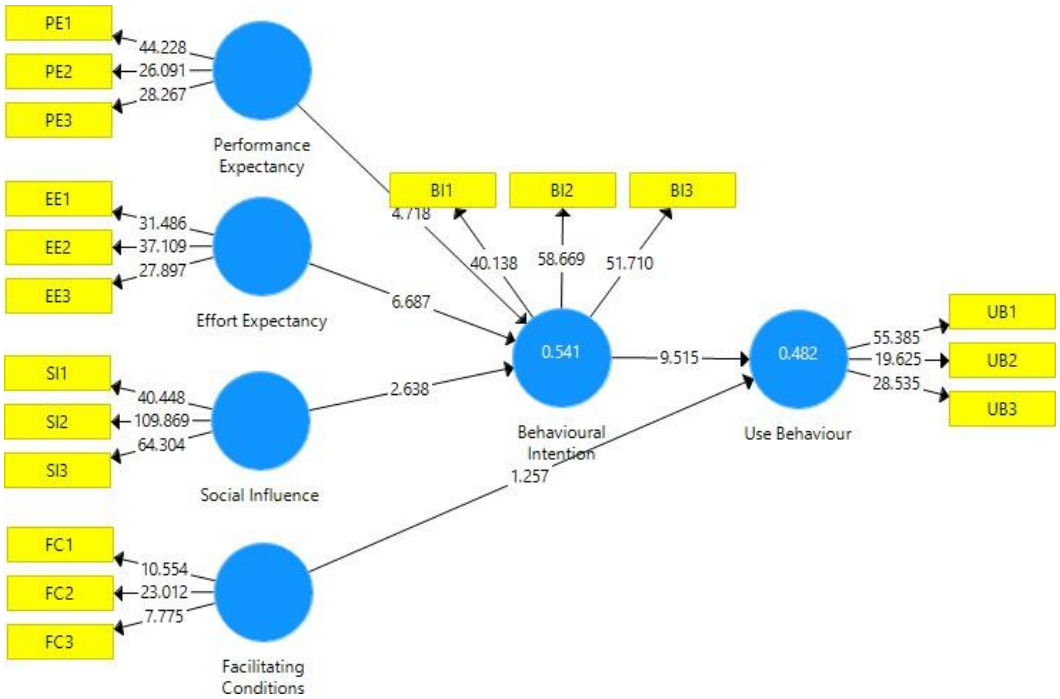

Fig. 2. Structural Model

Table 8. R-Square Results

R-squared of the Endogenous Latent Variables		
Constructs relation	**R^2**	**Result**
Behavioural Intention	0.541	Moderate
Use Behaviour	0.482	Moderate

Table 8 displays the results of the R-square analysis. It dealt with the strong point of the analytical model through the construct it provides. The R-square value for the endogenous variables of behavioural intention was 0.541, meaning the percentage of behavioural intention which can be explained by performance expectancy, effort expectancy, social influence and facilitating condition is 54% and the rest 46% is explained by other variables that did not examine in this study. Meanwhile, the R-square for the endogenous variable of use behaviour is 0.482, meaning the percentage of use behaviour which can be explained by behavioural intention is 48% and the rest 52% is explained by other variables. According to Chin (1998), R^2 values of more than 0.67 are considered high, while R2 values between 0.33 to 0.67 are considered moderate, and R2 between 0.19 and 0.33 are considered weak. It is rejected if it is less than 0.19. Since both variables showed values of more than 0.33 and less than 0.67, it means this research model has moderate predictive relevance.

