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An Empirical Analysis on Technology Adoption and Readiness among Accounting Graduates in Malaysia

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Abstract

This study looks at the factors that influence both Open Distance Learning (ODL) and non-ODL students' adoption of technology, with a focus on the mediating roles of perceived usefulness, self-efficacy, and ease of use. Based on the Technology Acceptance Model, we examine the relationship between students' technological readiness and their acceptance of technology-mediated learning environments. The target sample consisted of 172 undergraduate students from both Malaysian institutions, and the method used was a quantitative survey. Data were gathered using a standardised questionnaire that evaluated self-efficacy, perceived usefulness, ease of use, and adoption of new technologies. To investigate the suggested relationships, structural equation modeling was done using SmartPLS 4. The results demonstrate that 6 hypotheses (H1, H2, H3, H4, H7, & H8) were supported. Meanwhile the comparison between ODL and non-ODL students shows the differences in H5, H8, H9, & H10. Technology readiness considerably and favourably influences perceived usefulness, self-efficacy, and ease of use of new technology. However, the association between technological readiness and adoption is mediated by perceived usefulness and self-efficacy for ODL students, but perceived ease of use is a mediating factor for non-ODL students, according to different mediating pathways. These results emphasize how crucial it is to consider the unique learning context when creating interventions to encourage the use of technology in the classroom. Ensuring user-friendliness and smooth integration is vital for non-ODL students, while cultivating favourable impressions of technology's benefits and boosting students' confidence in utilising it are crucial for ODL learners. For educational institutions looking to close the digital divide and encourage fair access to technology-enhanced learning, these findings have significant implications. Educators and policymakers can design interventions and assistance by knowing the unique characteristics influencing the adoption of technology in various learning situations.

Keywords: Artificial Intelligence, Online Distance Learning, Higher Education Institutions, Accounting Students, Data Analysis, Future Accountants.

Introduction

Artificial intelligence has become a transformative force in various industries, and the accounting profession is no exception. As AI-driven technologies continue to automate time-consuming and repetitive tasks, such as data entry, invoice reconciliation, and transaction processing, the role of accountants is evolving. Furthermore, accountants can identify complex patterns and trends in data with the use of artificial intelligence (AI) that would be challenging or impossible to detect in other ways. The rapid advancement of artificial intelligence has brought about significant transformations in the accounting industry (Luo et al. 2018,). AI is releasing accounting staff members of routine, repetitive work, allowing them to focus more on providing data to support business decision-making (Li et al., 2020). Furthermore, value creation theory, management accounting theory, and artificial intelligence are coming together to support the development of accounting theory (Li et al., 2020). According to Zhang & Co. (2020), there is an increasing demand for accountants with a complex and diverse background as opposed to those with a typical accounting degree.

The accounting industry is affected by AI in many different ways. Accountants are able to take on more strategic and advising responsibilities even though it can automate a lot of repetitive work. But there is a clear disconnect between the skills being taught by higher education institutions and those needed by industry. Due to the rise of AI, the focus of financial accounting is shifting. However, many accounting programs, especially those offered through Open and Distance Learning, may not have fully updated their curricula to incorporate comprehensive AI training. As a result, educational institutions must swiftly revise their curricula to better prepare accounting students for the AI-driven workforce of the future (Guo, 2019). Technology integration in higher education is common, especially in the accounting education profession. The accounting profession has had to change in response to the ongoing adoption of modern technologies by enterprises, governments, and non-profit groups (Pincus, 1995). Professional organizations have stressed the significance of providing accounting students with the abilities they need to use technology efficiently (Ahadiat, 2008). Accounting professionals need to learn new skills in order to adapt to these technological advances (In Zhang et al. 2020). Both accounting professors and higher education institutions need to change if they want to guarantee that graduates have the abilities required to thrive in this new environment (Osman, et al., 2024). Accounting courses should give greater attention to information technology, data analysis, and strategic decision-making.

