

Website government program: behavior intention accounting student based on the UTAUT model

Diyah Probowulan, Ardiyanto

Fakultas Ekonomi dan Bisnis, Universitas Airlangga, Surabaya, Indonesia
Email: diyah.probowulan-2020@feb.unair.ac.id

Abstrac

The purpose of this paper is to analyze the factors that influence behavioral intentions on the use of learning website programs in undergraduate students and future expectations about the development of learning in the field of accounting, which is in line with the information system. The approach is carried out using the UTAUT model. A total of 411 accounting undergraduate students were invited to participate, but only 309 responded. Participants looked through the big data website for the Indonesian government's learning program. The findings showed higher performance expectations, effort expectations, social influence, and facility conditions for the use of the website would increase behavioral intentions. The study also showed that the strength of the link between social influences on interest behavior and the student's gender was related to the strength of the relationship between performance expectations and business expectations. This study expands the behavioral development of accounting knowledge through the use of educational technology. As for policymakers, the study shows that they are considering technology-based learning models, building a science and technology mindset, and motivating students to better master big data analytics. This study was conducted on students who used the Indonesian government program website as a learning process and focused on accounting, student work expectations, and their assessment of the academic experience. This study can assist the college in developing policies related to student retention and success. These studies could help HEI come up with policies and programs to help accounting students make the move from college to the workplace.

Keywords: Accounting Students, Behavior Intention, Government Programs, UTAUT Model, Website.

DOI: [10.20885/InCAF.vol1.art12](https://doi.org/10.20885/InCAF.vol1.art12)

INTRODUCTION

The rapid advancement of technology at this time greatly affects community activities in several fields, one of which is education, whose development has changed to a pervasive learning model. One of the technological innovations developed to facilitate the learning process in Indonesian higher education, particularly in undergraduate programs, is the "MBKM" website service, which has been launched by the Ministry of Education, Culture, Research, and Technology since 2020.

To support this, an approach was implemented to shift the required skills to keep human resources relevant. This has affected the learning approach carried out in educational institutions. The problem is caused by the rapid growth of technology and innovations that are used by a lot of people and leave a gap between education and the needs of businesses and society for human resources.

According to Bhimani and Willcocks (2014), the possibility of digitally enabled businesses creates a variety of information literacy challenges as well as new possibilities for accounting information providers. Furthermore (Siegel et al, 2010) reports that, even though more than 80% of accounting graduates choose careers other than public accounting, most undergraduate accounting core programs focus on topics that academics believe students need to work as public accountants. Highlighting the importance of Big Data Analytics in Accounting Education (Sledgianowski, Hirsch, and Gomaa, 2017) they assert that academics, as educators, must certainly overhaul their accounting curriculum to provide the big data analytics skills required in the accounting profession.

Today, we have entered the era of big data because big data is used in many fields, including education. Still, there is a large gap between technology-related skills and industry awareness, as well as a gap between industrial demands and university graduates' prepared skills (EYGM et al., 2014).

In the world of education, the Indonesian government has developed an Outcome-Based Education (OBE) curriculum. OBE is a programme integrated with independent learning and independent campus (*Merdeka Belajar-Kampus Merdeka*), "MBKM". Some developing countries have also responded to changes in the accounting curriculum to deal with business challenges in the world of Big Data Analytics. For example, in initiative 6.1, the Indonesian Association of Accountants has carried out 6 action steps, one of which is to equip accountants with multidisciplinary skills and competencies, meta-analytical skills, and social skills and adjust the Accounting and Professional Education curriculum to accommodate technological developments and business disruption (IAI, 2018). Malaysia has also taken steps to address changes in the world of Big Data Analytics. According to (Sinnasamy et al., 2015), in 2006, Malaysia's Institute of Accountants, the Ministry of Higher Education and other local higher education institutions formed a committee to ensure that the accounting programs offered by local universities are in line with global developments in the profession.

In response to drastic changes in the knowledge and skills needed for the job market, college accounting curricula as well as professional training programmes must respond quickly and appropriately to assist college educators and empower professionals in redesigning their curriculum (Chiang et al., 2021). Stakeholders, including people in the profession, industry, and academia, have recently reported on the importance of developing these skills, the types of skills needed, and best practises in applying these skills to accounting classes (Birt et al, 2018).

It is crucial that the link and match programme be in line with the business world or stakeholders of universities organising the "MBKM" curriculum. The Accounting Department Undergraduate Programs across Indonesia should also implement the curriculum. During its implementation, big data provided by the government works as information that can be freely accessed by users in education and industries. One of the keys to the successful implementation of "MBKM" is the ability of student analytics to big data and high behaviour intentions of website usage.

When using the "MBKM" website, a user can be either negative or positive, whose decision is influenced by their behavioural intention. Such behavioural intentions, it appears, demonstrate how eager a user is to commit, make decisions, and act when using information technology (Gamage, 2016). A person's behavior is influenced by factors found in the variables in the UTAUT model approach. This method focuses on the characteristics of individual behaviour when using information technology and relationships with other available variables, (Liu & Vasarhelyi, 2014). Thus, it is necessary to analyse whether the performance expectations, effort expectations, social influence, and facility conditions of students of the accounting department's undergraduate programme affect the behavior intention of using the Big Data Analytics "MBKM" website. The analysis used the UTAUT model with gender as the moderation and novelty of the study.