4. DISCUSSION

This study aims to examine the determinants of digital technology use in accounting education. Through the perspective of the UTAUT, five hypotheses were formulated, which examined the effect of performance expectancy, effort expectancy and social influence, on behavioural intention. Furthermore, the impact of facilitating conditions and behavioural intention on use behaviour are also studied. The results show that performance expectancy has a direct relationship with behavioural intention to use digital technology in accounting education. Accounting educators admitted that using digital technology improves their teaching performance and the quality of the teaching process. This is congruent with the findings of Kim and Lee [39], Scherer, Siddiq and Tondeur [40], and Ma et al. [29]. If educators find a specific technology useful, they are more likely to integrate the technology into their daily teaching. For instance, Barry, Murphy and Drew [41] remarked that the use of WhatsApp in education boosts student engagement which results in superior learning outcomes.

Furthermore, this study also postulated the positive correlation between effort expectancy and behavioural intention. Accounting educators prefer to use digital technology if the tool is simple and convenient to use. This finding also corroborates the results described in earlier studies, confirming that effort expectancy is a noteworthy predictor of online technology use [42,39]. Even though accounting educators have to spend more time at the beginning, they will have an easy job and accounting students can possess extensive learning in the forthcoming. They believe that the available features of digital technology are simple to learn and use. This was even validated in this study when accounting educators believed the integration of digital technology would add value to their teaching practice.

This study also found that social influence has a direct positive relationship with behavioural intention. According to the UTAUT model, social influence is a very important precursor of whether an individual adopts a new system or not. In the context of this study, the opinions of the peer and principal were very crucial because they ultimately influence whether accounting educators integrate digital technology in their teaching practice. This outcome is consistent with past studies [33,43], which showed the importance of persuasion and views by colleagues and administrators. In other words, accounting educators are more inclined to integrate digital technology when they perceive their important communal influences support them to accept digital technology.

No support was found for the relationship between facilitating conditions and consumption behaviour. This could be linked to the fact that when technology becomes more obligatory and available in educational institutions, accounting educators have learned a coping mechanism to resolve difficulties with the use of hardware and software. They do not see this facilitating condition as a predicting factor of use behaviour. This outcome upholds the findings of Jambulingam [44] and Arenas-Gaitan et al. [45]. Infrastructure support to use digital technology turns out to be pointless since accounting educators are equipped with skills to embrace technology. The result also can be related to the finding of Ertmer et al. [46] who found that access to ICT is no longer a significant barrier to its integration.

A good support system that offers cheering feedback will create well-integrated educators as it motivates them to dedicate their time and energy to educate and satisfy others. It implies that digital technology is in very good shape for use in universities as a learning platform. If universities in Malaysia provide a variety of resources required by accounting educators to integrate digital technology such as IT staff and Wi-Fi, it will strengthen them to be more active in using digital technology more often to support the teaching and learning process. Accounting educators will be at a disadvantage when they do not optimise the facilities that have been provided by the campus to create a more comfortable learning process.

The absence of resources becomes a factor that hinders accounting educators from using digital technology. Various approaches have been taken by institutions to broaden technology access to educators. Thus, the decision maker needs to create resource policies to ensure wider access and use of digital technology among accounting educators. For example, the provision of laptops and tablets that can be used in the classroom, so that accounting educators can have access to some form of technology they can use with their students.

For the last hypothesis, accounting educators' behavioural intention to use digital technology

does, in detail, forecast the actual use of technology for teaching and learning accounting. The result showed a positive significant relationship between behavioural intention and use behaviour. A similar outcome was found in Graham, Stols and Kapp [47] and Kim and Lee [39], when they reported that educators' intentions to use technology indeed forecast the actual usage of it. Behavioural intention to use has been explored as an influential factor in the actual use of technologies [9].

5. THEORETICAL AND PRACTICAL CONTRIBUTION

From a theoretical standpoint, this research has served the existing studies by verifying the reliability and validity of the UTAUT model. The findings successfully provided empirical evidence that the actual technology use is directed by behavioural intentions. The study would add to the theoretical development by integrating the UTAUT model and how it fosters the adoption of technology usage.

Furthermore, this study also inflates earlier studies in the context of digital technologies. Previous studies only focus on informational technology but do not detail which technology has been used. The original UTAUT models have been used to analyse the adoption of technology in various segments, including healthcare [48], e-government [49], mobile Internet [50] and enterprise systems [51]. Precisely, this study contributes to the settings of accounting education.

