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Unlocking Behavior Intention of Educator Accountants: Exploring Their Usage of Indonesian Government Program Websites

[1]Diyah Probowulan*, [1]Nina Martiana
Corresponding Author: *diyahprobowulan@unmuhjember.ac.id
[1] Muhammadiyah University of Jember, Jember, Indonesia

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ABSTRACT

The development of website-based information systems is rapid, so the role of one is needed to meet the need for information and technology facilities. This study aims to find educator accountants' evidence about how users act based on their intentions, such as using websites moderately when learning outside the classroom. Research is being conducted at universities in Indonesia using the UTAUT (Unified Theory of Acceptance and Use of Technology) model to determine behavioural intentions in its use. The data was obtained through a survey with a total of 128 respondents. The results showed that educator accountants' expectations and efforts in using websites for learning still need to be higher because their intentions and behaviour do not have high technology mastery capabilities. The finding implies that the Accounting Department improves educator accountants' competence in mastering technology in government programs. Competency improvement can be made through literacy through training. This research is the first study of the ability to use learning on government program websites with the UTAUT model on educator accountants.

Keywords
Behavior Intention
Educator Accountants
UTAUT Model
Website

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Introduction

Technology will change the world's communication approach while leveraging human activities on a large scale. The business model is changing with the transformation of an increasingly efficient marketplace and affordable service costs; how humans work changes, creating super networks that accelerate the speed of adaptation and the emergence of artificial intelligence. Changes in skills needed to keep human resources relevant have also affected the learning approach in HR-producing institutions. The development of technology and the creation of increasingly rapid innovations result in a gap between the education union and the demands of human resources.

The challenges of 21st-century education require a role and strategy in bridging the gap between the educational process in higher education and the world of work. There still needs to be a significant gap among professionals, especially in skills and industry awareness, as well as in meeting industry demands with available personnel. Every day, 2.5 trillion bytes of structured and unstructured data are produced worldwide, so the availability of relevant information at the right time is critical to a company's success in keeping pace with the ever-increasing volume of data and the complexity of business and regulation [1].

Today, we have entered the era of big data because big data using in many areas, including the global economy, education, health care, and other fields. In education, the Indonesian Ministry of Education and Culture has launched the era of "*Merdeka Belajar Kampus Merdeka"* (MBKM). MBKM is a program that allows students to study outside campus, such as internships in business and industries, student exchanges, independent studies, humanitarian projects, building villages, Teaching Campuses, Research, Indonesia International Students, and Business Start-Ups. These programs are mechanisms through the ministry of education and culture website, designed to contain structured and unstructured data information tools in big data visualizations.

The link-and-match program must align with the business world or stakeholders from universities that organize the MBKM curriculum. This program must be done by the undergraduate Accounting Study Program throughout Indonesia must organize a curriculum based on the regulation of the minister of education No. 3 of 2020. Implementation of Big Data provided by the Ministry of Education and Culture as information that the world of education and the industrial world can access. One *stakeholder* who is the key to implementing MBKM is a lecturer or accountant educator. Therefore, the ability of educator accountants to carry out their profession is required to be more professional, to be able to face curriculum changes and run a new curriculum. As a facilitator or mediator of the curriculum, of course, it must have performance expectations and expectations of efforts that synergize with the industrial world,

namely if in the field of accounting, one of them is the Public Accounting Firm (KAP), professional accountants as facilitators.

With the MBKM program in Universities in Indonesia, research was conducted to determine the behavioural intentions in its use using the UTAUT (Unified Theory of Acceptance and Use of Technology) model. Future accounting professionals will play a different function due to Big Data. In preparing professional accountant educators in the 21st century, the study advises that Big Data be incorporated into existing courses across the accounting curriculum [2]. The field of accounting is the field of data, information processing, measurement, analysis, and reporting; accountants have a role in Big Data and data analysis [3]. The phenomenon of accounting, auditing, and finance changes that were previously reported using numbers was later expanded to include data and information analysis in many related elements of the enterprise and industry.

