Unravelling the Determinants of Undergraduate Accounting Students' Intention to Utilise Microsoft Excel for Completing Academic Assignments

Ainol Sarina Ahmad Zazili[1], Nor 'Asyiqin Abu[2]

[1]Faculty of Accountancy, Universiti Teknologi MARA (UiTM), Cawangan Melaka, Malaysia
[2]Associate Fellow of the Money Laundering Research Group (MLRG) at UiTM
Email: ainol776@uitm.edu.my

Abstract
The integration of Microsoft (MS) Excel into undergraduate accounting curriculum is crucial. Nonetheless, the factors impacting students' utilization of MS Excel for academic purposes remain inadequately explored. This study aims to bridge this knowledge gap by uncovering the motivations behind undergraduate accounting students' use of MS Excel in their academic pursuits. Our primary research objective is to investigate the factors influencing the adoption of MS Excel among undergraduate accounting students. We draw upon the original Technology Acceptance Model (TAM), encompassing Perceived usefulness (PU) and Perceived ease of use (PEU). Furthermore, we incorporate additional factors such as compatibility, attitude, facilitators, and subjective norms into the modified TAM. Our research employed a quantitative survey methodology, distributed to undergraduate accounting students enrolled in the Fundamentals of Information Technology course. Out of 277 eligible students, 182 participated, and strong internal consistency among the surveyed items was confirmed by a high Cronbach's alpha value. The findings reveal a significant correlation between students' intention to use MS Excel and both PU and PEU, aligning with the original TAM. Even in our modified TAM, the model maintains its significance, with positive influences from PEU, compatibility, attitude, and subjective norms. However, the influence of PU and facilitators on the intention to use MS Excel is not found to be statistically significant. Further research should explore more effective ways to integrate technology into the accounting program to meet the demands of contemporary education effectively.
Keywords: Accounting Students, Microsoft Excel, Perceived Ease of Use, Perceived Use, Intention to Use, Technology Acceptance Model

Introduction
In the rapidly evolving landscape of accounting education and practice, proficiency in technology, particularly in software applications, has become indispensable. Among these essential tools, Microsoft (MS) Excel reigns supreme, celebrated not only for its widespread use across the industry but also for its versatile capabilities. It serves as a cornerstone for

presenting financial data, simplifying the generation of management reports, facilitating the creation of operational budgets, and streamlining intricate tasks, such as payroll and tax calculations (Elsharif, 2017). Additionally, Al-Hattami (2021) revealed that among accounting students in Yemen, general computer skills (e.g., Windows, internet, and spreadsheets) are of the highest priority, followed by proficiency in accounting software, MS Excel applications in accounting, E-commerce, and communication software (e.g., Outlook), respectively. Similarly, Spraakman et al. (2015) found that MS Excel proficiency for analytical purposes holds the utmost significance compared to various MS applications, including Word, PowerPoint, and Outlook. Consequently, the integration of MS Excel into accounting education has assumed an increasingly pivotal role, equipping undergraduate accounting students with the essential proficiency's imperative for their prospective careers (Willis, 2016).

While numerous accounting programs incorporate MS Excel into their curriculum, it is evident from the insights provided by Ramachandran & Ragland (2016) that students often lack proficiency in this essential tool. Similarly, Abd Hadi et al.'s (2021) research emphasizes that, although students have a good understanding of MS Excel, they often encounter challenges in using it effectively. Consequently, a compelling imperative exists to delve into this domain and uncover the factors that influence students' decisions when using MS Excel to complete their accounting assignments. This study examines the determinants influencing the adoption of MS Excel among accounting students. It not only validates the impact of factors such as perceived usefulness (PU) and perceived ease of use (PEU) as prescribed by the original Technology Acceptance Model (TAM) but also extends its scope by incorporating additional factors such as attitude, compatibility, subjective norms, and facilitators. The outcomes of this study hold the potential to offer valuable insights to universities and higher education institutions (HEIs) seeking to bolster the utilization of MS Excel among accounting students. These insights can guide the development of strategies aimed at enhancing the accessibility and effectiveness of MS Excel as an integral tool within accounting education.

The significance of MS Excel in accounting education is well-established in prior research. However, a noticeable gap exists in our understanding of the determinants influencing undergraduate accounting students' intentions to utilize this software, particularly for academic assignments. This gap becomes more pronounced as researchers increasingly emphasize the reform of accounting curricula to integrate existing accounting knowledge with relevant information technology skills (Qasim and Kharbat, 2020). Importantly, the effectiveness of such integration depends on students' willingness and intention to engage with the software. Therefore, our study places primary emphasis on investigating these determinants to comprehend the factors influencing students' intentions to utilize MS Excel for academic assignments. To achieve this goal, we employ the widely accepted TAM, initially developed by Davis (1989). TAM has since been extended and adapted by various researchers in the field of information systems and technology to better understand and predict technology adoption and acceptance. Specifically, the primary objective of this study is to evaluate the impact of the original TAM, which comprises PU and PEU, on students' intentions to employ MS Excel for completing assignments. The secondary objective is to assess the influence of the Modified TAM, encompassing PU, PEU, attitude, compatibility, subjective norms, and facilitators, on students' intentions to utilize MS Excel for assignment completion.