One of the practical contributions of this research is the detailed insight provided by accounting educators in Malaysian universities. The findings reveal that there is a positive relationship between performance expectancy, effort expectancy, and social influence with behavioural intention in utilising digital technology in accounting education. This implies that for effective adoption, attention should be focused on the foremost of digital technology towards the learning and teaching process. This will help to increase the integration of digital technology initiatives. The result also reveals that behavioural intention has a substantial influence on the use behaviour. The behavioural intention of accounting educators in turn becomes the actual use of digital technology in their teaching tasks.

Next, this research contributes to knowledge on the ground of accounting education study. It reflects the important use of digital technologies in accounting education as a means of developing students' learning and teaching processes. The use of digital technology as a teaching aid is recommended to provide accounting educators with the ability to better teach, interpret and analyse accounting programs. The upshots of the study also encourage policymakers to adopt digital technology in their institutions. Understanding how accounting educators' feedback towards using digital technology in the teaching process may play a decisive part in selecting appropriate teaching tools. Moreover, digital technologies have certain educational qualities that could boost knowledge construction. It allows accounting students to shed light on accounting concepts and be able to validate their mental models.

6. CONCLUSION

Digitalisation sets forth a good opportunity for accounting education. The development of technology brings a lot of modification to the accounting profession as well as the educational field. Accounting curriculums should be updated to train accounting educators and students so that they are open to technology and fully utilise its potential benefits. This study contributes to our conceptual understanding of educators' behavioural intention to use digital technology in the teaching process. It adds to the literature showing how the UTAUT model exploits the educator's role and the educational context. The weight of each study's conduct is vital for policymakers and governments to track potential barriers and problems of using digital technology in education. The findings of this study could guide educator's curriculum design and create a positive mindset by encouraging the use of technology for current and future learning. Designing proper recommendations by these antecedent factors can lead to motivational teaching and learning. Moreover, this paper improves the quality of knowledge to be imparted to accounting students using digital technology and enhances the quality of accounting education in the country.

DISCLAIMER (ARTIFICIAL INTELLIGENCE)

Author(s) hereby declare that NO generative AI technologies such as Large Language Models (ChatGPT, COPILOT, etc) and text-to-image generators have been used during writing or editing of manuscripts.

COMPETING INTERESTS

Authors have declared that no competing interests exist.