Ref. [4] concluded that the prospect of digitally equipped organizations offers several information literacy issues and new opportunities for accounting information providers. In addition, Ref. [5] reports that, although more than 80% of accounting graduates choose occupations other than public accountants, most undergraduate accounting core programs emphasize subjects that academics deem essential for students to work as public accountants. However, the emphasis on accounting education should go beyond public accounting to encompass organizational configurations. Therefore, institutions must collaborate swiftly with businesses to guarantee that their graduates possess the necessary skills for the age of big data.

Bringing attention to the significance of Big Data in accounting education, [6] argues that educators must restructure their accounting and auditing courses to give the abilities Big Data requires in the accounting and auditing professions. Several developing nations have modified their accounting curricula in response to the commercial difficulties posed by Big Data. The Indonesian Institute of Accountants created the 6.1 programs by carrying out six action steps: equipping Accountants with multidisciplinary skills and competencies; meta-analytical skills; social skills; and adjusting the Accounting and Professional Education curriculum that accommodates technological developments.

Malaysia has also made measures to meet developments in the Big Data environment. According to Ref. [7], in 2006, the Institute of Accountants Malaysia, the Ministry of Higher Education, and other local higher education institutions formed a committee to ensure that accounting programs offered by local universities were in line with global developments in the profession. To aid college instructors and empower professionals in revamping their curriculum, college accounting curricula and professional training programs must adapt swiftly and correctly to the substantial changes in the information and abilities required for the labour market [8]. Various stakeholders, including the profession, industry, and academia,

have recently reported on the importance of developing these skills, the needed skills, and best practices in applying these skills to accounting classes [9], [10]. Whereas Ref. [6] suggests that learning experiences that develop the skills required by accreditation standards can be integrated across parts of the accounting curriculum using existing instructional resources.

It is necessary to analyze the intentions and behaviours of educator accountants in using the MBKM website from the Indonesian government program as a learning medium. Analyzing Big Data on the website will determine its intentions and behaviour. This research provides views on accounting study programs throughout Indonesia in response to the ability of accountant educators in the era of technological development. This research is also relevant to the open education model, which in the learning process often uses digital technology. Web-based digital technologies are one of the main driving forces behind the modernization of education by expanding everyone's access and participation. In addition to removing barriers and making learning accessible, abundant, and adaptable to the needs of the business world as a stakeholder.

Literature Review and Hypothesis

The adoption of technology by companies and consumers is essential to success. Numerous technology adoption models, including the planned behaviour theory, have been created and tested Theory of Planned Behavior [11] model for technology adoption (TAM) [12]. However, the UTAUT model [13] is the complete 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 [14] have used the original TAM [15], TAM2 [16], and TAM3 [17], using the UTAUT model with no extra variables. Since its debut, the acceptance model has been refined, and a new model has emerged. Since the UTAUT model is already mature, we augmented it with two additional factors (shown to be statistically significant in our research) that help explain whether the firm adopted Big Data Analytics.

Behavioural reasoning theory [18] offers a paradigm in which user interaction is essential to effective technology adoption. Users with a propensity for change accept new technology with less opposition [19], [20]. Different perspectives influenced the adoption of new technology [21]. The research objective was to identify distinct trends among the study sample's users.

Social scientists, educators, academics, and psychologists have extensively studied behavioural intentions [3]. According to Ref. [22], one of the positive outcomes of effective learning intentions is the eventual adoption and use of particular topics that learners find

interesting. There are five parameters for investigating learning intentions: Expectations, Attribution, Socio-cognitive, Goal Orientation, and Self-Determination, which produce four common themes; competencies- the belief that learners can manage learning tasks, the anticipated value of learning task outcomes on work or other measurable performance, attribution-factors such as events that influence learners' behaviour toward education, and goal orientation-factors such as events that affect learners' personal [22], [23].

To integrate the user acceptance model (User Acceptance Model) of information systems, Ref. [13] formulated the theory of receiver and the use of integrated technology (UTAUT). This theory was established by a study and synthesis of eight constructs utilized in prior research to describe the behaviour of information systems. The theory states that the four primary constructs (performance expectations, effort expectations, social influences, and facility conditions) are direct determinants of the intention and behaviour of users. UTAUT's previous literature catalogued comprehensive studies on the importance of learning intentions, technology acceptance, and continuation of approval which are critical indicators of service and success [16].