In essence, this study seeks to unravel the intricate web of influences guiding undergraduate accounting students' intentions to utilize MS Excel for academic assignments,

shedding light on the essential dimensions of pedagogical design in the digital age. This study's significance transcends the academic realm as it directly addresses the evolving needs of the accounting profession by enhancing the preparedness of accounting graduates. Furthermore, it contributes to the broader body of knowledge related to technology adoption in education, shedding light on the factors that drive the integration of software tools into academic settings. The insights garnered from this study bear special relevance for lecturers and Higher Education Institutions (HEIs) aiming to enhance their facilities, programs, and courses, thereby fostering greater MS Excel adoption among students. Ultimately, these efforts can better equip HEIs to produce graduates who are fully prepared to excel in the workplace and embark on successful careers in accounting and auditing.

In the subsequent sections, we delve into a comprehensive review of existing literature, outlining the theoretical foundations and empirical evidence related to determinants affecting users' intention to use information technology. The next section discusses the research methodology, including the data collection process and analytical techniques employed. Further, in the subsequent section, we present the findings of the study, highlighting the key determinants and their implications. The final section offers conclusions and avenues for future research in the realm of accounting education.

Literature Review

The original Technology Acceptance Model (TAM), introduced by Fred D. Davis in 1989, is a widely recognized framework for understanding and predicting user acceptance of various technologies in their lives. TAM has its roots in earlier theories like the Theory of Reasoned Action (TRA) and the Theory of Planned Behavior (TPB), which primarily focus on behavioral intentions. However, TAM distinguishes itself by specifically addressing the acceptance of information technology. Over time, TAM has found widespread application and expansion across various domains and technological contexts, providing valuable insights into the determinants influencing technology acceptance. The adoption of TAM as a fundamental conceptual framework can be attributed not only to its widespread popularity but also to its extensive application across various fields. For instance, TAM has been instrumental in shaping the adoption of technology in diverse sectors such as healthcare, education, and accountancy, among others.

Within the TAM framework, two core components, perceived ease of use (PEU) and perceived usefulness (PU), play pivotal roles. PEU pertains to the user's perception of how easy it is to learn and use the technology. On the other hand, PU refers to the user's belief that a particular technology will enhance their job performance or make their tasks easier to accomplish. According to the TAM, these two factors directly influence a user's attitude toward using the technology, which, in turn, impacts their behavioural intention to use it. In essence, if a user believes that a technology is both useful and easy to use, they are more likely to develop a positive attitude toward it and intend to use it.

Davis (1989) found that when users perceived a technology as useful, they were more inclined to adopt it for their tasks and activities. The existing literature on technology adoption, particularly in educational and online learning contexts, consistently supports the idea that PU is positively associated with users' intentions to use technology. Al-Emran et al. (2018) examined the determinants of students' satisfaction and success in online learning environments and identified PU as a pivotal factor influencing students' intentions to continue using the online platform. Similarly, PU emerged as a critical factor affecting users' adaptation to technology in the field of accounting (Elsharif, 2017). Elsharif's study highlighted

the relevance of the Davis (1989) model in understanding the acceptance of the MS Excel program among Libyan accountants and found that PU significantly influences accountants' behavior in utilizing MS Excel. This discovery aligns with Gagnon et al.'s (2012) findings, where they identified PU as the sole significant predictor in forecasting the intention to use a telemonitoring system. Since these findings consistently reinforce the idea that PU positively affects users' intentions to use technology, this study hypothesize that:

H1: A positive relationship exists between perceived usefulness (PU) and students' intentions to use MS Excel in completing academic assignment.

PEU stands as a pivotal component within the TAM originally proposed by Davis (1989). Davis contended that when users perceive a technology as easy to use, they are more inclined to cultivate a positive attitude toward it and express the intention to incorporate it into their daily tasks. Numerous studies have meticulously examined the impact of PEU on users' intentions to adopt technology. Sukendro et al. (2020) made a significant observation that amid the COVID-19 pandemic, when e-learning is perceived as user-friendly, respondents' sentiments toward the benefits of the tools experienced an enhancement. In the realm of educational technology, Al-Emran et al. (2018) unearthed a noteworthy insight. They revealed that students who found MS Excel easy to use exhibited a greater inclination to persistently employ it for academic purposes. Additionally, Selamat, et. al., (2009) conducted a study within the Malaysian banking industry and established a significant correlation between PEU and the utilization of microcomputers among bankers. This underscores the pivotal role of PEU in shaping users' intentions to embrace the technology. Based on these collective findings, we posit the following hypothesis:

H2: A positive relationship exists between perceived ease of use (PEU) and students' intentions to use MS Excel in completing academic assignment.

In the development of our research framework, heavily inspired by the TAM, we have broadened its scope by introducing supplementary variables to enhance its comprehensiveness. One of these introduced variables is compatibility, widely recognized as a pivotal factor in shaping users' intentions to adopt technology. Previous research has consistently demonstrated that when users perceive information technology as compatible with their needs and existing software tools, they are more inclined to express positive intentions to utilize it effectively for teaching and learning (John, 2015). Furthermore, he emphasized that compatibility significantly influences faculty members' perceptions of how easy it is to incorporate IT into teaching and learning processes. In the context of our research framework, we propose the following hypothesis:

H3: A positive relationship exists between compatibility and students' intentions to use MS Excel in completing academic assignment.