The purpose of this study is to determine how prepared and receptive accounting students are to technology at both ODL and non-ODL schools, as well as to offer suggestions for bringing academic procedures into line with business needs. Teachers and accounting professionals must take the initiative to adapt to these developments in order to ensure the accounting field's success and relevance moving forward. In order to better understand how accounting students' technological readiness and their decision to utilise AI interact, this study examined how perceived usefulness, perceived ease of use, and self-efficacy function as mediators in this relationship.

Literature review

Underpinning Theory

Technology Acceptance Model (TAM)

TAM (Davis, 1989) emphasises that a person's desire to use a technology is influenced by their perception of its perceived usefulness and ease of use. It was established based on the theory of reasoned action. Researchers can acquire insights into the elements that encourage or impede accounting students' adoption of new technologies by implementing TAM in the context of accounting education. It is critical to look at the technology readiness and adoption patterns among accounting students given the dynamic nature of the accounting profession and the changing technological landscape. The use of TAM in several educational contexts, such as the adoption of social media platforms (Ahmad, 2020), e-learning platforms (Al-Emran et al., 2018; Dhume et al., 2012), and smart gadgets (Abbad, 2011; Tantiponganant & Laksitamas, 2014), has been the subject of several research. According to these studies, TAM can be a useful paradigm for comprehending students' technology acceptance behaviours, especially when it comes to voluntary technology use.

Relationship between Technology Readiness with Perceived Ease of Use, Perceived Usefulness and Self-Efficacy

Research to date has demonstrated a strong relationship between technology readiness and self-efficacy, perceived usefulness, and ease of use. Studies have indicated that people who exhibit higher degrees of technology readiness tend to view new technologies as more advantageous and easier to use. Their inclination to accept new technologies is subsequently increased by their favourable opinion of their usability and ease of use (Lin et al., 2005; Son and Han 2011). Furthermore, research indicates that a person's confidence in their own capacity to use technology can be directly impacted by their level of technological preparedness (Lam et al., 2008; Lin et al., 2005). Higher levels of technological readiness among accounting students are associated with higher levels of confidence in their own technological abilities. This, in turn, can enhance their evaluations of new technologies' usability and simplicity of use.

A high degree of technological preadiness, however, may not always result in greater self-efficacy or greater uptake of new technologies, according to certain research. Overconfident or unrealistic accounting students may find it difficult to use new software and systems, which can cause dissatisfaction and lower their perceptions of the tools' usefulness and simplicity of use (Bubou & Job, 2022. Furthermore, the association between technology ready and self-efficacy can be moderated by variables including age, past experience, and learning styles, indicating that a nuanced approach is necessary when examining the effect of technology readiness on technology adoption among accounting students (Lam et al., 2008; Lin et al., 2005).

Understanding how perceived usefulness, self-efficacy, perceived ease of use, and technological readiness interact might help universities create more successful plans for boosting technology usage among accounting students. Thus, the next generation of accounting professionals will be more equipped with the technology skills needed to succeed in the contemporary business environment and navigate the field's increasing digitization.
Thus, it is hypothesised that:

H1: There is a relationship between technology readiness with perceived ease of use among ODL and non-ODL institutions.
H2: There is a relationship between technology readiness with perceived usefulness among ODL and non-ODL institutions.
H3: There is a relationship between technology readiness with self-efficacy among ODL and non-ODL institutions.

Relationship between Technology Readiness, Perceived Ease of Use, Perceived Usefulness and Self-Efficacy with Technology Adoption

Accounting students must have a solid foundation in technological competences in order to succeed in the digital era, given the growing influence of technology in the accounting field (Pan & Seow, 2016; Faizal et al., 2022). In order to improve accounting education and better align it with the changing needs of the industry, this research aims to provide useful insights for universities and policymakers by examining the factors that influence technology readiness and adoption among accounting students (Stanciu et al., 2020; Kroon et al., 2021). Recognizing the driving forces behind the adoption of technology, such as preparing the upcoming generation of accounting professionals to navigate the field's increasing digitization and equipping them with the technological know-how needed to succeed in the contemporary business environment (Moore & Felo, 2021; Pan & Seow, 2016).