REFERENCES

1. Rabah J. Benefits and challenges of information and communication technologies (ICT) integration in Québec English schools. Turkish Online Journal of Educational Technology. 2015;24-31.
2. Recker J. Reasoning about Discontinuance of Information. Journal of Information Technology Theory and Application. 2016; 41-66.
3. Kondos S. The effect of the use of technology on the nature of teacher's profession. Arab World English Journal (AWEJ). 2018;9.
4. Hew KF, Brush T. Integrating technology into K-12 teaching and learning: Current knowledge gaps and recommendations for future research. Educational Technology Research and Development. 2007;55:223-252.
5. Zhao Y, Cziko GA. Teacher adoption of technology: A perceptual control theory perspective. Journal of Technology and Teacher Education. 2001;9(1):5-30.
6. Albrecht WS, Sack RJ. Accounting education: Charting the course. Accounting Education Series. 2000;1-72.
7. Kar S, Kar AK, Gupta MP. Industrial internet of things and emerging digital technologies–modeling professionals' learning behavior. IEEE Access. 2021;30017-30034.
8. Berikol BZ, Killi M. The effects of digital transformation process on accounting profession and accounting education. Singapore: Springer; 2021.
9. Venkatesh V, Morris MG, Davis GB, Davis FD. User acceptance of information technology: Toward a unified view. MIS Quarterly. 2003;425-478.
10. Haron H, Hussin S, Yusof ARM, Samad H, Yusof H. Implementation of the UTAUT model to understand the technology adoption of MOOC at public universities. In IOP Conference Series: Materials Science and Engineering. IOP Publishing. 2021;1062(1):012025.
11. Herting D, Pros R, Tarrida A. Patterns of PowerPoint use in higher education: A comparison between the natural, medical, and social sciences. Innovative Higher Education. 2020;65-80.
12. Blair GS, Bassett R, Bastin L, Beevers L, Borrajo MI, Brown M, Watkins J. The role of digital technologies in responding to the grand challenges of the natural environment: The Windermere Accord. Patterns. 2021;2(1).
13. Twining P, Davis N, Charania A, Chowfin A, Henry F, Nordin H, Woodward C. Developing new indicators to describe digital technology infrastructure in primary and secondary education; 2015.
14. Victoria State Government Education and Training; 2019. Available:https://www.education.vic.gov.au/school/teachers/teachingresources/digital/Pages/teach.aspx#:~:text=Digital%20technologies%20are%20electronic%20tools,ac ros
15. Rumanyika JD, Galan RM. Challenges for teaching and learning information and communication technology courses in higher learning institutions in Tanzania: A review; 2015.
16. Underwood J, Banyard P. Managers', teachers' and learners' perceptions of personalised learning: Evidence from Impact 2007. Technology, Pedagogy and Education. 2008;233-246.
17. Benta D, Bologa G, Dzitac S, Dzitac I. University level learning and teaching via e-learning platforms. Procedia Computer Science. 2015;55:1366-1373.
18. Davis FD. Perceived Usefulness, Perceived ease of use, and user acceptance of information technology. MIS Quarterly. 1989;319-340.
19. Zha X, Shi L. Understanding how the perceived usefulness of mobile technology impacts physics learning achievement: A pedagogical perspective. Journal of Science Education and Technology. 2020;743-757.
20. Liu T, Zainuddin S. Extrinsic and intrinsic motivation towards the online component of blended learning in accounting education: Evidence from a Malaysian public university. Quality Assurance in Education. 2021;293-310.
21. Mahande RD, Malago JD. An e-learning acceptance evaluation through UTAUT model in a postgraduate program. Journal of Educators Online. 2019;16(2):2.
22. Moslehpour M, Pham V, Wong W, Bilgiçli I. E-purchase intention of Taiwanese consumers: Sustainable mediation of perceived usefulness and perceived ease of us. Sustainability. 2018;234.

