Behavioural Intention to Use MYOB Accounting Application among Accounting Students

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Abstract. This research aims to investigate the effect of effort expectancy, performance expectation, facility condition and social influence on behavioural intention to use MYOB accounting application. The unified technology acceptance and use of technology (UTAUT) is used to underpin the relationship. University of Bung Hatta’s accounting students registered at computer accounting subject in first session of academic year of 2018/2019 are research object. Seventy-seven students are participated in this study. Using the smart-pls, we found that there is a positive relationship between performance expectation and social influence with behavioural intention. Theoretically, this study partially contributes to the UTAUT. Practically, this finding can be used to increase the behavioural intention to use MYOB among accounting students by increase the performance expectation and social influence.

1. Background of the study

Nowday, organisation has expanded dramatically due to presence of information and computer technology [1]. This significant technology breakthrough will facilitate both individual and organization learning [2]. At the individual level, adoption of technology must be higher. Otherwise, the individual will outperformance. Accounting student is one of the examples. Accounting student will be a professional later. Therefore, accounting profession has focused significant attention on the best ways to educate students for successful careers [3]. In fact, [4] accounting graduates are increasingly required to demonstrate strong practical skills underpinned by sound theoretical principle. Further, both formal and situated learning activities are instrumental in developing appropriately skilled graduate [4]. One of the skills in AIS is to master the AIS application, such as MYOB. [5] argue that AIS application has been used widely by business organization. For example, QuickBooks and MYOB have been used by small and medium enterprises (SMEs) to help in processing financial transactions. In large business organization has applied Enterprise Resources Planning (ERP) system, such as SAP to assist accountants in improving real-time transaction processing and reporting systems for management decision making [5].

In Indonesia, there are several types of accounting application used, such as MYOB, Microsoft Office Accounting Express (MOAE), Accurate, DacEasy Accounting, and Zahir Accounting [6]. MYOB was founded in the early 1980s. In 2012, MYOB released account live-the cloud enabled version of its flagship product. MYOB has introduced to University’s accounting students, including in University of Bung Hatta. This computer’s accounting subject is tough in fifth semester. Students are brought into the
computer labour in delivering the subject. Learning outcome of this subject is to have the competency of producing the financial information with higher quality. This subject is expected that accounting will use again when they are working after finishing their study, especially working in small and medium enterprise. However, there is no study investigating whether the student will use this software in the future. The study about intention to use the technology or application of accounting has been done few researchers [5]–[7].

Technology adoption can be explained by several theories. For example, technology adoption at organization level is explained by technology-organization-environment (TOE) [8], tri-core model (TCM) [9], and innovation diffusion theory (IDT) [10]. In addition, variation of acceptance of technology at individual level is predicted by technology acceptance model (TAM) [11], theory of reason action (TRA) [12], theory of plan behaviour (TPB) [13] and the unified theory acceptance and use of technology (UTAUT) [1]. [5] investigate the use of accounting information system among Australian accounting practitioners based on the unified theory of acceptance and use of technology. [6] examine the effect of perceived ease of use, computer anxiety, perceived enjoyment and perceived usefulness on intention to reuse the Accurate accounting software. [7] analyse the acceptance of the accounting software by accounting students using Technology Acceptance Model (TAM). Intention to use the MYOB accounting software is limited. Therefore, there is a gap in literature of accounting information system (AIS). Thus, it need to study the intention to use among accounting students in future workplace.

Based on the unified theory acceptance and use of technology (UTAUT), this study aims to investigate the effect of the effort expectancy, facility condition, performance expectancy, and social influence on behavioural intention to use MYOB accounting software. The research framework is as follow.

![Research Framework](image)

**Figure 1. Research Framework**

Previous researches have documented using UTAUT ([5], [14], [15]. The effect of effort expectancy on behavioural intention was documented by [5][14], [15]. In addition, the relationship between facility condition and behavioural intention [14], [15]. Further, performance expectancy-behavioural intention relationship also was documented by [5], [15] but not for [14]. Moreover, the effect of social influence on behavioural intention has been researched by [15], but [5], [14] found that there is no relationship between social influence and behavioural intention. Out of three previous researches, only one study investigate a behavioural intention to use an accounting information system [5]. Other two studies use ICT adoption [14] and use of web-based service [15]. Therefore, this study developed the hypotheses as follow.