According to the existing literature, self-efficacy, perceived usefulness, perceived ease of use, and technology readiness are important variables influencing the adoption of new technology (Parasuraman, 2000; Davis, 1989; Bandura, 1977). Higher levels of optimism, inventiveness, unease, and concern over technology readiness make accounting students more likely to adopt new technologies (Kroon et al., 2021,) Furthermore, students' readiness to accept technology might be strongly influenced by their opinions of how user-friendly and beneficial they are seen to be. (Jackson et al., 2022; Kotb et al., 2018) Technology adoption is also significantly predicted by self-efficacy, or the belief in one's own capacity to use technology. While universities can design ways to improve technology adoption by understanding the interrelationship of technology readiness, perceived ease of use, perceived usefulness, and self-efficacy, there are possible downsides that need to be considered (VanDerSchaaf et al., 2023). In accounting education, an overemphasis on technological integration may compromise the development of critical thinking, problem-solving, and adaptive abilities. In addition to being able to use specialized equipment and software, accounting students must be able to comprehend basic accounting concepts and apply them adaptably to changing company requirements (Pan & Seow, 2016). In order for students to succeed in the contemporary, digitally-transformed accounting profession, universities must strike a balance between providing them with the necessary technology competencies and guaranteeing that they have a strong foundation in the analytical and conceptual skills. Thus, in this study it is hypothesised that:

H4: There is a relationship between technology readiness with technology adoption among ODL and non-ODL institutions.
H5: There is a relationship between perceived ease of use with technology adoption among ODL and non-ODL institutions.

H6: There is a relationship between perceived usefulness with technology adoption among ODL and non-ODL institutions.
H7: There is a relationship between self-efficacy with technology adoption among ODL and non-ODL institutions.

Mediating Relationship of Perceived Ease Of Use, Perceived Usefulness and Self-Efficacy among Technology Readiness and Technology Adoption

Perceived usefulness, self-efficacy, and ease of use all play a role in mediating the relationship between technological readiness and adoption. More technologically literate people are more likely to think of new technologies as practical and easy to use, and they also have higher levels of self-efficacy when it comes to using them. These factors all play a positive role in how quickly people adopt new technologies. Studies have indicated that people who are more technologically tend to view new technologies as more advantageous and easier to use (Son & Han, 2011; Walczuch et al., 2007). Their inclination to accept new technologies is subsequently increased by their favourable opinion of their usability and ease of use. Furthermore, research indicates that being prepared for technology can have a direct impact on an individual's self-efficacy, or their confidence in their own capacity to use technology effectively. More technological confidence among accounting students can further enhance their judgments of new technology's usefulness and simplicity of use, which in turn can increase the likelihood that they will embrace them (Ling, 2008; Ahadiat, 2008).

A high degree of technological readiness, however, may not always equate to greater self-efficacy or greater adoption of new technologies, according to certain studies (Biduri et al., 2021; Ling, 2008; Stoner, 1999). Accounting students who have an inflated or overly confident sense of their technological ability may find it difficult to use new software and systems efficiently, which can cause dissatisfaction and lower their perceptions of the tools' usability and ease of use. Universities can create more efficient learning environments by comprehending how perceived usefulness, self-efficacy, perceived ease of use, and technological preparedness interact.

Thus, it is hypothesised that:
H8: There is a mediating relationship of perceived ease of use between technology readiness and technology adoption among ODL and non-ODL institutions.
H9: There is a mediating relationship of perceived usefulness between technology readiness and technology adoption among ODL and non-ODL institutions.
H10: There is a mediating relationship of self-efficacy between technology readiness and technology adoption among ODL and non-ODL institutions.

Figure 1 shows the conceptual framework of this study.