23. Sumak B, Sorgo A. The acceptance and use of interactive whiteboards among teachers: Differences in UTAUT determinants between pre-and post-adopters. Computers in Human Behaviour. 2016;602-620.
24. Ledbetter A, Finn A. Perceived teacher credibility and students' affect as a function of instructors' use of PowerPoint and email. Communication Education. 2018;31-51.
25. Alalwan AA, Dwivedi YK, Rana NP, Lal B, Williams MD. Consumer adoption of Internet banking in Jordan: Examining the role of hedonic motivation, habit, self-efficacy and trust. Journal of Financial Services Marketing. 2015;20:145-157.
26. Fishbein M, Ajzen I. Belief, attitude, intention and behavior: An introduction to theory and research. Boston: Addison-Wesley; 1975.
27. Sommer L. The theory of planned behaviour and the impact of past behaviour. International Business and Economics Research Journal. 2011; 10(1):91-110.
28. Sharma L, Srivastava M. Teachers' motivation to adopt technology in higher education. Journal of Applied Research in Higher Education. 2019;12(4):673-692.
29. Ma M, Chen J, Zheng P, Wu Y. Factors affecting EFL teachers' affordance transfer of ICT resources in China. Interactive Learning Environments. 2022;30(6):1044-1059.
30. Khan FA, Ahmad B. Factors influencing electronic government adoption: Perspectives of less frequent internet users of Pakistan. International Journal of Scientific and Technology Research. 2015; 4(1):1-10.
31. Kline RB. Principles and practice of structural equation modeling. Guilford Publications; 2023.
32. Briz-Ponce L, Pereira A, Carvalho L, Juanes-Méndez JA, García Peñalvo FJ. Learning with mobile technologies–Students' behavior. Computers in Human Behavior. 2017;72:612-620.
33. Sabah N. Exploring students' awareness and perceptions: Influencing factors and individual differences driving m-learning adoption. Computers in Human Behavior. 2016;522-533.
34. Nunnally JC. An overview of psychological measurement. Clinical Diagnosis of Mental Disorders. 1978;97-146.
35. Bagozzi R, Yi Y. Specification, evaluation, and interpretation of structural equation models. Journal of the Academy of Marketing Science. 2012;8-34.
36. Gefen D, Straub D, Boudreau MC. Structural equation modeling and regression: Guidelines for research practice. Communications of the Association for Information Systems. 2000;4(1):7.
37. Fornell C, Larcker DF. Evaluating structural equation models with unobservable variables and measurement error. Journal of Marketing Research. 1981;18(1):39-50.
38. Henseler J, Ringle CM, Sarstedt M. A new criterion for assessing discriminant validity in variance-based structural equation modelling. Journal of the Academy of Marketing Science. 2015;115-135.
39. Kim J, Lee KSS. Conceptual model to predict Filipino teachers' adoption of ICT-based instruction in class: Using the UTAUT model. Asia Pacific Journal of Education. 2020;1-15.
40. Scherer R, Siddiq F, Tondeur J. The technology acceptance model (TAM): A meta-analytic structural equation modelling approach to explaining teachers' adoption of digital technology in education. Computers and Education. 2019;128:13-35.
41. Barry S, Murphy K, Drew S. From deconstructive misalignment to constructive alignment: Exploring student uses of mobile technologies in university classrooms. Computers and Education. 2015;81:202-210.
42. Nikou SA, Economides AA. Factors that influence behavioural intention to use mobile-based assessment: A STEM teachers' perspective. British Journal of Educational Technology. 2019;50(2):587-600.
43. Lakhal S, Khechine H. Student intention to use desktop web-conferencing according to course delivery modes in higher education. The International Journal of Management Education. 2016;14(2):146-160.
44. Jambulingam M. Behavioural intention to adopt mobile technology among tertiary students. World Applied Sciences Journal. 2013;22(9): 1262-1271.
45. Arenas Gaitán J, Peral Peral B, Ramón Jerónimo M. Elderly and internet banking: An application of UTAUT2. Journal of

Internet Banking and Commerce. 2015; 20(1):1-23.
46. Ertmer PA, Ottenbreit-Leftwich AT, Sadik O, Sendurur E, Sendurur P. Teacher beliefs and technology integration practices: A critical relationship. Computers and Education. 2012;59(2):423-435.
47. Graham MA, Stols G, Kapp R. Teacher practice and integration of ICT: Why are or aren't South African teachers using ICTs in their classrooms. International Journal of Instruction. 2020;13(2):749-766.
48. Gu D, Khan S, Khan IU, Khan SU, Xie Y, Li X, Zhang G. Assessing the adoption of e-health technology in a developing country: An extension of the UTAUT model. Sage Open. 2021;11(3):21582440211027565.
49. Gupta B, Dasgupta S, Gupta A. Adoption of ICT in a government organization in a developing country: An empirical study. Journal of Strategic Information Systems. 2008;140-154.
50. Venkatesh V, Thong JY, Xu X. Consumer acceptance and use of information technology: Extending the unified theory of acceptance and use of technology. MIS Quarterly. 2012;157-178.
51. Chauhan S, Jaiswal M. Determinants of acceptance of ERP software training in business schools: Empirical investigation using UTAUT model. The International Journal of Management Education. 2016; 248-262.

Peer-review history:
The peer review history for this paper can be accessed here:
https://www.sdiarticle5.com/review-history/121813