We believe that our research extends the findings of previous UTAUT models down to research samples based on gender. This approach is not common in learning that has been published, often focusing on homogeneity. In addition, our research expands the development of behavioral knowledge of accounting undergraduate students in the use of educational technology, builds a science and technology mindset, and motivates students to better master big data analytics. This research can help the college come up with policies to help students stay in school and do well when they go from studying accounting as an undergraduate to working in the real world.

This paper is compiled as follows: section 3: Framework Theory. Section 4 will present the literature review and hypothesis development. Session 5 provides empirical research. The last section contained discussions, along with limitations of the present research and suggestions for further investigation.

LITERATURE REVIEW

Analytical Big Data Model

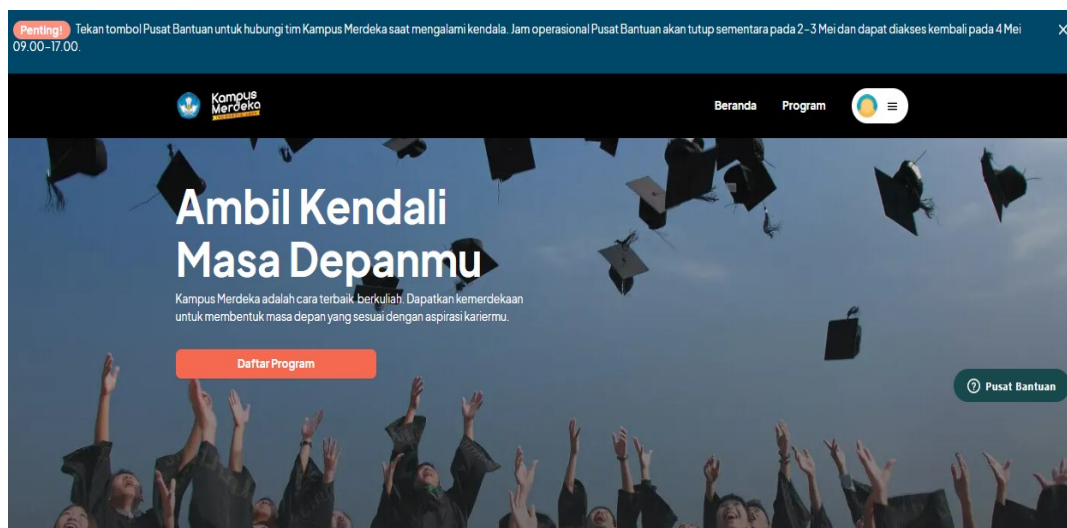
Adoption of technology by businesses and customers is crucial for success. Numerous technology adoption models, including the planned behavioural theory (TPB) (Ajzen, 1991) and the technology adoption model (TAM), have been developed and tested (Gamage, 2016). However, the UTAUT model

(Venkatesh et al., 2003) is without a doubt the most comprehensive model. This model combines prior models and ideas to examine the technology's adoption and acceptability.

Previous studies on the adoption of Big Data Analytics in companies (Rahman et al., 2021) have used the original TAM (Williams et al., 2015), TAM2 (Venkatesh et al., 2016) TAM3 (Baharuden et al., 2019), or the UTAUT model without additional variables. Since its introduction, the acceptance model has been enhanced and has even evolved into a new model. Since the UTAUT model is already a mature model, we modified it by adding two new factors (shown to be statistically significant in this study) that help explain whether the organization used Big Data Analytics.

Behavioral reasoning theory (Claudy et al., 2015) provides a framework in which user engagement is essential to the successful adoption of the technology (Thompson et al., 2007). Users who tend to change have less resistance to adopting new technologies (Younis, 2020). Different attitudes shape the process of adoption of new technologies (López et al., 2006). The study led to look for different patterns among users in the study sample. As for the learning in the “MBKM” website symmetry of Indonesian education and culture as in figure 1 below:

Figure 1. homepage of the “MBKM” website of the Indonesian Ministry of Education and Culture, Research and Technology



Source: <https://kampusmerdeka.kemdikbud.go.id>

Noted: “Ambil Kendali Masa Depanmu” (Take Control of Your Future) The “MBKM” program is the best way to study. Gain the independence to shape a future that suits career aspirations. Website contains Big Data in the form of programs offered to students, lecturers and the entrepreneurial business world which can be accessed by logging in with registration in advance. This website links with the data collection of universities in Indonesia. Programs offered in the learning process outside the campus include: Bangkit by Google, Goto, Traveloka; Indonesia International Student Mobility Awards; Teaching Campus; Ministry of ESDM-GUERRILLA; Internship; Building a Village (Thematic “KKN”); Independent Campus Young Fighters; Independent Student Exchange; Humanitarian Project; Research; Independent Studies; Entrepreneurial.