H1: effort expectancy has a positive relationship with behavioural intention to use MYOB
H2: facility condition has a positive relationship with behavioural intention to use MYOB
H3: performance expectancy has a positive relationship with behavioural intention to use MYOB
H4: social influence has a positive relationship with behavioural intention to use MYOB

This article is organised as follow. First session is background of the study. Follow by second session is about the material and method. Fourth session discuss about result and conclusion. Final session is conclusion and recommendation.

2. Material and method
This study use the accounting students registered as student taking the computer accounting first session of academic year of 2018/2019. Hundred and twenty students were registered at that subject. Online survey is used to gather the primary data. there are two types of variables: latent dependent variable (behavioural intention) and latent independent variables (effort expectancy, facility condition, performance expectancy, and social influence). Behavioural intention (three items) as critical and has been well-established in information system research [12]. Performance expectancy (three items) refers to the degree to which an individual believes that using the systems will help him or her to achieve in higher job performance [1]. In addition, effort expectancy (three items) is defined as degree of ease associated with the use of the software [16]. Further, facility condition (two items) refers to the degree to which an individual believes that an organizational and technical infrastructure exist to support the use of software [1]. Thus, social influence (three items) is a degree to which extend the influence by other individuals impacts on a person’s decision whether to accept or reject the software [1]. The variables are measured by five-scale Likert ranging from strongly disagree to strongly agree. SEM-PLS is applied to analyse the research data. assessment of measurement and structural model is conducted before presenting the hypotheses testing result [17], [18].

3. Result and Discussion

3.1. Demographic Data
There are seventy-seven accounting students (64.17%) participating in this study. Demographic data is demonstrated in Table 1. Based on gender, sixty-five students (84.42%) are female and the rest are male (15.58%). Student age are varied from 19 to 20 years old (40.26%) and 23 to 24 years old (3.90%). In addition, student in the semester 4th and 5th are forty-two students (54.55%). It is followed by thirty students in the semester 6th and 7th students (38.96%). Further, five students (1.43%) are in the semester 8th and 9th. Respondents are dominated by CGPA of 3.01 to 3.50 (59.74%) and followed by CGPA of 3.51 to 4.00 (23.38%), 2.51 to 3.00 (15.58%), and 2.00 to 2.50 (1.30%). The rest are students with CGPA below 3.01 (16.88%).

| Demography Data | Category            | Number | %  |
|-----------------|---------------------|--------|----|
| Gender          | Female              | 65.00  | 84.42 |
|                 | Male                | 12.00  | 15.58 |
| Age             | 19 to 20 years old  | 31.00  | 40.26 |
|                 | 21 to 22 years old  | 43.00  | 55.84 |
|                 | 23 to 24 years old  | 3.00   | 3.90  |
| Semester        | 4th to 5th          | 42.00  | 54.55 |
|                 | 6th to 7th          | 30.00  | 38.96 |
|                 | 8th to 9th          | 5.00   | 1.43  |
| CGPA            | 2.00 to 2.50        | 1.00   | 1.30  |
|                 | 2.51 to 3.00        | 12.00  | 15.58 |
|                 | 3.01 to 3.50        | 46.00  | 59.74 |
|                 | 3.51 to 4.00        | 18.00  | 23.38 |
3.2. Measurement Model Assessment

As mention in the method and material part, this study uses SEM-PLS (smart-pls) to analyse the data. The reason why using the SEM-PLS is prior theory, strong and further testing and development as a goal, covariance based full information estimation method are appropriate [19]. There are two assessments in the measurement model thay are convergent validity and discriminant validity [20].

Table 2. Measurement Model Assessment: Convergent validity

| Construct               | Items | Outer Loading | Cronbach’s Alpha | Composite Reliability | AVE  |
|-------------------------|-------|---------------|------------------|-----------------------|------|
| Behavioural intention  | bi1   | 0.939         |                  |                       |      |
|                         | bi2   | 0.971         |                  |                       |      |
|                         | bi3   | 0.960         |                  |                       |      |
|                         | ee1   | 0.870         |                  |                       |      |
| Effort expectancy      | ee2   | 0.893         | 0.832            | 0.897                 | 0.744|
|                         | ee3   | 0.824         |                  |                       |      |
| Facility condition     | fc1   | 0.922         | 0.815            | 0.915                 | 0.844|
|                         | fc2   | 0.915         |                  |                       |      |
| Performance Expectation| pe1   | 0.864         | 0.883            | 0.928                 | 0.811|
|                         | pe2   | 0.929         |                  |                       |      |
|                         | pe3   | 0.908         |                  |                       |      |
|                         | si1   | 0.964         |                  |                       |      |
| Social influence       | si2   | 0.966         | 0.926            | 0.964                 | 0.931|