Big Data Analytics is also a form of IT adoption; however, the success of technology-based learning depends on the acceptance of technology by learners; therefore, their acceptance should be a significant concern for administrators and educators when considering the implementation of learning technologies [24].

A. Performance Expectancy

Performance expectations are people's perception that a system, tool, or framework would increase their job performance [13]. Previous research has shown that performance expectations are the most significant predictor among other constructions. According to Ref. [25] and Ref. [13], the assumption that some technologies may considerably increase the quality of work and performance will be crucial in influencing employees to study, implement, and maintain their usage of these technologies.

Furthermore, the study proposes that with a robust individual belief in website programs positively impacting their quality of work and performance, there should be a substantial learning intent towards a website. Consistent with the above logic, the following hypotheses can be formulated:

H1a: The performance expectations of educator accountants positively affect the intention to use the website.

H1b: Educator accountant performance expectations positively affect the behaviour of website users.

B. Effort expectancy

According to Ref. [25], the difficulty accessing and using technology may counteract the extraordinary impact of performance goals on learning and adoption. Previous research has shown that a technology's ease of use directly impacts its eventual and sustainable use [26], [27]. Therefore, the website program is relatively simple, with adequate action-based learning, despite the complexity of preparing technology and data. The research presents the following possibilities in light of the context mentioned above:

H2a: Expectations of educator accountants' efforts positively affect the intention to use the website.

H2b: Expectations of educator accountants' efforts positively affect the behaviour of website users.

C. Social Influence

Social influence occurs when individuals, groups, and other societies believe individuals should learn, adapt, and use technology or subject systems [16], significantly if technology or procedures can benefit the individual [28]. According to Ref. [14], [22], [29], in the current age of the digital economy, BD&A is recognized by global industry leaders as a crucial technology. Therefore, successful people or companies using information technology may encourage others who have yet to begin. Previous research has also shown a beneficial association between peer recommendations and individual behavioural intentions [30]. This research hypothesizes that social influence substantially impacts Malaysian SME leaders' Big Data Analytics learning intentions. The following possibilities are thus proposed:

H3a: Social Influence, Educators' accountants, influence the intention to use a website.

H3b: Social Influence, Educators' accountants, influence website users' behaviour.

D. Facility Condition

Facilitation conditions in IT research mainly refer to training, guidance, infrastructure, and helpdesk support, and these facilitation conditions can increase or hinder the use of IT [31]. From the perspective of IT organizations, decision support systems (DSS), business intelligence (BI), and acquisition of BD&A technologies, both technology, and organizational capabilities, are needed to ensure successful implementation [19], [20]. [32] agree that facilitating conditions affect intentions leading to adoption in BD&A and other emerging IT technologies. The following hypothesis is proposed:

H4b: The condition of the facility received by the educator accountant positively affects the intention to use the website.

H4b: The condition of the facilities the educator accountant receives positively affects the website's behaviour.

Regarding mediation, the intention of use may affect the behaviour of website users. The user's characteristics, including gender, age, and experience, shape the user's behaviour; thus, the fifth assumption is formed to see how the intention of mediating the influence of performance expectations, efforts, social impact, and facility conditions on the behaviour of website users as follows:

H5: The intention to use a website by an educator's accountant can mediate the influence of performance expectations, efforts, social impact, and facility conditions on user behaviour.

Method

The model proposed by the researchers consists of four independent UTAUT variables [20]. First, performance expectations are defined as the degree to which the use of technology is anticipated to provide educational advantages. Second, expectations of effort quantify the anticipated usability of technology. Thirdly, social influence evaluates people's perceptions of how their friends and family feel they should use technology. Fourth, facilitation circumstances are defined as the amount to which an individual perceives resources and assistance readily accessible for developing a behaviour. The model posits the direct effect of the first three factors on behavioural intentions and the facilitation of situations that influence behavioural choices and use patterns. Ref. [25] show that the model is helpful in its capacity to determine the adoption of the most significant elements. The model permits the incorporation of several moderating factors that impact the effectiveness of the model's central design.