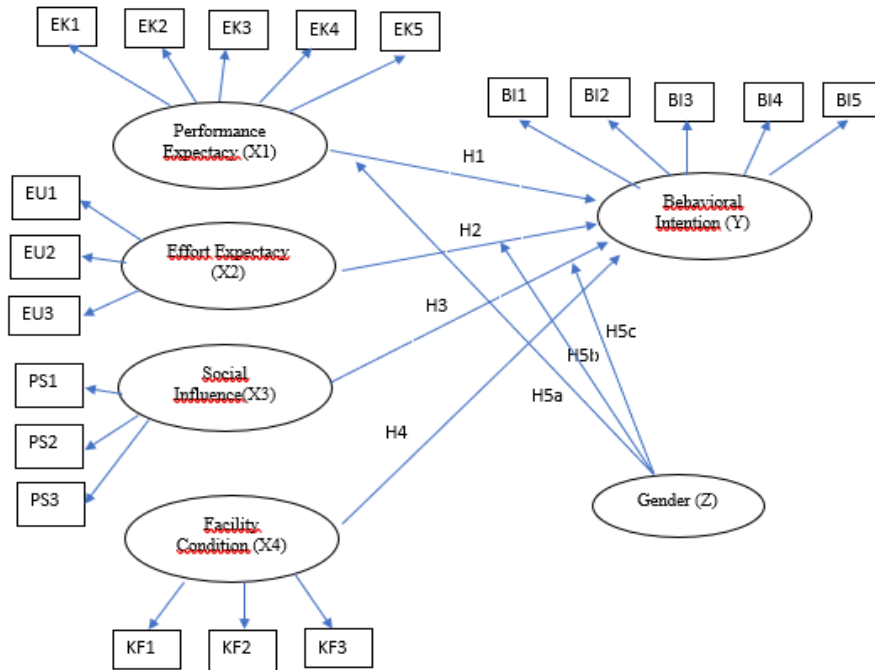
Theory of Planned Behaviors

The concept of behavior intention has been thoroughly researched by social sciences, education, as well as academics and psychology practitioners (Liu & Vasarhelyi, 2014). According to Cook & Artino (2016), one of the successful outcomes of successful learning intentions is the ultimate adoption and application of specific learning that learners are interested in. This is one of the successful results of successful learning intentions. There are five parameters for investigating learning intentions: the value of expectations, attribution, socio-cognitive, goals orientation, and self-determination. These five

parameters produce four common themes, which are as follows: the belief competence that students are able to manage learning tasks; the anticipated value of learning outcomes on work or other measurable performance; attribution factors such as events that influence learners' personal behavior toward learning; and the self-determination of learners (Cook & Artino, 2016; Khalifa & Abou-Shouk, 2014).

Adapted from (Venkatesh et al., 2003), this research has further conceptual flaws. As curricular inputs and outputs, UTAUT with gender as moderator factors (Figure 2) is suggested to investigate independent variables that influence students' intents to utilise on the "MBKM" website.

Figure 2. Conceptual framework of UTAUT model research



Source: Venkatesh (2003)

LITERATURE REVIEW AND HYPOTHESIS DEVELOPMENT

Based on previous theories and research, the hypotheses of the present study are developed as follows:

Performance Expectations

Performance expectations are defined as an individual's belief that a subject system, tool, or framework can improve his or her work performance (Venkatesh et al., 2003). Previous research has shown that performance expectations are the most significant predictor among other constructions. According to (Khaddafi *et al.*, 2018) and (Venkatesh et al., 2003), the belief that certain technologies can significantly improve the quality of work and performance is a crucial component that will influence individuals to learn, use, and continue to use certain technologies. This belief is an important factor that will influence individuals to learn, use, and continue to use certain technologies. In addition, the research suggests that a strong individual belief in Big Data Analytics having a positive impact on his or her quality of work and performance should be accompanied by a strong learning intent towards Big Data Analytics. This is because Big Data Analytics can have a positive impact on the quality of work and performance. The following hypothesis may be formulated if the preceding reasoning is taken into consideration:

H1: Student performance expectations have a positive effect on the behavior intention of using the learning website programs.

Effort expectancy

According to (Khaddafi *et al.*, 2018), the challenging nature of gaining access to and using new technology has the potential to neutralise the beneficial effects that performance expectations have on learning and

adaptation. Previous studies have shown that the simplicity of any given technology's application has a direct bearing on that technology's eventual and long-term adoption (Chen et al., 2021; Raza et al., 2021). With enough action-based learning, BD&A should be very simple to deploy, despite the difficulty of preparing technology and data. Considering the given circumstances, this study presents the following hypothesis:

H2: Student effort expectations have a positive effect on behavior intentions of using the learning website programs.

Social Influence

Social influence occurs when individuals, groups, and other societies believe that individuals should learn, adopt, and use technology or subject systems (Venkatesh et al., 2016) especially if technology or systems can benefit the individual (De Mauro et al., 2015). According to Rahman et al (2021); Cook and Artino (2016); Cokins *et al.*, (2020), in the current age of the digital economy, BD&A is recognised by global industry leaders as a crucial technology. Successful people or businesses that have implemented IT technology have the ability to persuade others who have not yet begun, (Head et al., 2015; Li et al., 2017). Previous studies have also shown a positive relationship between peer recommendations on individual behavior intentions (Baharuden et al., 2019; Ismail, 2009; Sahid et al., 2021). The study assumes that social influence has a significant effect on Big Data Analytics learning intentions among Malaysian SME executives. The third hypothesis formulation developed is:

H3: Student social influence have a positive affects the behavior intention of using the learning website programs.