A substantial body of empirical evidence supports the significant impact of individuals' attitudes on their intention to use technology, irrespective of whether it pertains to teaching, consumer technology such as smartphone chatbots, or online gaming. For instance, Teo (2011) emphasizes the pivotal role of attitude in shaping teachers' intentions to incorporate technology into their teaching practices. His study indicates that teachers who possess favorable attitudes toward technology are more inclined to express their intentions to effectively integrate technology into their teaching methods. Similarly, Kasilingam (2020) conducted research focused on consumers' intentions to utilize smartphone chatbots for

shopping. Employing the TAM and the Diffusion of Innovations Theory, Kasilingam unveiled a direct link between consumers' attitudes and their intentions to employ chatbots for shopping on smartphones. This finding underscores that individuals with positive attitudes toward using chatbots are more likely to intend to use them for shopping purposes. Furthermore, Zhu, Lin, and Hsu (2012) explored the relationship between user attitudes and the intention to use online games. Their study, which also employed the TAM, discovered a positive correlation between user attitudes and intentions to engage with online games. This implies that individuals who harbor positive attitudes toward online games are more inclined to express intentions to use them. The literatures consistently highlight the crucial influence of attitude on individuals' intentions to use technology, so we posit the following hypothesis:

H4: There is a positive relationship between attitude and students' intentions to use MS Excel in completing academic assignment.

Gagnon et al. (2012) emphasize the pivotal role of facilitators in encouraging doctors and nurses to adopt telemonitoring systems (TMS) in healthcare services. Their study consistently supports the TAM as a robust predictive framework for assessing healthcare professionals' intentions to use telemonitoring systems. Notably, the perception of facilitators emerges as the most influential variable in predicting nurses' and physicians' intentions to adopt this new technology. A parallel trend in research findings is evident in the work of Sukendro et al. (2020), where they effectively applied an extended TAM-based scale to uncover the factors influencing the adoption of e-learning among sport science students in Indonesia, particularly during the challenges posed by the COVID-19 pandemic. Their research underscores the critical role of facilitating conditions and how they impact the perceived ease of embracing e-learning, especially within the specific context of sport science education in Indonesia. Likewise, research conducted by Watty, McKay, and Ngo (2016) highlights the consistent emphasis placed by faculty members on constraints related to capacity, training, and support, collectively referred to as "Facilitator". Essentially, the findings imply that resistance to the adoption of technology in accounting education is widespread and significantly influenced by factors such as inadequate training and support. Considering these consistent research trends, we propose the following hypothesis:

H5: There is a positive relationship between facilitators and students' intentions to use MS Excel in completing academic assignment.

Furthermore, we have incorporated the concept of subjective norms, which deals with the impact of social factors on an individual's decision to embrace technology. Within this research context, it has the potential to shape one's attitude and readiness to adopt technology. This is exemplified by the findings of Jabbar et al. (2023), who revealed that social factors wield substantial and positive influence over the viewpoints of auditors and practitioners concerning the integration of information technology into auditing procedures. Similarly, the study carried out by Kelly and Palaniappan (2023) underscores the fundamental role that social influence plays in the acceptance and utilization of mobile money services. Hence, it is hypothesized that:

H6: There is a positive relationship between subjective norms and students' intentions to use MS Excel in completing academic assignment.

The relationships between the variables investigated in the prior literature are depicted in Figure 1 underneath. The framework utilized in this study is derived from Gagnon et al. (2012), serving as a foundational basis for this research.
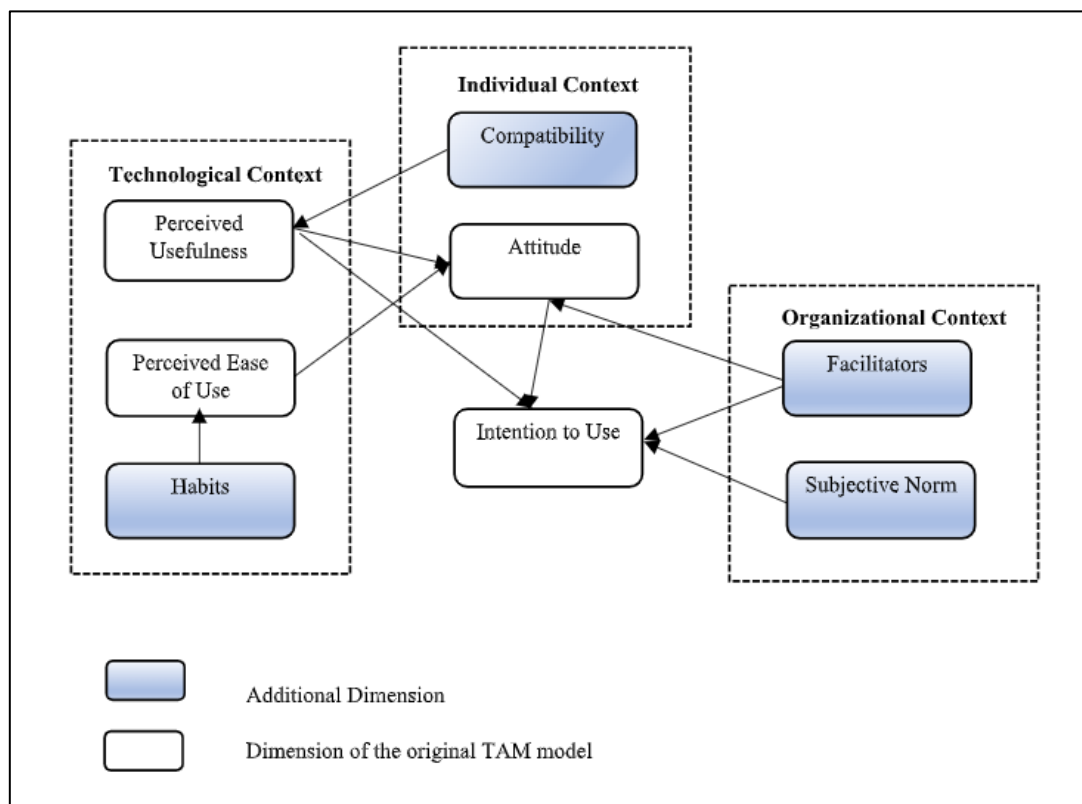