Researchers used the smallest partial square (PLS) to estimate the structural model [33], [34] with Smart PLS statistical software. Structural models avoid measurements or general method bias (CMB) in the observed samples. The data used in this study are accountant educators in Indonesia. Determination of the number of samples used the accidental sampling method, which is the relationship of proximity to the model. The population of Educators, accountants, or accounting lecturers registered in the Whatsapp Forum S1 Accounting group is 232. The number of sample responses to the survey was 128 educator accountants.

Results and Discussion

Designing the inner and outer models in the study, then proceeded with a description of the latent variables and their manifest variables shown in Fig. 1.

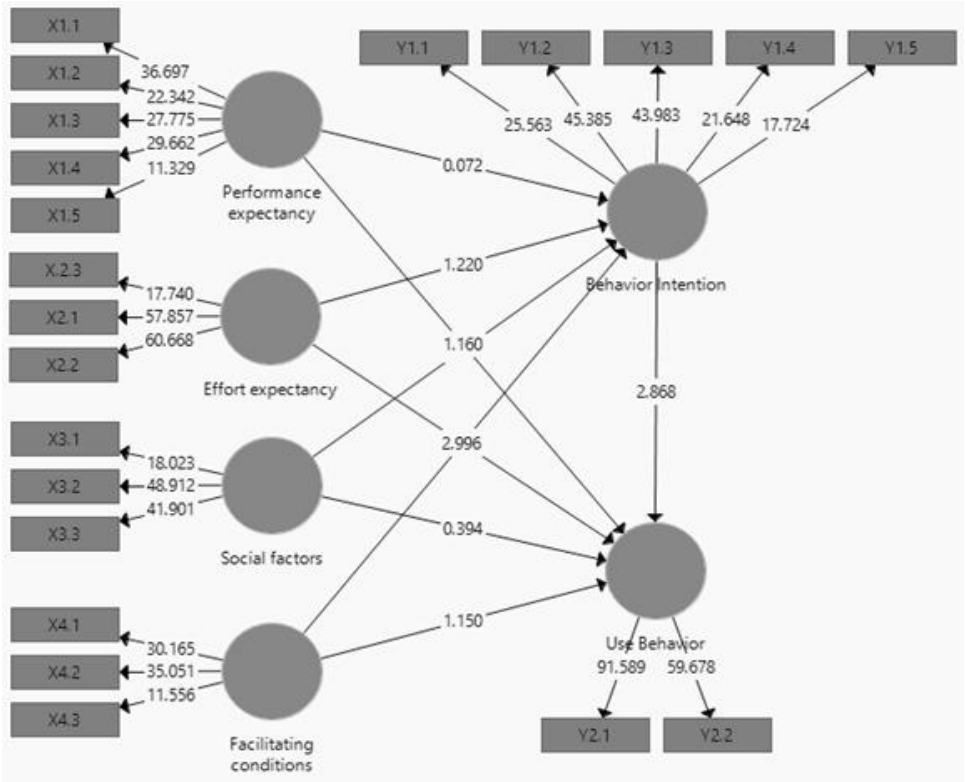


Fig. 1. Loading Factor Modeling

On reflecting indicators, it is essential to compare the values in the cross-loading table to assess the validity of discriminants. An indication is deemed legitimate if its loading factor to the targeted construct is more significant than its loading factor to other constructions. In this study, the output results showed that the cross-loading value exceeded the recommended value of 0.70. These results indicate that the data has been valid or meets 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 0.846 indicated by the facility condition variable. Therefore, all the constructs in this study are reliable or meet the reliability test.

The assumption behind constructs with formative indicators is that each indication specifies or explains the properties of its construct domain. The indication's direction is from indicator to structure; measurement errors are aimed at the construct, not at the indicator, so testing the validity and reliability of the construct is not required. The significant value used is 1.65 (significance level = 5%). The results show that the effect of outer weights can be seen in Table 1.