Condition of Facilities

Condition of facilities in IT research primarily refer to helpdesk training, guidance, infrastructure, and support. These can improve or hinder the use of IT (Handoyo & Anas, 2019; Hartnett, 2018; Hunt, 2014). In the perspective of IT organizations, decision support systems (DSS), business intelligence (BI), and acquisition of BD&A technologies, both technologies and organizational capabilities are needed to ensure successful implementation (Robbins, 1985; Theses & Lee, 2020; Younis, 2020). Birt et al (2018); Gillis & Stephanny, 2014) agree that facilitation has a positive effect on intentions leading to adoption in BD&A and other emerging IT technologies. Thus, the following hypothesis is proposed:

H4: The condition of the facilities received by students has a positive effect on the behavior intention of using the learning website programs.

Additionally, for moderation variables the hypothesis formulation is developed from the user's personal characteristics, namely gender, which can affect the intention to use Big Data Analytics. Some studies found that men are more interested in internet technology while women are more interested in what can be done with the internet (Ono & Zavodny, 2003). Gefen & Straub, (1997) in their research also showed, gender affects the social existence of the internet, perception of ease of using e-mail, and perception of the benefits of e-mail. Women's perception of the social existence of e-mail is higher compared to men. Perceptions of internet benefits are also higher seen by women compared to men, but men tend to use e-mail more easily than women. Ramilo (2002) mentioned, the impact of ICT on economic, political, and social development is a major concern in several countries in Asia. The hypothesis formulation for moderation variables is as follows:

H5a: Gender affects the strength of the relationship between student performance expectations and behavior intention.

H5b: Gender affects the strength of the relationship between student efforts expectations towards behavior intention.

H5c: Gender affects strength of relationship between student social influence and behavior intention.

RESEARCH METHODS

The Partial Least Square Modeling of Structural Equations is one of the best software for verifying structured data on structural equation modeling (SEM). In the initial phase of theoretical construction,

unless it has completed its theoretical model and measurement, PLS retrieval is very effective in data analysis (Hair et al, 2013). PLS models can identify (1) measurement models and (2) conceptual designs for their reliability and validity. PLS regression was used in this study to analyze and confirm imagined models and relationships between hypothesized structures, (Ramos et al, 2014).

To estimate structural models, researchers used the smallest partial square (PLS), (Chin, 2010; Hair et al, 2013).) with Smart PLS statistics software. To avoid measurement bias, or general method bias (CMB), in the observed sample. The data used in this study is that of the accounting department undergraduate program students listed on the Big Data “MBKM” website. Determination of the number of samples using the cluster random sampling method, which is based on the accounting field group. The number of people who participate in the “MBKM” program of the Big Data website is 565. As of April 8, 2022, the research sample contained 411 accounting students from public universities and private universities. To measure the root constructs of research variables is defined as follows table 1, table 2, table 3, and table 4:

Table 1. Root constructs of Performance Expectations

Constructs	Indicators	Definition
<i>Perceived Usefulness</i> (Khaddafi et al., 2018)	EK1	The extent to which a person feels a specific system would enhance his job performance.
Extrinsic motivation (Khaddafi et al., 2018)	EK2	The belief that a person would participate in an activity because it is seen as a tool for achieving value goals other than the activity itself, such as job performance, remuneration, and promotions.
<i>Job-fit</i> (Thompson et al., 2007)	EK3	How a system's capabilities enhance the efficiency of individual effort.
<i>Relative Advantage</i> (Moore & Benbasat, 1991)	EK4	The extent to which employing an invention is judged to be superior than prior use.
<i>Outcome Expectations</i> (Thompson et al., 2007)	EK5	Consequences of behavior are related to expected outcomes. On the basis of empirical data, expectations are divided into performance expectations and personal expectations.

Table 2. Root constructs of effort expectations

Constructs	Indicators	Definition
<i>Perceived Ease of Use</i> (Khaddafi et al., 2018)	EU1	To what extent does one feel that utilising a system would be effortless?
<i>Complexity</i> (Thompson et al., 2007)	EU2	The extent to which a system is judged to be somewhat difficult to comprehend and operate.
<i>Ease of Use</i> (Moore & Benbasat, 1991)	EU3	How far to utilise an invention is seen as a tough one to employ.

Table 3. The root constructs of social influence

Constructs	Indicators	Definition
<i>Subjective Norm</i> (Ajzen, 1991)	PS1	Regards a person's view that the majority of his significant others believe he should or should not participate in the behavior.
<i>Social Factors</i> (Thompson et al., 2007)	PS2	A person's internalisation of the subjective culture of the reference group and the precise interpersonal agreements made in various social contexts.
<i>Image</i> (Moore & Benbasat, 1991)	PS3	The degree to which the application of an invention is seen to enhance a person's image or standing within their social structure.