Figure 1: The Conceptual Framework
Adopted from Gagnon et al (2012)

Methodology

This study utilized a quantitative research methodology to comprehensively examine the various elements that influence the utilization of MS Excel in undergraduate accounting coursework. The primary focus of our study was a group of undergraduate accounting students who were currently enrolled in the Fundamentals of Information Technology course. This cohort of students was selected as a suitable sample for our research aims. At the outset, a cohort of 277 pupils who satisfied the specified criteria for inclusion were identified. In the study, a total of 182 students, comprising 65% of the intended sample, demonstrated their active involvement, indicating their eagerness to join in this research investigation.

In order to get relevant data, we utilized a structured questionnaire as the principal tool for data collection. The present survey, which has been modified from the research conducted by Gagnon et al. (2012), was carefully constructed to incorporate a wide range of factors relevant to students' use of MS Excel for their academic endeavors. The aforementioned elements were theoretically grounded in the Technology Acceptance Model (TAM) and further augmented by additional variables of significance. The process of administering the survey was carefully planned and executed in order to guarantee precision and inclusiveness. The participants were provided electronic access to the questionnaire and were given a comprehensive explanation of the research's overall objective and its importance in relation to their academic progress. It is important to acknowledge that the individuals who participated in our study did so of their own volition, and they were encouraged to provide

honest and open responses, recognizing that their perspectives were crucial to the overall success of the research endeavor.

The extensive dataset obtained from the conscientious feedback provided by our participants underwent a thorough and rigorous process of analysis. In order to obtain significant findings and comprehend the complex interconnections among variables, we utilized the statistical software STATA. This software facilitated a comprehensive and advanced examination of the gathered data. The use of an analytical strategy played a crucial role in uncovering the intricate dynamics that underpin students' incorporation of MS Excel into their scholarly endeavors.

Findings

Descriptive Statistics

Figure 2 offers a visual representation of the academic achievements of the respondents, specifically their Cumulative Grade Point Average (CGPA). The group with a CGPA of less than 2.5 consists of five respondents. This category likely represents those who are facing challenges in terms of academic performance. The range of CGPA scores between 2.5 and 3 encompasses 12 respondents. This moderate range could include students who are meeting the academic requirements but might have room for improvement. The bulk of the respondents, 82 of them, fall within the CGPA range of 3 to 3.5. This suggests that a significant portion of the participants are achieving satisfactory academic performance.

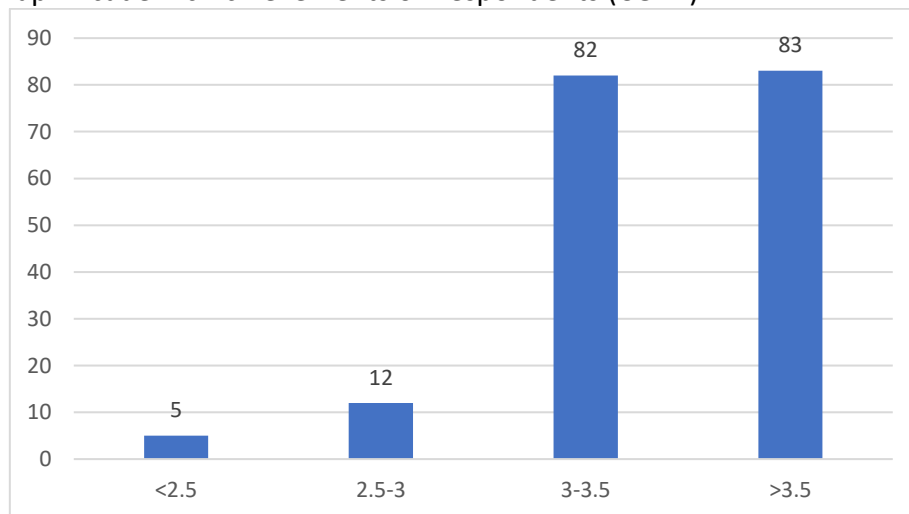Figure 2: Graph Academic Achievements of Respondents (CGPA)

