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# The moderating role of technology awareness in the behavioural intention

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## Abstract

This study aims to examine the moderating role of technology awareness in the students' behavioural intention to use accounting software. The model of this study was developed based on the technology acceptance model (TAM) and the theory of planned behaviour (TPB). Data were gathered via survey questionnaires established using instruments from prior studies to adequately reflect the underlying theoretical factors identified. We present the initial finding of the pilot study from the surveys distributed to 32 accounting students at Universiti Utara Malaysia. The results showed that the Cronbach alpha coefficient values suggested that all constructs had good internal consistency.

**Keywords:** Technology Awareness, Accounting Software, Undergraduate, Accounting Students.

## El papel moderado de la conciencia de tecnología en la intención de conducta

### Resumen

El objetivo de este estudio es examinar el papel moderador de la conciencia tecnológica en la intención conductual de los estudiantes para utilizar el software de contabilidad. El modelo de este estudio fue desarrollado en base al modelo de aceptación de tecnología (TAM) y la teoría del comportamiento planificado (TPB). Los datos se recopilaron a través de cuestionarios de encuesta establecidos utilizando instrumentos de estudios anteriores para reflejar adecuadamente los factores teóricos subyacentes identificados. presentamos el hallazgo inicial del estudio piloto de las encuestas distribuidas a 32 estudiantes de contabilidad en la Universiti Utara Malaysia. Los resultados mostraron que, los valores del coeficiente alfa de Cronbach sugirieron que todas las construcciones tenían una buena consistencia interna.

**Palabras clave** :Conocimiento Tecnológico, Software Contable, Licenciatura, Estudiantes Contables.

### 1. INTRODUCTION

A report published by The Association of Chartered Certified Accountants with regards to the accountant professional skills revealed that many professional accountants lack technology and non-technology skills that relate to their daily tasks. Accordingly, higher education institutions have seen that a strong emphasis should be placed in preparing their students with various technical and soft skills for them to be ready in the job market upon graduation. Among others, the application of the accounting software for accounting students. Such skill is considered to be a pre-requisite for being an accountant at a junior level (Amirul, Mail, Bakar, & Ripain, 2017). Sithole (2015) argued that although students are

well trained in word-processing and communications software skills, the employers expect the accounting graduates to have the ability to use accounting packages.

Given that the higher institutions are now moving forward to prepare their students with such skills, the state to which the students are ready to fulfil the employers' expectation in regards to their ability to use the accounting software is still unknown. In this context, students should be exposed to various applications in accounting either in financial accounting, management accounting, auditing, taxation, and financial reporting which will lead to their intention to use the applications in the future. Prior studies have shown that the intention to penetrate the technology is higher when people are aware of it (Ilesanmi, 2012; Ameen, Ahmed & Abd Hafez, 2018). As a novel strategies in this study, attempted to fill the gap by examining the moderating role of technology awareness in the students' behavioural intention to use the accounting software. Specifically, this study presents the preliminary results of the pilot survey.

This paper is structured into six sections. Following this section, the literature review is presented. The third section describes the research model and hypotheses, followed by the methodology used in section four. Section five explains the results of the pilot survey while the last section concludes the paper.

## **2. LITERATURE REVIEW**

Many studies have examined the need for academics to continuously enhance the academic performance and the level of the graduates' skills (Borges, Santos, & Leal, 2014). Jackling and De-Lange (2009), for instance, stated that graduates need to place greater emphasis on professional skills (including IT skills) and generic skills (e.g., communication skills) in preparing them for employment in accounting (Nazar, shariatic & Zadeh, 2017). On top of the generic skills, the other area that practitioners felt inadequate was their ability to apply accounting software applications (Chen, 2013). Machera and Machera (2017), in their study of computerised accounting software at Botho University Gaborone Campus, Maun and Francistown, found that majority of the accounting students who were on the internship period faced accounting software challenges. Amirul et al. (2017) discovered that knowledge and skills in accounting software, accounting system, database concept and analysis, project management, and business process were essential for the accounting graduates.

As accounting has moved from the paper ledgers of departmental accountants to high-speed computers (Lee, 1997), the accountant's job seems to be more challenging. Traditionally considered as a score-keeper and a corporate cop (Siegel, 2000), they are now being regarded as a professional with a strong sense of leadership, transparent, and ability to deal with people (Jones & Abraham, 2009). Employers are now seeking varied skills and attributes in new accounting graduates (Wells, Gebirc, Kranenburg, & Bygrave, 2009). For instance, employers expect that new accounting graduates would be capable to use financial spreadsheets, word processing, presentation, audit, tax preparation, database management

systems, accounting, and communication software at the expert level (Chen, Damtew, Banatte, & Mapp, 2010).