Table 4. Root constructs of facility conditions

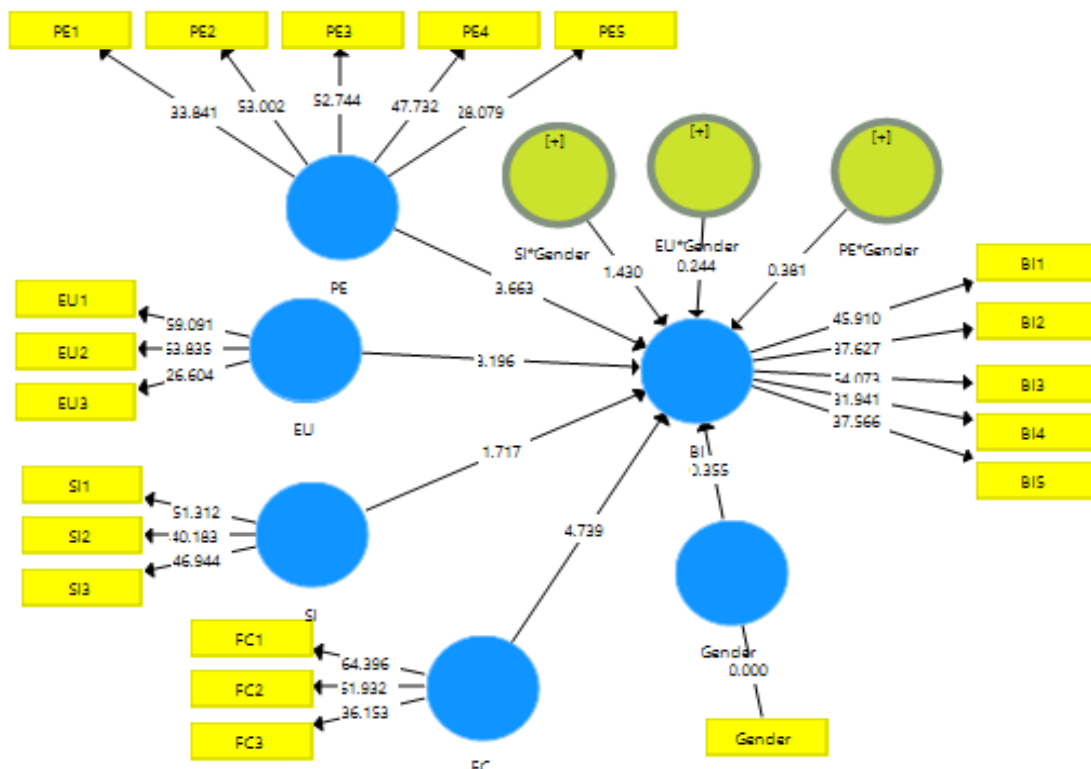
Constructs	Indicators	Definition
<i>Perceived Behavioral Control</i> (Ajzen, 1991)	KF1	Includes self-beliefs, resource-facilitating situations, and technologically facilitating settings and reflects views of internal and external limits in behavior.
<i>Facilitating Conditions</i> (Thompson et al., 2007)	KF2	Observer-agreed-upon objective environmental elements, such as the availability of computer assistance, that make an activity simple to execute.
<i>Compatibility</i> (Moore & Benbasat, 1991)	KF3	The extent to which an incursion is considered to be congruent with the current values, needs, and experiences of prospective adopters.

Convergent validity of the measurement model with reflexive indicators was employed in the econometric approach that was used, and this model was evaluated based on the correlation between item scores, which was determined using PLS. Individual reflexive measures are considered to have a high degree of correlation with the concept being tested if it is more than 0.70, (Hair et al, 2013).

RESULTS AND DISCUSS

Of 411 accounting students in Indonesia, as recorded on the Big Data “MBKM” website, 309 returned the filled survey. This number shows that 75.2 percent of respondents actively answer survey questions. The distribution of respondents with gender character consisted of 77.3 percent women and 22.7 percent men, based on college origin 39.8 percent from public universities and 60.2 percent from private universities. A total of 87.7 percent of respondents have received socialization from the accounting department, the remaining 12.3 percent have not received. While the results of the inner and outer statistics of the model can be explained in Figure 3 below:

Figure 3. PLS Algorithm model moderating effect



In this study, the output results showed that the cross-loading value gave a value above the recommended value of 0.70. These results indicate that the data has been valid or has met discriminant validity. In this study, the reliability test can be seen from the composite reliability which shows that all construct values are above 0.70 with the lowest value of 0.904 is indicated by the social influence variable. Therefore, it can be concluded that all the constructs in this study are reliable.

Constructs with formative indicators assume that each indicator defines or explains the characteristics of its construct domain. The direction of the indicator is from indicator to construct, measurement errors are aimed at the construct, not on the indicator, so that testing the validity and reliability of the construct is not required. The significant value used is 1.65 (significance level = 5 percent). The results showed that the values for results for outer weight, students' expected performance had a positive effect (original column sample = 0.269) and significant (P value = $0.000 < 0.05$) against behavior intention. Expectations of students' efforts have a positive effect (original column sample = 0.233) and significant (P value = $0.003 < 0.05$) on behavior intention. Social influence has a positive effect (original column sample = 0.130) but not significantly (P value = $0.090 > 0.05$) against behavior intention. The condition of facility has a positive (original column sample = 0.317) and significant (P value = $0.000 < 0.05$) effect on behavior intention. Gender weakens the influence of student performance expectations (sample original column = -0.029) and is insignificant (P value = $0.701 > 0.05$) on behavior intention. Gender weakens the influence of student effort expectations (sample original column = -0.019) and insignificant (P value = $0.813 > 0.05$) to behavior intention. Gender strengthens the influence of student social influence (original column sample = 0.096), but it is insignificant (P value = $0.131 > 0.05$) on behavior intention.

The next testing stage is carried out through the evaluation of the inner model. The inner model or structural model is a stage for evaluating the relationship between constructs. This result shows that the R-Squares value for variable behavior intention is 0.713 which means that it belongs to the high category. This explains that the receipt of interest using the Big Data Analytics "MBKM" website by undergraduate students in accounting can be explained 71.3 percent through the construction of performance expectations, business expectations, social influence, and facility conditions while the remaining 28.7 percent through other variables outside the model.