Figure 3 depicts the complex correlation between the gender of the respondents and their respective geographic locations within the country of Malaysia. The data clearly indicates that the state of Melaka has the largest number of female respondents, with an astounding tally of 52 persons. Additionally, it is worth noting that the states of Negeri Sembilan and Selangor exhibit significant levels of engagement, with 28 and 39 female respondents respectively. A distinct pattern becomes evident when directing attention towards male respondents. Selangor state stands out as the leading contender in this particular area, accommodating the greatest number of respondents, totalling 29 individuals. Negeri Sembilan, although it falls behind Selangor, maintains its prominence with a noteworthy count of 18 male participants.
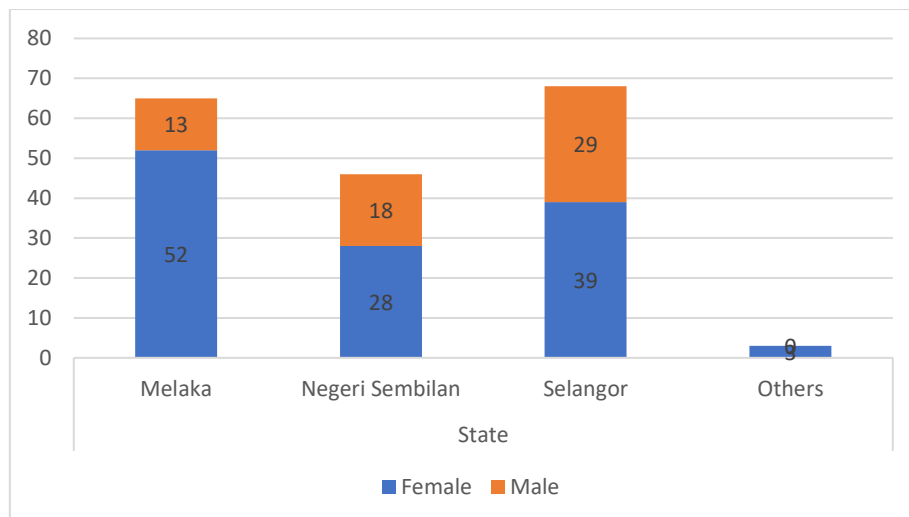
Figure 3: The Distribution of Respondents in Terms of Gender and State

Figure 4 illustrates how respondents' access to computers or laptops relates to their level of Excel experience. Notably, a significant number of respondents with less than 1 year and 1-2 years of Excel experience have high and moderate access to computing resources. This finding implies that the majority of participants enjoy satisfactory access to these tools, regardless of their familiarity with MS Excel. Additionally, the results indicate that a considerable portion of the respondents are in the early stages of their MS Excel journey. This pattern suggests a technologically adept demographic with consistent availability of computing facilities. Overall, the data underscores the favourable accessibility of computing resources for respondents across different experience levels, positively influencing their capacity to engage in MS Excel-related tasks.
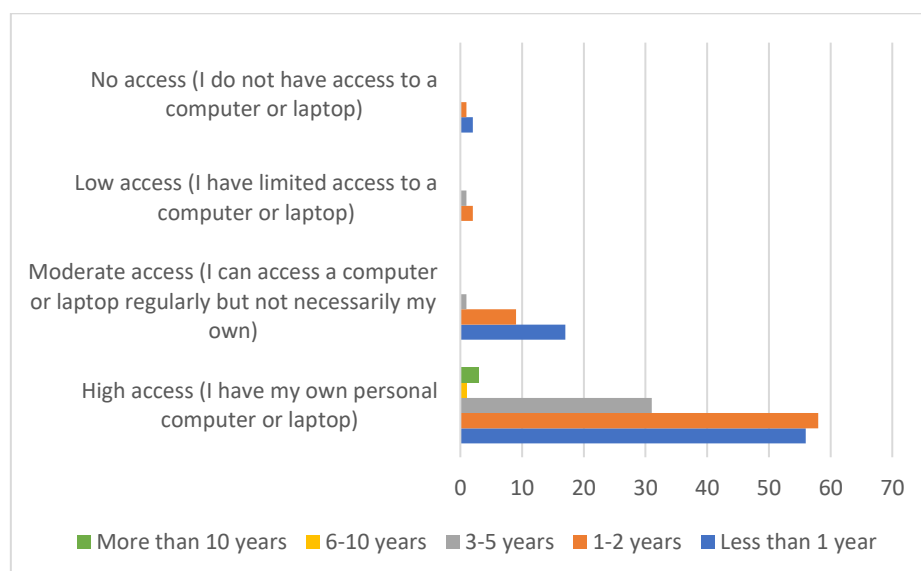

Figure 4: The Distribution of Respondents Based on Their Level of Experience with MS Excel and Their Access to Personal Computers.