Various studies examining behavioural intention to use technology have employed technology acceptance model (TAM) (e.g., Tarhini, Hassouna, Abbasi, & Orozco, 2015) and theory of planned behaviour (TPB) (e.g., Wang, Fan, Zhao, Yang, & Fu, 2016). Some studies found inconsistent findings on the relationship between the tested constructs and the behavioural intention, hence, the test of moderation effect is suggested (AbuBakar & Ahmad, 2013).

Understanding the role of technology awareness in the decision to accept or reject the technology usage is important (Dinev & Hu, 2007). A study by Yaqub et al. (2013), for instance, believed that the reason for the slow adoption of e-payment in Nigeria is due to lack of awareness on the system's advantages. As far as the authors are a concern, studies on examining the relationship between technology awareness and behavioural intention, especially in the Malaysia context, is scant (Abubakar & Ahmad, 2013). This study, therefore, addresses the gap by examining the moderating effect of technology awareness on the behavioural intention to use the technology. Specifically, the present study investigates the role of technology awareness in moderating the relationship between perceived usefulness, ease of use, attitude, subjective norms, perceived behavioural control, and student's behavioural intention to use accounting software. The result of this study could shed light on understanding an individual behavioural intention to use the technology.

### 3. RESEARCH MODEL AND HYPOTHESES

The model of this study is developed based on TAM and TPB. Aboelmaged and Gebba (2013) suggested that the use of both TAM (see, for example, Davis, 1989; Davis, Bagozzi, & Warshaw, 1989; Venkatesh & Davis, 2000; Venkatesh, Morris, Davis, & Davis, 2003) and TPB by Ajzen (1988, 2002) could provide a strong empirical support to understand the technology adoption. The research model of the study is illustrated in Figure 1.

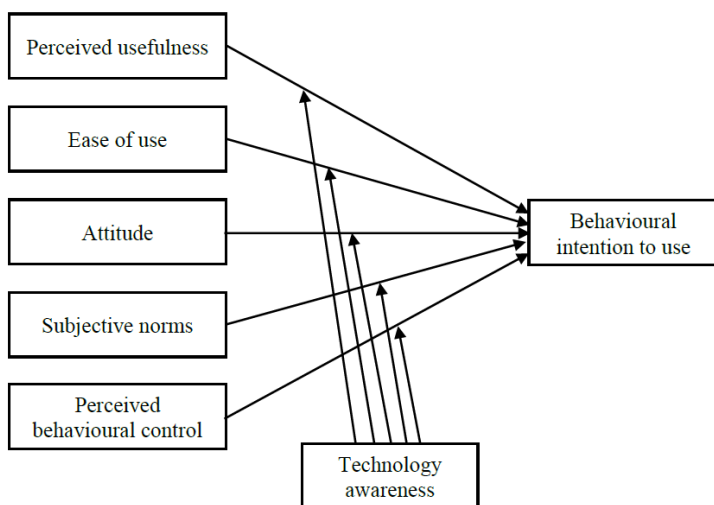


Figure 1: Research Model

This study focuses on behavioural intention instead of the actual use of the system. Ajzen and Fishbein (1980) argued that attitudes towards an object will influence the intentions; intentions will subsequently

influence behaviour towards its use (Santillán, García, Schnell & Hernández, 2016).

### *3.1. Perceived Usefulness*

Perceived usefulness refers to the degree to which a user believes that using the technology would enhance his/her work performance (Davis et al., 1989). Previous studies (see, for example, Sriwidharmanely & Syafrudin, 2012) found perceived usefulness as one of the main determinants in understanding people behavioural intention in using new technology. People tend to use technology if they believe it will help them perform their job better. Therefore, the following hypothesis is proposed:

H1 : Perceived usefulness is positively associated with the student's behavioural intention to use accounting software.

### *3.2. Ease of Use*

Similar to perceived usefulness, the role of perceived ease of use in understanding people intention to reject or accept technology is also important in the TAM model. Davis et al. (1989) defined ease of use as the extent to which the user believes that usage will be effortless. In this context, the easier the technology that the user perceives, the greater the user's intention to use the technology. Hence, this study postulates that:



- H2 : Ease of use is positively associated with the student's behavioural intention to use accounting software.