Table 1. Outer Weights

	Original Sample (O)	T Statistics (|O/STDEV|)	P Values
Behaviour intention → Use Behavior	0.421	2.868	0.004
Effort expectancy → Behavior Intention	0.166	1.220	0.223
Effort expectancy → Use Behavior	0.280	2.996	0.003
Facilitating conditions → Behavior Intention	0.353	3.675	0.000
Facilitating conditions → Use Behavior	0.140	1.150	0.251
Performance expectancy → Behavior Intention	-0.013	0.072	0.942
Performance expectancy → Use Behavior	-0.120	1.160	0.247
Social factors → behaviour Intention	0.354	4.115	0.000
Social factors → Use Behavior	0.055	0.394	0.694

Source: Primary Data Output processed

Based on the data presented in the figure above, the analysis of results for outer weight expects the performance of Educators accountants to have a negative effect (original sample column =-0.013) and insignificant (P values = 0.942>0.05) on the intention to use the website. Expectations of educators' accountant efforts have a positive effect (original sample column = 0.166) and insignificant (p-value = 0.223>0.05) on the intention to use the website. Social factor educator's accountant has a positive influence (original column = 0.354) and significant (p-value = 0,000<0.05) on the intention to use the website. The condition of the facility received by the educator's accountant has a positive effect (original column = 0.353) and significantly (p-value = 0,000<0.05) on the intention to use the website. The performance expectations of educator accountants have a negative effect (original sample column=-0.120) and insignificant (p value=0.247>0.05) on the behaviour of website users. Expectations of educators' accountant efforts have a positive effect (original sample column = 0.280) and significant (p-value = 0.003<0.05) on the behaviour of using the website. Social factors of educators accountants have a positive effect (original column sample = 0.055) and insignificant (p-value = 0.694>0.05) on the behaviour of using the website. The facility conditions received by educators' accountants have a positive effect (original sample column = 0.140) and insignificant (p-value = 0.251>0.05) on the behaviour of using the website. Significant usage intentions (p value=0.021, 0.009 <0.05) mediate the relationship between social influence and facility conditions on behaviour using sites, while performance expectations and expectations of insignificant efforts (p-value 0.271, 0.939 > 0.05) are mediated by intention to behaviour.

The following testing stage is carried out by evaluating the inner model. The internal or structural model is a stage to assess the relationship between constructs. The result shows that the value of R-Squares for the Behavior Intention (Y1) variable is 0.551, and the R-squares for the Use Behavior variable (Y2) is 0.492, which means that it belongs to the high category. It explains that the intention to use the MBKM website by educators accountants can be defined as 55.1 per cent through the construction of performance expectations, business expectations,

social influence, and facility conditions, while the remaining 44.9% through other variables outside the model. The construction of the behaviour of using the MBKM website can be explained by 49.2 per cent through the structure of performance expectations, business expectations, social influence, and facility conditions, and the remaining 50.8 per cent through other variables outside the model.

The results show that the performance expectations of educator accountants have a negative and insignificant effect on the intention to use the website. The results do not support H1a, formulating that the performance expectations of educator accountants positively impact the choice to use the website. At the same time, the performance expectations of educator accountants have a negative and insignificant effect on the behaviour of website users. These results also do not support H1b, which says the performance expectations of educator accountants positively impact the behaviour of website users.

The performance expectations variable is not in line with previous research, suggesting that performance expectations are the most significant predictor among other constructions. According to Ref. [13], [25], the assumption that some technologies may considerably increase the quality of work and performance will be crucial in influencing workers to study, implement, and maintain their usage of these technologies. Expectations of the efforts of educator accountants have a positive and insignificant effect on the intention to use a website. It supports H2a, which formulates that the expectations of Educators' accountant efforts positively affect the choice to use the website. While the results of the expectations of the educator accountant's efforts have a positive and significant effect on the behaviour of using the government program website, this also supports H2b, namely the expectations of the educator accountant's efforts to affect the behaviour of website users positively. Consistent with [25], [30], the favourable effect of performance expectations on learning and adoption may be offset by difficulties accessing and using technology. Previous research has shown that any technology's ease of use directly affects its eventual and sustainable use [26], [27]. Therefore, technology learning is relatively simple with adequate action-based understanding, despite the complexity of preparing technology and data. In line with [35], the undergraduate education delivery model must break the traditional learning mode in the digital age and apply it to the Indonesian government's MBKM program.