From the results of the data with smart PLS shows that student performance expectations have a positive and significant effect on the behavior intention of using the Big Data Analytics "MBKM" website. The results support H1 and are consistent with the findings of the study Khaddafi et al., (2018), Sahid *et al.*, (2021) and Venkatesh et al., (2003), integral factors that will influence individuals to learn, use, and continue to use certain technologies is the belief that such technologies can significantly improve work quality and performance.

Furthermore, this study shows that expectations of student efforts have a positive and significant effect on interest in using Big Data Analytics. The findings support H2 and are in line with research findings with research studies (Raza et al., 2021; Chen et al., 2021) and (Zaidi et al., 2017) that the ease of any technology uses has a direct impact on the eventual and sustainable use postulates that with adequate action-based learning, Big Data Analytics is relatively easy to use regardless of its complexity in preparing the technology and data.

Furthermore, this study shows that student social influence has a positive but insignificant effect on behavior intentions using big data analytics "MBKM" website. This finding supports H3 but the effect is not significant because some of the respondents of about 12.3 percent are not supported or have not been formally informed of received socialization from the accounting department. In addition, the new "MBKM" program has only been launched in 2020, therefore it is not yet familiar to all students nor tested for its success in the learning process. These results are in line with the research of Venkatesh, et al., (2016); De Mauro, et al., (2015); Head, et al., (2015); Cook and Artino (2016); Li et al., (2017); Cokins et al., (2020) Rahman, et al., (2021), successful individuals or organizations that have adopted IT technology have the potential to influence others who have not yet started. Previous studies have also shown a positive relationship between peer recommendations on individual behavior intentions (Ismail, 2009; Baharuden et al, 2019; Sahid et al., 2021).

The results of the facilities condition variable received by students present a positive and significant effect on the behavior intention of using the Big Data Analytics “MBKM” website, the results support H4. Consistent with Robbins' research (1985); Hartnett (2018); Handoyo & Anas (2019); Theses and Lee 2020); Younis (2020); Hunt, (2014) revealed that the perspectives of IT organizations, decision support systems (DSS), business intelligence (BI), and the acquisition of Big Data Analytics technology, both technology, and organizational capabilities are needed to ensure success implementation. Studies by Gillis and Stephanny, (2014); Birt, et al., (2018) revealed that facility conditions have a positive effect on behavior intentions leading to the use of Big Data Analytics and other emerging IT technologies.

Users' personal characteristics such as gender shape usage behavior, then the fifth assumption is formed to see how the ability to mediate the influence of performance expectations, efforts, and social influence on the behavior intention of Big Data Analytics “MBKM” website. This study showed that gender weakens the influence of performance expectations and expectations of effort, but strengthens the influence of social influence. Because the majority of respondents is women (77.3 percent) so it does not support the hypothesis of H5a and H5b. While social influence a man is easier to adopt new technology compared to women. The 5c hypothesis is proven but not significant because the number of male respondents only amounted to 22.7 percent. The use of gender in this study is a novelty because research similar to the UTAUT model has not been done, so the consistency of gender moderation variables has not been found in previous studies.

In the previous UTAUT model, a comprehensive study cataloged the importance of learning behavior intentions, technological acceptance, and continuation of acceptance which became the main indicators of use and success (Venkatesh et al., 2016). Big Data Analytics is also a kind of IT adoption; the success of technology-based learning relies on the acceptance of technology by learners; thus, their acceptability should be a primary issue for administrators and educators when contemplating the introduction of learning technologies, (Head et al., 2015).

CONCLUSION

This research aims to measure the determinant behavior intentions of the use of Big Data Analytics programs on the “MBKM” website of the Indonesian Ministry of Education, Culture, Research, and Technology. The results showed that performance expectations, effort expectations, social influence, and the condition of student facilities for the accounting department's undergraduate program to the behavior intention of using the Big Data Analytics “MBKM” website was good. Students as a generation born in the era of technology are more obsessed with using digital technology. Other findings are the tendency of female students to be more interested in the use of the “MBKM” website than their male counterparts.

Generally, the findings presented in the study will benefit in the future. The findings may contribute to reduce efforts such as energy and time in participating actively of using the learning website programs. In addition, this research can provide strategic decisions on the policy in responding to behavior intentions of using the learning website programs from government policy. For example, by providing more intensive literacy of the benefits of the learning website programs listed on the website so that students have the competence to use Big Data Analytics more easily and provide better facilities.

However, this research is limited to certain extents, namely not all respondents have Big Data Analytics literacy for the learning programs listed on the website, therefore it is suggested that future studies approach the issue with experimental methods in order to suggest a treatment to provide literacy.

Glossary:

MBKM: is a program launched by the Indonesian Ministry of Education, Culture, Research and Technology regarding the independent learning curriculum.