### *3.3. Attitude*

Venkatesh, Morris, and Ackerman (2000) asserted that the attitude of an individual towards using a technology reflects instrumentality and extrinsic motivation to use the technology. Attitude refers to a person's judgment about whether it is good or bad to perform a behaviour of interest. A positive attitude would lead to a positive intention of performing such behaviour. In this context, this study proposes the following hypothesis:

- H3 : Attitude is positively associated with the students' behavioural intention to use accounting software.

### *3.4. Subjective Norms*

Subjective norms refer to the perception of an individual of the people that she/he thinks important would approve or disapprove a certain behaviour. The influence of subjective norms on forming intention has been cited in many previous studies (see, for example, Tarhini, Hone, Liu, & Tarhini, 2017; To & Margaret, 2018). The studies suggested that favourable subjective norms could lead to greater behavioural intention towards using the technology. The following hypothesis is then proposed:

- H4 : Subjective norms are positively associated with the students' behavioural intention to use accounting software.

### *3.5. Perceived Behavioural Control*

Similar to attitude and subjective norms, the TPB also considers perceived behavioural control to have an effect on intention. Perceived behavioural control is defined as the extent to which the individual believes that he or she has control over personal or external factors that may facilitate or limit behavioural performance (Ajzen, 1991). In this regards, perceived behavioural control forms a behavioural intention, which depends on the individual perception of his/her ability (e.g., skills) to perform a specific behaviour towards using the technology. It is, therefore, proposed that:

- H5 : Perceived behavioural control is positively associated with the students' behavioural intention to use accounting software.

### *3.6. Technology Awareness as a Moderator*

Technology awareness refers to a user's raised self-consciousness of and interest in knowing about accounting software (Khalil & Nasrallah, 2014). A previous study (see, for example, Dinev & Hu, 2017) found a strong relationship between technology awareness and behavioural intention towards the use of protective information technologies. In this context, it can be posited that an individual who has a general knowledge

(i.e., aware) about the features and benefits of such technology would incline towards adopting the technology. Therefore, technology awareness is examined as a moderating variable to understand the relationship between the perceived usefulness, ease of use, attitude, subjective norms, and perceived behavioural control towards the student's behavioural intention to use accounting software. Thus, the following hypothesis is postulated:

H6a - e : Technology awareness moderates all relationships among variables in the research model and the students' behavioural intention to use accounting software.

#### **4. METHODOLOGY**

Data were collected through survey questionnaires of undergraduate accounting students at the Universiti Utara Malaysia (UUM). All students of the third semester and above were selected as key informants. In their first year of study, these students completed two basic accounting courses, namely, Accounting Foundation and Accounting Information Systems (AIS). Therefore, they are expected to have a fundamental knowledge of accounting and AIS, and accurately understand and answer the survey questions (Subaaalsadi & Rahmankhan, 2018; Aljahwari et al., 2018).

The questionnaire was developed by consolidating established instruments from prior related studies to adequately reflect the underlying theoretical factors identified. For each variable, a Likert-type scale of seven points ranging from 1(strongly disagree) to 7 (strongly agree) was

used. Seven lecturers from the AIS Unit, UUM have tested the questionnaire. On the basis of their comments, minor amendments were made to clarify the wordings.

#### 4. RESULTS OF PILOT STUDY

Data were analysed using the IBM Statistical Package for the Social Sciences (Version 23). Pilot testing was conducted with 32 accounting students on 8 April 2018 (see Table 1 for the demographic profiles of the respondents). Majority of the respondents were female (78.12%) and Malay (87.50%). More than half were 21 years old and below (56.25%). Seventeen of them (53.12%) were from the Bachelor of Accounting (B.Acct.)(Hons) while fifteen (46.88%) were from the Bachelor of Accounting (Information Systems) [(B.Acct.)(IS)(Hons)]. The means and standard deviations of each item of the constructs are presented in Table 2.