Conceptual framework

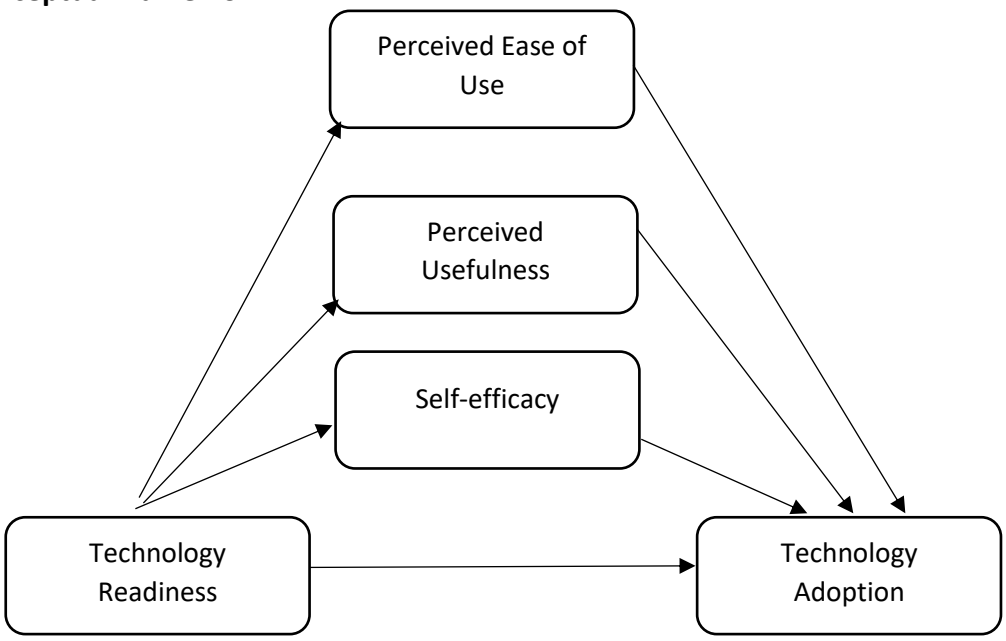

Figure 1: Conceptual framework

Data Analysis and Results

Descriptive statistics

Table 1

Respondents Profile

		Frequency	Percentage
Gender	Male	30	76
	Female	96	24
Ethnic	Malay	107	85
	Chinese	7	6
	Indian	6	5
	Others	6	4
Age	Below 20	46	36
	20 - 30	64	51
	31 - 40	15	12
	41 - 50	1	1
Education level	Undergraduate	122	97
	Postgraduate	4	3
Year of study	Year 1	34	27
	Year 2	54	43
	Year 3	27	21
	Year 4	11	9

Table 1 shows the overall respondent profile analysis for students in ODL and non-ODL institutions together with information on gender, age, ethnicity, education level, and year of

study. It offers insightful information about the demographics of the studied population. Interestingly, the bulk of responders are Malay (85%) and female (76%), suggesting a notable representation of both groups in the sample. Age-wise, the majority of the group is between the ages of 20 and 30 (51%), with 36% being under 20. The percentage of people with undergraduate degrees is large (97%), while the percentage of people with postgraduate degrees is relatively low (3%). Year 2 students make up the largest group when taking study year into account (43%), followed by Year 1 students (27%).

Measurement Model

ODL students appear to have better internal consistency, reliability, and variance explained for domains linked to ease of use, self-efficacy, and technology acceptance, according to the examination of alpha coefficients, CR, and AVE. The internal consistency and perceived usefulness of non-ODL pupils, on the other hand, are higher. With alpha coefficients of 0.942 and 0.919, respectively, suggesting good internal consistency, both ODL and Non-ODL students demonstrate high reliability for Perceived Ease of Use (PEOU). Nonetheless, ODL students appear to find the technology more user-friendly overall, as evidenced by the AVE for ODL (0.777) being somewhat higher than that of Non-ODL (0.712). A different pattern may be seen in perceived usefulness (PU), where non-ODL students have greater alpha (0.948) and AVE (0.794) than ODL students (alpha of 0.932 and AVE of 0.746 This suggests that students who are not ODL view technology as being more beneficial to their education.