KKN: is a learning program in the curriculum that brings students to the community for 1-2 months depending on each college

REFERENCES

- Ajzen, I. (1991). The theory of planned behavior. *Organizational Behavior and Human Decision Processes*, 50(2), 179–211.
- Baharuden, A. F., Isaac, O., & Ameen, A. (2019). Factors influencing big data & analytics (bd&a) learning intentions with transformational leadership as moderator variable: Malaysian sme perspective. *International Journal of Management and Human Science (IJMHS)*, 3(1), 10–20.
- Bhimani, A., & Willcocks, L. (2014). Digitisation, big data and the transformation of accounting information. *Accounting and Business Research*, 44(4), 469–490.
- Birt, J., Wells, P., Kavanagh, M., Robb, A., and Bir, P. (2018). Ict skills development : Issues for the accounting profession. *Accounting Education Insights. LAESB*.
- Chen, M., Wang, X., Wang, J., Zuo, C., Tian, J., & Cui, Y. (2021). Factors affecting college students' continuous intention to use online course platform. *SN Computer Science*, 2(2).
- Chiang, C. C., Agnew, K. S., & Korol, K. (2021). Knowledge and skills essential for auditors in the age of big data-the early evidence from a survey. *International Journal of Organizational Innovation*, 13(4), 110–129.
- Chin, W. W. (2010). *Handbook of partial least squares*. Handbook of Partial Least Squares, June 2015.
- Claudy, M. C., Garcia, R., & O'Driscoll, A. (2015). Consumer resistance to innovation a behavioral reasoning perspective. *Journal of the Academy of Marketing Science*, 43(4), 528–544.
- Cokins, G., Oncioiu, I., Türkes, M. C., Topor, D. I., Capusneanu, S., Pastiu, C. A., Deliu, D., & Solovastru, A. N. (2020). Intention to use accounting platforms in romania: A quantitative study on sustainability and social influence. *Sustainability (Switzerland)*, 12(15).
- Cook, D. A., & Artino, A. R. (2016). Motivation to learn: an overview of contemporary theories. *Medical Education*, 50(10), 997–1014.
- De Mauro, A., Greco, M., & Grimaldi, M. (2015). What is big data? A consensual definition and a review of key research topics. *AIP Conference Proceedings*, 1644(February 2015), 97–104.
- EYGM, Ke, W., & Peng, T. (2014). Big data changing the way businesses. *International Journal of Simulation: Systems, Science and Technology*, 16(April), 28.
- Gamage, P. (2016). Big Data: are accounting educators ready? *Journal of Accounting and Management Information Systems*, 15(3), 588–604.
- Gefen, D., & Straub, D. W. (1997). Gender differences in the perception and use of e-mail: An extension to the technology acceptance model. *MIS Quarterly: Management Information Systems*, 21(4), 389–400.
- Gillis, T. H., & Stephanny, P. (2014). *Going beyond the data : tax data is big data*. The Berau of National Affairs, Inc.
- Hair, J. F., Hult, G. T. M., Ringle, C. M., & Sarstedt, M. (2013). *A primer on partial least squares structural equation modeling (pls-sem)*. Thousand Oaks. Sage, 165.
- Handoyo, S., & Anas, S. (2019). Accounting education challenges in the new millennium era: Impact of advanced of technology and dynamic business environment. *Journal of Accounting Auditing and Business*, 2(1), 25.
- Hartnett, M. (2018). *Motivation in distance education*. Handbook of Distance Education: Fourth Edition, 145–157.
- Head, A. J., Van Hoeck, M., & Garson, D. S. (2015). Lifelong learning in the digital age: A content analysis of recent research on participation. *First Monday*, 20(2).
- Hunt, S. C. (2014). Research on the value of aacsb business accreditation in selected areas: A review and synthesis. *American Journal of Business Education (AJBE)*, 8(1), 23–30.
- IAI. (2018). *Langkah ke depan Akuntan Indonesia di usia yang ke 61*. Ikatan Akuntan Indonesia.
- Ismail, N. A. (2009). Accounting information system: education and research agenda. *Malaysian Accounting Review*, 8(1), 63–80.
- Khaddafi, M., Aspan, H., Mohd. Heikal, Wahyuddin, Falahuddin, & Humaira, Z. (2018). Effect of perception of facilities, intensity of conduct, and satisfaction of tax payers to submission of letter by E-filing notice on tax service. *Emerald Reach Proceedings Series*, 1, 583–587.
- Khalifa, G. S. A., & Abou-Shouk, M. A. A. (2014). Investigating the success factors of hotel websites: The case of egyptian hotels. *Asia-Pacific Journal of Innovation in Hospitality and Tourism (APJIHT)*, 3(2).