Table 1: Undergraduate Students' Background

		No.	%			No.	%
Gender	Male	7	21.88	Race	Malay	28	87.50
	Female	25	78.12		Chinese	1	3.13
	Total	32	100		Indian	1	3.13
Age				Programme	Others	2	6.24
	Below 22	18	56.25		Total	32	100
	22 – 23	12	37.51				
	Above 23	1	3.12		B.Acct.	17	53.12
	Not specified	1	3.12		B.Acct.(IS)	15	46.88
	Total	32	100		Total	32	100

Table 2: Mean and Standard Deviation

Construct	Item	N	Mean	SD	Construct	Item	N	Mean	SD
PU	PU1	32	5.94	1.014	SN	SN1	32	5.16	1.322
	PU2	32	5.97	.861		SN2	32	5.25	1.107
	PU3	31	5.90	.700		SN3	32	5.03	1.121
	PU4	32	6.03	.897		SN4	32	5.38	1.185
	PU5	32	5.97	.933		SN5	32	5.31	1.281
	PU6	32	5.97	1.031		SN6	32	5.72	1.085
EOU	EOU1	32	5.44	.982	PBC	SN7	32	5.53	1.135
	EOU2	32	5.50	1.016		PBC1	32	4.81	1.256
	EOU3	32	5.47	.950		PBC2	32	4.66	1.578
	EOU4	32	5.44	.948		PBC3	32	4.34	1.473
	EOU5	32	5.63	.942		PBC4	32	5.62	1.070
	EOU6	32	5.44	1.105		PBC5	32	5.59	.875
ATT	ATT1	32	6.16	.847	TA	PBC6	32	5.62	1.070
	ATT2	32	5.75	.916		PBC7	32	5.09	1.088
	ATT3	32	5.97	.822		TA1	32	4.34	1.578
	ATT4	32	5.78	.870		TA2	32	4.03	1.596
BI	BI1	32	5.50	.842		TA3	32	3.91	1.445
	BI2	32	5.41	.875		TA4	32	3.97	1.534
	BI3	32	5.31	.859		TA5	32	4.03	1.596
	BI4	32	5.59	.875					

Note: PU – perceived usefulness; EOU – ease of use; ATT – attitude; SN – subjective norms; PBC – perceived behavioural control; TA – technology awareness; BI – behavioural intention to use; SD – standard deviation

This study presents the results of pilot testing (Table 3). Pilot testing is a preliminary study conducted to evaluate the reliability of the instrument, especially its scale, to improve the study's design prior to the actual distribution of the survey questionnaire. The reliability of the instrument is assessed by looking at the internal consistency of its items (i.e., the Cronbach alpha coefficient) to determine whether the items that make up the scale are measuring the construct.

Table 3: Cronbach Alpha Coefficient

Construct	No. of Items	Cronbach Alpa
PU	6	.883
EOU	6	.886
ATT	4	.853
SN	7	.895
PBC	7	.691
TA	5	.949
BI	4	.822

The Cronbach alpha coefficient values of perceived usefulness, ease of use, attitude, subjective norms, technology awareness, and behavioural intention to use exceed the recommended value of .70 (Pavot, Diener, Colvin, & Sandvik, 1991) suggesting good internal consistency reliability. Perceived behavioural control, on the other hand, has a Cronbach alpha coefficient of .691 which is below than the threshold value. However, the coefficient value of the perceived behavioural control is still close to .70, suggesting that all the perceived behavioural control items should be maintained in the final survey questionnaire (Prakasa & Noviandi, 2019; Syam et al., 2017).

*5.1. The progress of the Study*

This study has, to-date, completed the data collection stage. The analysis of the final data (i.e., 438 responses), using the partial least squares structural equation modelling technique (PLS-SEM, version 2), indicates that the loading of all items of the constructs exceed .70. This result justifies the earlier decision made at the pilot stage to keep all the

items (including the perceived behavioural control items) in the final survey questionnaire.

## **5. CONCLUSION**

The objective of the study is to examine the moderating role of technology awareness in the students' behavioural intention to use accounting software. Drawing on the TAM and TPB, technology awareness is hypothesised to moderate the relationship between perceived usefulness, ease of use, attitude, subjective norms, perceived behavioural control, and behavioural intention to use (Kumari & Alexander, 2018).

Data are collected through survey questionnaires distributed to accounting students in UUM. The questionnaires have gone through pretesting and pilot testing procedures prior to the actual distribution. This study presents the results of the preliminary study of pilot testing. Pilot testing is a preliminary study to assess the reliability of the instrument, in particular, its scale, in order to improve the design of the study before the actual distribution of the survey questionnaire takes place. Thirty-two undergraduate accounting students participate in pilot testing. The results suggest that all constructs (i.e., perceived usefulness, ease of use, attitude, subjective norms, perceived behavioural control, technology awareness, and behavioural intention to use) have good internal consistency. Hence, all items are maintained in the final survey questionnaire.

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