Table 2 shows the reliability and convergent validity for all the construct. Self-Efficacy (SE) ratings show a significant difference: ODL students have higher AVE (0.642) and alpha (0.937) than non-ODL students (0.532 and 0.902, respectively). This shows that ODL students are more assured of their capacity to operate the technology. Technology Acceptance (TA) results indicate that ODL students are more receptive of the technology employed in their learning environment than Non-ODL students, with AVE and alpha ratings of 0.922 and 0.662, respectively, compared to ODL students' 0.915 and 0.746. Last but not least, the Technology Readiness (TR) scores show inconsistent findings. ODL students have a lower alpha (0.597) but a higher CR (0.835) and AVE (0.691) than Non-ODL students (0.726, 0.791, and 0.780 for alpha, CR, and AVE). This implies that although ODL students show higher reliability and extracted variance in this construct, they may have slightly weaker internal consistency in trust.

Table 2
Reliability and convergent validity

	ODL			Non-ODL			Completed		
	Alpha	**CR**	**AVE**	**Alpha**	**CR**	**AVE**	**Alpha**	**CR**	**AVE**
PEOU	0.942	0.944	0.777	0.919	0.923	0.712	0.929	0.932	0.740
PU	0.932	0.935	0.746	0.948	0.958	0.794	0.941	0.945	0.773
SE	0.937	0.945	0.642	0.902	0.904	0.532	0.920	0.922	0.581
TA	0.915	0.917	0.922	0.662	0.675	0.746	0.796	0.801	0.830
TR	0.597	0.835	0.691	0.726	0.791	0.780	0.671	0.811	0.740

Note: PEOU: Perceived Ease of Use, PU: Perceived Usefulness, SE: Self-efficacy, TA: Technology Adoption, TR: Technology Readiness, CR: Composite Reliability, AVE: Average Variance Extracted

Findings and Discussion

The study's direct relationship outcome is displayed in Table 3. The study demonstrates that trust greatly enhances perceived ease of use, as evidenced by the high beta coefficient (0.536) and strong t-value (9.983), with a p-value of 0.001. Perceived usefulness is positively impacted by trust as well, with a statistically significant (P = 0.001) beta coefficient of 0.358 and t-value of 5.356. Strong evidence exists for the association between trust and self-efficacy, as seen by the greatest beta coefficient (0.646), t-value (15.453), and p-value (0.001). The strong correlation between perceived ease of use and technology acceptance is demonstrated by the high beta coefficient (0.677) and t-value (8.243), both of which have a p-value of 0.001. There is no evidence to support the hypothesis that perceived usefulness influences technology acceptance, as indicated by the low beta coefficient (0.092), negligible t-value (1.217), and p-value (0.224). The relatively low beta coefficient (0.016), t-value (0.217), and non-significant p-value (0.828) all suggest that Self-Efficacy has no discernible effect on Technology Acceptance. With a beta coefficient of 0.491, t-value of 7.857, and p-value of 0.001, trust has a strong positive impact on technology acceptance.

Table 3
Direct relationships

Hypotheses	**H1**	**H2**	**H3**	**H4**	**H5**	**H6**	**H7**
	TR → PEOU	**TR → PU**	**TR → SE**	**PEOU → TA**	**PU → TA**	**SE → TA**	**TR → TA**
B	0.536	0.358	0.646	0.677	0.092	0.016	0.491
T	9.983	5.356	15.453	8.243	1.217	0.217	7.857
P	0.001	0.001	0.001	0.001	0.224	0.828	0.001
Results	Supported	Supported	Supported	Supported	Not Supported	Not Supported	Supported