- Li, Q., Xing, J., Liu, O., & Chong, W. (2017). The impact of big data analytics on customers' Online behaviour. *Lecture Notes in Engineering and Computer Science*, 2228(April), 702–705.
- Liu, Q., & Vasarhelyi, M. A. (2014). Big questions in AIS research: Measurement, information processing, data analysis, and reporting. *Journal of Information Systems*, 28(1), 1–17.
- López, B. G., Suárez Rodríguez, J., & Almerich Cerveró, G. (2006). La influencia de las actitudes de los profesores en el uso de las nuevas tecnologías. *Revista Española de Pedagogía*, 64(233), 45–66.
- Moore, G. C., & Benbasat, I. (1991). Development of an instrument to measure the perceptions of adopting an information technology innovation. *Information Systems Research*, 2(3), 192–222.
- Ono, H., & Zavodny, M. (2003). Gender and the Internet. *Federal Reserve Bank of Atlanta*, 85(6).
- Rahman, N., Daim, T., & Basoglu, N. (2021). Exploring the factors influencing big data technology acceptance. *IEEE Transactions on Engineering Management*.
- Ramilo. Chat. (2002). National ICT Policies and Gender Equality Regional Perspective : Asia. *EGM/ICT*, October.
- Ramos, V., Peral, Arenas, J., and Ramon, M. A. (2014). Gender differences among elderly in the use of internet banking services. *International Journal of Management Science and Information Technology*, January.
- Raza, S. A., Qazi, W., Khan, K. A., & Salam, J. (2021). Social isolation and acceptance of the learning management system (lms) in the time of covid-19 pandemic: An expansion of the utaut model. *Journal of Educational Computing Research*, 59(2), 183–208.
- Robbins, J. H. (1985). A technology acceptance model for empirically testing new end-user information systems: Theory and results. *Massachusetts Institute Of Technology*, 146(3652), 1648–1655.
- Sahid, N. Z., Sani, M. K. J. A., Noordin, S. A., Zaini, M. K., & Baba, J. (2021). Determinants factors of intention to adopt big data analytics in malaysian public agencies. *Journal of Industrial Engineering and Management*, 14(2), 269–293.
- Siegel, G., et al. (2010). The ongoing preparation gap in management accounting education: A guide for change. *Management Accounting*, 11(4), 29–39.
- Sinnasamy, P., Bidin, Z., & Ismail, S. S. S. (2015). A proposed model of non-compliance behaviour on excise duty: A moderating effects of tax agents. *Procedia-Social and Behavioral Sciences*, 211, 299–305.
- Theses, H., & Lee, A. Y. (2020). Data analytics in top accounting programs in the us. *University of New Hampshire*.
- Thompson, R., Compeau, D., Higgins, C., & Lupton, N. (2007). Intentions to use information technologies: An integrative model. *End User Computing Challenges and Technologies: Emerging Tools and Applications*, January 2006, 79–101.
- Venkatesh, V., Morris, M. G., Davis, G. B., & Davis, F. D. (2003). User acceptance of information technology: Toward a unified view. *MIS Quarterly: Management Information Systems*, 27(3), 425–478.
- Venkatesh, V., Thong, J. Y. L., & Xu, X. (2016). Unified theory of acceptance and use of technology: A synthesis and the road ahead. *Journal of the Association for Information Systems*, 17(5), 328–376.
- Williams, M. D., Rana, N. P., & Dwivedi, Y. K. (2015). The unified theory of acceptance and use of technology (UTAUT): A literature review. *Journal of Enterprise Information Management*, 28(3), 443–448.
- Younis, N. M. M. (2020). Big data and the future of the accounting profession. *Indian Journal of Science and Technology*, 13(08), 883–892.
- Zaidi, S. K. R., Henderson, C. D., & Gupta, G. (2017). The moderating effect of culture on e-filing taxes: evidence from India. *Journal of Accounting in Emerging Economies*, 7(1), 134–152.

Appendix:

1. Cross Loading Output

	BI	EU	EU*Gender	FC	Gender	PE	PE*Gender	SI	SI*Gender
BI1	0.861								
BI2	0.848								
BI3	0.875								
BI4	0.817								
BI5	0.837								
EU * Gender			1.010						
EU1		0.893							
EU2		0.891							
EU3		0.813							
FC1				0.897					
FC2				0.896					
FC3				0.841					
Gender					1.000				
PE * Gender							0.986		
PE1						0.821			
PE2						0.865			
PE3						0.874			
PE4						0.856			
PE5						0.788			
SI * Gender									1.062
SI1								0.887	
SI2								0.855	
SI3								0.870	

Source: Smart PLS Processed Data

Noted: the outer loading result shows a value of >0.7 which means that the data used meets the validity requirements.

2. Output Composite Reability

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
BI	0.902	0.903	0.927	0.719
EU	0.832	0.834	0.900	0.750
EU*Gender	1.000	1.000	1.000	1.000
FC	0.852	0.852	0.910	0.772
Gender	1.000	1.000	1.000	1.000
PE	0.897	0.898	0.924	0.708
PE*Gender	1.000	1.000	1.000	1.000
SI	0.840	0.841	0.904	0.758
SI*Gender	1.000	1.000	1.000	1.000

Source: Smart PLS Processed Data

Noted: the composite reliability results show a value of >0.7 which means that the data used meets the reliability requirements.

3. Outer Weights

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics (O/STDEV)	P Values
EU -> BI	0.233	0.231	0.078	2.998	0.003
EU*Gender -> BI	-0.019	-0.006	0.082	0.237	0.813
FC -> BI	0.317	0.302	0.066	4.818	0.000
Gender -> BI	0.012	0.007	0.033	0.380	0.704
PE -> BI	0.269	0.279	0.069	3.889	0.000
PE*Gender -> BI	-0.029	-0.030	0.076	0.384	0.701
SI -> BI	0.130	0.139	0.076	1.697	0.090

SI*Gender -> BI	0.096	0.086	0.063	1.512	0.131
-----------------	-------	-------	-------	-------	-------

Source: Smart PLS Processed Data

Noted: The original column of the sample shows the direction of influence of the independent variable and strengthens or weakens for the moderation variable, while the P Value column for measuring its significance, if <0.05 means significant and vice versa >0.05 is insignificant.

4. R-squares

	R Square	R Square Adjusted
BI	0.713	0.706

Source: Smart PLS Processed Data