Figure 5 underscores the critical significance of consistent and dependable internet access, particularly for individuals immersed in MS Excel-related tasks, which frequently entail reliance on online resources and collaborative efforts. The prevailing trend among

respondents indicates that a substantial number possess either high or moderate internet access, indicative of a broad and steady online connectivity. Yet, the instances of limited or absent internet access among a minority of participants offer poignant insight into the hurdles faced by some. Collectively, these findings unveil a symbiotic relationship between MS Excel competence and the availability of online tools, reinforcing the pivotal role of reliable internet connectivity in facilitating effective involvement in MS Excel-associated undertakings.
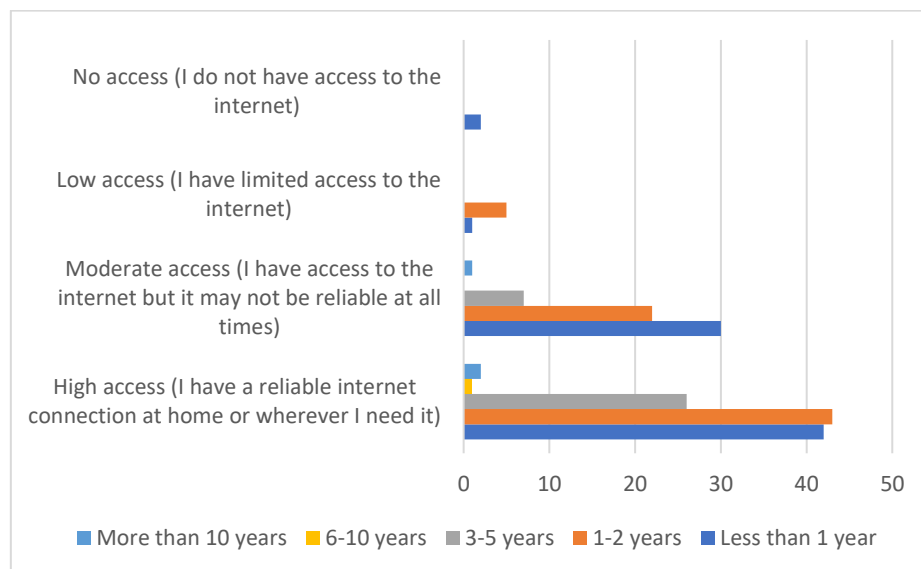

Figure 5: The Distribution of Respondents Based on Their Level of Experience with MS Excel and Internet Access

Baseline Results

Cronbach's alpha is a measure of internal consistency or dependability for a group of items designed to assess a shared construct or notion. It has a value between 0 and 1, with higher values indicating greater internal consistency. The Cronbach's alpha for the dimension utilised in this study is quite high (greater than 0.8), indicating that the items within each scale tend to correlate strongly with one another, implying that the scales are assessing the intended components consistently. These findings confirm the scales' dependability for further investigation or interpretation.

Table 1
The Cronbach's Alpha Results for Each Dimension.

Dimension	Number of items	Cronbach's alpha	Sample item
Perceive Usefulness (PU)	6	0.9305	The use of MS Excel helps me complete my assignments more rapidly and efficiently.
Perceive Ease of Use (PEU)	6	0.9197	I believe that I can easily learn how to use MS Excel for assignment purposes.
Attitude (Att)	4	0.8962	I think it is a good idea to use MS Excel for performing my assignments.

Compatibility (Compt)	4	0.8701	The use of MS Excel may imply changes in my assignment approach, but I am willing to adapt.
Subjective Norm (Sn)	4	0.8931	Most of my peers appreciate it when I use MS Excel for our collaborative assignments.
Facilitators (Faci)	3	0.8452	I think that my educational institution has the necessary infrastructure to support my use of MS Excel.
Habit (Habit)	4	0.8615	I feel comfortable using information and communication technologies, including MS Excel.
Intention (Int)	3	0.8549	I have the intention to use MS Excel for my assignments regularly.

The primary aim of this study is to assess the impact of the original TAM comprising PU and PEU on students' intention to utilise MS Excel for assignment completion. The initial objective is assessed using Model 1, in which the intention is regressed against PU and PEU. The outcome for Model 1 is displayed in the first column of Table 2, wherein the coefficient for PU is 0.236. This finding suggests that there is a positive relationship between the rise in the PU score and the intention to use MS Excel. Specifically, for every one-unit increase in the PU score, there is an estimated increase of 0.236 units in the intention to use MS Excel, while controlling for other variables.

The coefficient representing the PEU is 0.802. This finding implies that a one-unit rise in the PEU score is linked to a 0.802 unit increase in the desire to utilise MS Excel, while holding all other factors constant. In the present scenario, it is observed that both PU and PEU exhibit p-values below 0.001 ($p < 0.001$), indicating a high level of statistical significance. The R-squared value is calculated to be 0.808. The aforementioned number denotes the extent to which the model's predictors (PU and PEU) account for the variability in the desire to utilise MS Excel. The R-squared value of 0.808 indicates that approximately 80.8% of the variability in the Intention variable can be accounted for by the model. In the context of this linear regression study, it is shown that both PU and PEU exhibit a significant correlation with the desire of students to utilise MS Excel. The model demonstrates a strong fit, as evidenced by a high R-squared value, suggesting that the predictors account for a significant proportion of the variability observed in the dependent variable. The F-test provides confirmation of the overall importance of Model 1. As a result of the substantial positive correlation between PU, PEU, and intention, Hypotheses 1 and 2 within this study receive confirmation and support.