Table 4 shows the mediation analysis in this study. Further understanding of the indirect impacts of trust (TR) on technology acceptance (TA) through perceived ease of use (PEOU), perceived usefulness (PU), and self-efficacy (SE) is gained from the supplementary study of the hypotheses H8, H9, and H10. Hypothesis 8 investigates whether perceived ease of use acts as a mediating factor between perceived ease of use and technology acceptance. This indirect effect is strong, as evidenced by the high t-value (5.933), p-value (0.001), and significant beta coefficient (0.363). Hypothesis 9 investigates if perceived usefulness acts as a mediating factor between perceived usefulness and technology acceptance. The non-significant p-value (0.240), low beta coefficient (0.033), and t-value (1.177) all suggest that this indirect impact is not significant. Finally, hypothesis 10 examines whether Self-Efficacy acts as a mediating factor in the relationship between Technology Acceptance and Trust. This indirect impact appears not to be significant based on the very low beta coefficient (0.011), t-value (0.215), and non-significant p-value (0.830).

Table 4
Mediation analysis

Hypotheses	**H8**	**H9**	**H10**
	TR → PEOU → TA	**TR → PU → TA**	**TR → SE → TA**
B	0.363	0.033	0.011
T	5.933	1.177	0.215
P	0.001	0.240	0.830
Results	Supported	Not Supported	Not Supported

Comparison between ODL and non-ODL

The contrast of accounting students' perceptions in ODL and non-ODL institutions is displayed in Table 5. In both ODL and NON-ODL situations, the findings show that technological readiness is a major predictor of perceived usefulness, self-efficacy, and ease of use. But there seems to be a difference between the two groups in the mediating roles that self-efficacy, perceived usefulness, and ease of use have in the relationship between technological readiness and adoption.

In both groups, H1 is accepted. The positive beta values indicate that perceived ease of use and technological readiness are positively correlated. In both groups, the effect is of comparable magnitude and statistically significant ($p < 0.05$). Both groups favour H2. The positive beta values (NON-ODL: 0.361, ODL: 0.361) imply that perceived usefulness and technological preparedness are positively correlated. In both groups, the effect is of comparable magnitude and statistically significant ($p < 0.05$). In both groups, H3 is accepted. The positive beta values (NON-ODL: 0.602, ODL: 0.729) imply that self-efficacy and technological preparedness are positively correlated. The impact is marginally stronger in the ODL group and statistically significant ($p < 0.05$). H4 is accepted in both groups. The positive beta values (NON-ODL: 0.561, ODL: 0.766) point to a favourable correlation between technology uptake and perceived ease of use. The effect is somewhat larger in the ODL group and statistically significant ($p < 0.05$). In the ODL group, H5 is supported; in the NON-ODL group, it is not. This implies that among ODL learners ($B=0.196$, $p < 0.05$), perceived usefulness is a significant predictor of technology uptake, but not for the NON-ODL group ($p > 0.05$). In neither group is H6 supported. Since both groups' p-values are over 0.05, it can be concluded that there is no statistically significant correlation between technology usage and self-efficacy. H7 is accepted in both cohorts. Technology readiness and adoption appear to be positively correlated, as indicated by the positive beta values (ODL: 0.420, NON-ODL: 0.581). In the NON-ODL group, the effect is marginally stronger and statistically significant ($p < 0.05$). However, there seems to be a difference between the two groups in the mediating roles that self-efficacy, perceived usefulness, and ease of use have in the relationship between technological readiness and adoption. Although H8 is supported in the NON-ODL group, it is not supported in the ODL group. This implies that for ODL learners, perceived ease of use does not mediate the relationship between technological readiness and adoption, but for the NON-ODL group, it does. (19). In the ODL group, H9 is supported, but not in the NON-ODL group. According to this, for ODL learners only, not for the NON-ODL group, does perceived usefulness act as a mediator in the relationship between technology uptake and readiness. While H10 is not supported in the NON-ODL group, it is in the ODL group. In contrast to the

NON-ODL group, this shows that for ODL learners, self-efficacy does not mediate the relationship between technology readiness and adoption.