On variables of social factors, this study shows that the social influence of educator accountants has a positive and significant effect on the intention to use the website. The social impact of educator accountants has a positive and insignificant effect on the websites' behaviour. It shows support for H3a, namely the social influence of the educator's accountant

affecting the intention to use the website, and H3b, which suggests that the social influence Educator accountant impacts the behaviour of website users. These results align with [16] if technology or systems can benefit individuals [28]. According to Ref. [14], [22], [29], quality is becoming an essential and significant issue with a paradigm shift in the educational landscape due to the rapid penetration of Internet use [36]. Additionally, the previous study has shown a positive relationship between peer endorsements and individual behavioural intentions [30].

The results of the variable facility condition received by educator accountants positively and significantly affect the intention to use the website. The shape of the facilities received by educators' accountants has a positive and insignificant impact on the website's behaviour. It supports H4b that the state of the facilities received by educators' accountants has a positive effect on the intention to use the website, and H4b regarding the condition of facilities received by educators' accountants has a positive impact on the behaviour of using the website. Consistent with Ref. [31]. From the viewpoint of IT companies, decision support systems (DSS), business intelligence (BI), and the purchase of technologies need both technological and organizational competencies for effective deployment [19], [20]. Agree that facilitating conditions positively affect intentions leading to adopting other emerging IT technologies [32].

Regarding media, the intention of use can affect the behaviour of website users. The user's characteristics, including gender, age, and experience, shape user behaviour; thus, the fifth assumption is formed to see how intent ability mediates the influence of performance expectations, effort, social impact, and facility conditions on the behaviour of website users. This study showed that intention of effective use mediated the relationship between social influence and facility conditions to behaviour using the website. At the same time, performance expectations and expectations of little effort were judged by intention to behaviour. This finding does not support H5, where the educator accountant's choice to use the website mediates the influence of performance expectations, efforts, social impact, and facility conditions on user behaviour.

This research reveals that an educator accountant must have good intentions and behaviour on government program websites. As educational mediators in the digital age, they need to improve their ability to use technology. The MBKM program is a form of the learning program in the public domain available on the government web that can be accessed by educators, students, and the industrial world relevant to open education that has been carried out in Indonesia. The results of this study show the availability to implement programs using digital technology. Web-based digital technologies are one of the main driving forces behind the modernization of education by expanding everyone's access and participation. In addition

to removing barriers and making learning accessible, abundant, and adaptable to the needs of the business world as a stakeholder.

Conclusion

The study found that educators and accountants have low levels of data analytics literacy on websites due to their limited technological expertise. However, the study also showed that increased intention to use the MBKM website can lead to better implementation and significant benefits in terms of reduced energy and time. The research has implications for the open education model, which relies on digital technology. Educational mediators must improve their ability to use technology to succeed in the digital age. The MBKM program, which is accessible to educators, students, and the industrial world, is a form of learning program in the public domain available on the government website in Indonesia. Web-based digital technologies are driving the modernization of education by expanding access and participation while removing barriers and making learning adaptable to the needs of stakeholders in the business world.

Conflict of Interest

The authors declare that there is no conflict of interest.

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Authors



Diyah Probowulan is a member of the Muhammadiyah University of Jember, Jalan Karimata No. 49, Jember 68128, Indonesia. Lecturer on Accounting Department Economy and Business Faculty (email: diyahprobowulan@unmuhjember.ac.id).



Nina Martiana is a member of the Muhammadiyah University of Jember, Jalan Karimata No. 49, Jember 68128, Indonesia. Lecturer on Accounting Department Economy and Business Faculty, and as Head of the Financial Bureau of the institution (email: ninamartiana@unmuhjember.ac.id).