The findings of Model 2 (Modified TAM) are displayed in the second column of Table 2. In this model, in addition to PU and PEU, we incorporate Compatibility, Attitude, Subjective Norm, and Facilitators. In Model 2, the p-value associated with the variable PU does not reach the level of statistical significance. Nevertheless, the statistical significance of the coefficient of PEU remains in Model 2. The coefficients for Compatibility, Attitude and Subjective Norm have statistically significant positive effects at 0.346, 0.333 and 0.167, respectively. Nevertheless, the participants express dissatisfaction with the facilities provided by the university, which has a detrimental impact on their inclination to utilise MS Excel, even though the results are not statistically significant. In general, the R-squared value for Model 2 is 0.851, indicating the model's predictors account for about 85.1% of the variability in the intention

to use MS Excel. With the exception of Facilitators, all supplementary variables exhibit a noteworthy positive and statistically significant connection with the intention to utilize MS Excel. Consequently, Hypotheses 3, 4, and 6 are supported by the findings, while Hypothesis 5 fails to garner support.

Table 2
Results of Regressions of Original TAM (Model1) and Modified TAM (Model 2)

	Model 1	Model 2
Constant	-0.241	-0.052
	-1.35	-0.32
Perceived Usefulness (PU)	0.236***	-0.006
	3.33	-0.08
Perceive Ease of Use (PEU)	0.802***	0.245**
	13.99	2.36
Compatibility		0.346***
		3.94
Attitude		0.333***
		3.51
Subjective norm		0.167**
		2.35
Facilitators		-0.087
		-1.48
R2	0.808	0.851
N	182	182
F-test	375.856	167.022
Prob>F	0.0000	0.000

t statistics in parentheses * $p<0.10$, ** $p<0.05$, *** $p<0.01$

This study utilises Structural Equation Modelling (SEM) to analyse the path coefficients linking the endogenous variables (PU, PEU, Attitude, and Intention) with the exogenous variables (Habit, Compatibility, Facilitators, and Subjective Norm) as illustrated in Figure 1. The results as depicted in Table 3 indicate that Compatibility demonstrated a strong predictive relationship with PU (coefficient = 0.668; z = 18.810; p = 0.000). A robust link between compatibility and PU is established due to the alignment between a technology or system's compatibility with an individual's existing practices, preferences, and needs. When a technology seamlessly integrates into a user's routine and complements their workflow, it enhances the perceived usefulness.

The variables of PU, PEU and Facilitators all exhibit a statistically significant positive relationship with Attitude. When users perceive a technology as useful, they tend to see it as a tool that can positively impact their tasks or goals. This positive perception naturally leads to a more favourable attitude towards using the technology. Technologies that are easy to use reduce the cognitive effort required by users to interact with them. This ease of use creates a more pleasant user experience, which contributes to a positive attitude towards the technology. Facilitators, which likely refer to factors that make using the technology smoother or more convenient, directly contribute to reducing barriers and improving the overall user

experience. This smoother experience translates into a more positive attitude towards the technology.

The utilisation of MS Excel is found to be strongly influenced by two factors: Attitude (coefficient = 0.635; z = 8.410; p = 0.000) and Subjective Norm (coefficient = 0.281; z = 3.860; p = 0.000). The influence of PU and Facilitators on the intention to use MS Excel is not found to be statistically significant, as constantly demonstrated in Model 2. Interesting finding from this study is Facilitators not only insignificant to influence adoption of MS Excel, but it also has negative relationship.

These findings suggest that the university has not yet established adequate and essential infrastructure, training programs, and technical support to facilitate the effective utilisation of MS Excel for accounting students in their assignment completion.

Furthermore, it is worth noting that Habit has a substantial role in predicting PEU, as evidenced by the coefficient of 0.789 (z = 21.790; p = 0.000). A one-unit rise in Habit is associated with a 0.789 increase in PEU. Habits are automatic, routine behaviors that are often formed through repeated experiences. Habitual use of a technology increases familiarity with its interface and functions. In essence, when users have formed habits around using a technology, they tend to perceive it as easier to use due to the automatic and familiar nature of their interactions.

Table 3
Result of Structural Equation Modelling (SEM) Analysis

	Coefficient	z	P>z
Perceived Usefulness (PU)			
Compatibility	0.668	18.810	0.000
Constant	1.436	10.100	0.000
Attitude			
PU	0.198	3.840	0.000
PEU	0.737	14.120	0.000
Facilitators	0.135	3.000	0.003
Constant	-0.250	-1.940	0.052
Intention			
PU	0.077	1.010	0.313
Attitude	0.635	8.410	0.000
Facilitators	-0.016	-0.250	0.800
Subjective norm	0.281	3.860	0.000
Constant	-0.019	-0.110	0.915
Perceive Ease of Use (PEU)			
Habit	0.789	21.790	0.000
Constant	0.841	5.680	0.000

Conclusion

MS Excel holds a central position in contemporary accounting education and the development of future accountants. Consequently, this study investigates the determinants that shape the intentions of undergraduate accounting students to utilize MS Excel. It does so by utilizing both the original and modified Technology Acceptance Model (TAM) as the

conceptual framework. Specifically, this research examines perceived usefulness (PU) and perceived ease of use (PEU), along with other determinants such as compatibility, attitude, facilitators, and subjective norms in relation to students' intentions to utilise MS Excel for completing academic assignments. In line with the original TAM, a high level of statistical significance was found regarding both PU and PEU in relation to students' intentions to utilize MS Excel for academic assignments. Within the context of the modified TAM, perceived ease of use (PEU), compatibility, attitude, and subjective norms emerge as robust determinants of students' intention to use MS Excel, while perceived usefulness (PU) and facilitators exhibit relatively less significance. To adapt to the evolving landscape of education and industry demands, educational institutions and instructors should prioritize practical MS Excel training. This will enable students to effectively apply MS Excel in their academic endeavours and future careers. Future researchers should explore innovative strategies for seamlessly integrating technology into accounting programs, ensuring alignment with the dynamic needs of education and industry standards.