Table 5
Comparison between ODL and non-ODL institutions

Hypotheses	ODL				NON-ODL			
	B	T	P	Results	B	T	P	Results
H1	0.588	8.697	0.001	Supported	0.502	6.682	0.001	Supported
H2	0.361	3.481	0.001	Supported	0.361	4.469	0.001	Supported
H3	0.729	17.198	0.001	Supported	0.602	10.151	0.001	Supported
H4	0.766	8.616	0.001	Supported	0.561	3.801	0.001	Supported
H5	0.196	2.369	0.018	Supported	0.021	0.177	0.859	Not Supported
H6	-0.076	1.025	0.306	Not Supported	0.138	1.294	0.196	Not Supported
H7	0.420	4.126	0.001	Supported	0.581	8.662	0.001	Supported
H8	0.451	5.598	0.001	Not Supported	0.282	3.157	0.002	Supported
H9	0.071	2.077	0.038	Supported	0.008	0.173	0.862	Not Supported
H10	-0.055	1.010	0.313	Supported	0.083	1.233	0.222	Not Supported

Multi-Group Analysis

Table 6 provides a summary of the multi-group analysis results. In the last section of the study, we examined the significant differences between ODL and Non-ODL students concerning how TR affected their perceptions of AI adoption, perceived usefulness, self-efficacy, and ease of use. The results showed that every change was considered significant. The impact of TR on the results was greater in ODL students than in non-ODL students, according to the differences in path coefficients. Table 6 provides a summary of the multi-group analysis results.

Table 6
Multi-group analysis

Relationships	**Difference (ODL – NON-ODL)**	***P-value***
TR -> PEOU	0.086	0.191
TR -> PU	0.001	0.490
TR -> SE	0.128	0.037*
TR -> TA	- 0.255	0.005*

Note: *The differences are significant in the relationships between the two institutions *(P < 0.05).*

Conclusion

This study examined the characteristics that affect students enrolled in Open Distance Learning (ODL) and those not, with a particular emphasis on the roles played by technology readiness, perceived ease of use, perceived usefulness, and self-efficacy. Our results show that, in both ODL and non-ODL contexts, there is a continuous and substantial positive association between technological readiness and the three mediating factors: perceived ease of use, perceived usefulness, and self-efficacy. This shows that students who are more at ease and receptive to technology tend to find it easier to use, see more advantages from it, and have more faith in their own abilities to utilize it wisely. The study also demonstrates that, for both categories, technology readiness is a substantial direct predictor of technology adoption. Yet, ODL and non-ODL learners follow different mediation paths via which adoption is influenced by technological preparedness. Perceived ease of use acts as a mediating factor for non-ODL students, but perceived usefulness and self-efficacy for ODL students influence this relationship. This variation emphasizes how critical it is to consider the unique learning context when creating interventions meant to encourage the adoption of new technologies. It may be especially crucial for ODL learners to emphasize the usefulness and connection of technology to their learning objectives, as well as to offer chances for them to gain experience and confidence in utilizing technology efficiently. However, it may have a greater effect on non-ODL students if user-friendliness and smooth, intuitive technology integration are prioritized. These results have significant ramifications for educational establishments looking to improve technology integration and equip students for a world driven by technology. In order to promote favourable attitudes toward technology and provide students the digital abilities they need to succeed in the 21st century, educators can create focused interventions and support systems by understanding the factors that drive technology adoption in various learning environments.

Future Research

Further investigation into additional potential mediators and moderators of the relationship between technology readiness and adoption in diverse learning environments could build on these findings in future study. A more comprehensive understanding of the elements influencing students' adoption of technology could be obtained, for example, by looking into the roles of social influence, institutional support, and particular technological aspects. Longitudinal studies may also look at how these variables' associations change over time and how interventions might be designed to encourage continued use of technology and its

incorporation into teaching and learning procedures. In conclusion, investigating variations in demographic variables like age, gender, and past technology experience may highlight particular difficulties and chances for advancing fair technology adoption in the classroom.

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