Corresponding Author
Ainol Sarina Ahmad Zazili
Email address: ainol776@uitm.edu.my

References
Abd Hadi, A. A., Hashim, H.S., Salim, S., Yahaya, N. A., & Muhd Kadri, M. A. (2021). Student's Perception of The Use of Excel Spreadsheet in Financial Reporting. In *International Conference on Business Studies and Education (ICBE)* (pp. 26-32).

Al-Emran, M., Elsherif, H. M., & Shaalan, K. (2018). Exploring The Factors That Affect Student Satisfaction and Success in Online Learning. *Journal of Computer Assisted Learning, 34*(4), 320-331.

Al-Hattami, H. M. (2021). University Accounting Curriculum, IT, and Job Market Demands: Evidence from Yemen. *SAGE Open,* April-June 2021, 1–14.

Davis, F. D. (1989). Perceived Usefulness, Perceived Ease of Use, and User Acceptance of Information Technology. *MIS Quarterly, 13*(3), 319-340.

Elsharif, T. A. A. (2017). Using Technology Acceptance Model [TAM] to Measure the Extent of Using MS Excel Program by Libyan Accountants: An Empirical Study. *Imperial Journal of Interdisciplinary Research (IJIR), Vol-3*(12), 166-178.

Gagnon, M. P., Orruno, E., Asua, J., Abdeljelil, A. B., & Emparanza, J. (2012). Using a Modified Technology Acceptance Model to Evaluate Healthcare Professionals' Adoption of a New Telemonitoring System. *TELEMEDICINE and e-HEALTH*, 18(1), 54-59.

Jabbar, K. K., Allami, J. K., Almaqtari, F. A., Al-Hattami, H. M., & Sapra, R. (2023). Factors Associated with The Intention to Use Information Technology in Audit In Iraq. *Information Discovery and Delivery.* Advance online publication. DOI: 10.1108/IDD-12-2022-0128.

John, S. P. (2015). The Integration of Information Technology in Higher Education: A Study Of Faculty's Attitude Towards IT Adoption in The Teaching Process. *Contaduría y Administración, 60*(Suppl. 1), 230-252.

Kasilingam, D. L. (2020). Understanding The Attitude and Intention to Use Smartphone Chatbots for Shopping. *Technology in Society, 62,* 101280.

Kelly, A. E., & Palaniappan, S. (2023). Using A Technology Acceptance Model to Determine Factors Influencing Continued Usage of Mobile Money Service Transactions in Ghana. *Journal of Innovation and Entrepreneurship, 12*(34).

Qasim, A., & Kharbat, F. F. (2020). Blockchain Technology, Business Data Analytics, and Artificial Intelligence: Use in the Accounting Profession and Ideas for Inclusion into the Accounting Curriculum. *Journal of Emerging Technologies in Accounting, 17*(1), 107-117.

Ramachandran Rackliffe, U., & Ragland, L. (2016). Excel in The Accounting Curriculum: Perceptions from Accounting Professors. *Accounting Education, 25*(2), 139-166.

Selamat, Z., Jaffar, N., & Ong, H. B. (2009). Technology Acceptance in Malaysian Banking Industry. *European Journal of Economics, Finance and Administrative Sciences, Issue 17,* 143-154.

Spraakman, G., O'Grady, W., Askarany, D., & Akroyd, C. (2015). Employers' Perceptions of Information Technology Competency Requirements for Management Accounting Graduates. *Accounting Education, 24*(5), 403-422.

Sukendro, S., Habibi, A., Khaeruddin, K., Indrayana, B., Syahruddin, S., Makadada, F. A., & Hakim, H. (2020). Using an Extended Technology Acceptance Model to Understand Students' Use of E-Learning During Covid-19: Indonesian Sport Science Education Context. *Heliyon, 6*(e05410), 1-9.

Teo, T. (2011). Factors Influencing Teachers' Intention to Use Technology: Model Development and Test. *Computers & Education, 57*(4), 2432-2440.

Watty, K., McKay, J., & Ngo, L. (2016). Innovators or Inhibitors? Accounting Faculty Resistance to New Educational Technologies in Higher Education. *Journal of Accounting Education, 36,* 1–15.

Willis, V. F. (2016). A Model for Teaching Technology: Using Excel in An Accounting Information Systems Course. *Journal of Accounting Education, 36*, 87-99.

Zhu, D.-S., Lin, T. C.-T., & Hsu, Y.-C. (2012). Using The Technology Acceptance Model to Evaluate User Attitude and Intention of Use for Online Games. *Total Quality Management & Business Excellence, 23*(7-8), 965-980.