Convergent validity is evaluated using an indicator reliability, internal consistency, and average variance extracted [21]. The result of convergent validity evaluation is demonstrated in Table 2. All latent variables have good indicator reliability due to the outer loading greater than 0.700 [22]. In addition, the internal consistence which is assessed by Cronbach’s alpha and composite reliability also indicate exceeding the cut off value, 0.700 [23]. Finally, the value of average variance extracted (AVE) is above 0.500. It can be concluded that the measurement model requirement is achieved [23].

Following [17] recommend that the discriminant validity has to be assessed to produce the better measurement model and suggest that Fornell-Lacker criterion and cross-loading are aspects to be evaluated. [24] suggest that the squared root of AVE of a latent variable should be higher than the squared correlations between the latent variable and all other variables. Table 3 shows the result of Fornell-Lacker criterion is achieved. For example, the squared root of AVE (0.957) of behavioural intention variable is higher than the squared correlation between behavioural intention and other latent variables (EE, FC, PE, and SI).

Table 3. Measurement Model Assessment: Discriminant validity-Fornell-Lacker Criterion

| Construct               | BI   | EE   | FC   | PE   | SI   |
|-------------------------|------|------|------|------|------|
| Behavioural Intention   | 0.957|      |      |      |      |
| Effort Expectancy       | 0.616| 0.863|      |      |      |
| Facility Condition      | 0.713| 0.666| 0.919|      |      |
| Performance Expectation | 0.754| 0.721| 0.690| 0.901|      |
| Social Influence        | 0.816| 0.608| 0.735| 0.720| 0.965|

The second discriminant validity evaluation is cross-loading. [17] argue that cross-loading criteria is the loading an indicator on its assigned latent variable should be higher than loading on all other latent variable’s. The result of cross-loading is depicted in Table 4. As shown in Table 4, the indicator of behavioural intention (bi1, bi2, and bi3) has a higher loading compared to their loading to other latent
variable’s (bold number). Other indicator, such as effort expectancy (ee1, ee2, and ee3) also indicate the higher loading to latent variable of effort expectancy compared to other latent variables.

| Table 4. Measurement Model Assessment Discriminant Validity-Cross Loading |
|-----------------|-----|-----|-----|-----|-----|
| Items           | BI  | EE  | FC  | PE  | SI  |
| bi1             | 0.939 | 0.621 | 0.719 | 0.770 | 0.738 |
| bi2             | 0.971 | 0.549 | 0.661 | 0.705 | 0.789 |
| bi3             | 0.960 | 0.597 | 0.666 | 0.690 | 0.813 |
| ee1             | 0.635 | 0.870 | 0.605 | 0.735 | 0.599 |
| ee2             | 0.503 | 0.893 | 0.603 | 0.664 | 0.495 |
| ee3             | 0.412 | 0.824 | 0.498 | 0.402 | 0.453 |
| fc1             | 0.667 | 0.664 | 0.922 | 0.651 | 0.641 |
| fc2             | 0.642 | 0.558 | 0.915 | 0.615 | 0.711 |
| pe1             | 0.673 | 0.539 | 0.680 | 0.864 | 0.658 |
| pe2             | 0.723 | 0.750 | 0.616 | 0.929 | 0.720 |
| pe3             | 0.637 | 0.652 | 0.565 | 0.908 | 0.558 |
| si1             | 0.779 | 0.599 | 0.688 | 0.671 | 0.964 |
| si2             | 0.795 | 0.576 | 0.730 | 0.719 | 0.966 |

The third criteria to assess the discriminant validity are Heterotrait-Monotrait ratio (HTMT). This ratio indicates average heterotrait-heteromethod correlations relative to the average monotrait-heteromethod correlation [17], [25]. Table 5 shows the result of HTMT ratio and all value is lower than threshold value (0.90). Therefore, it can be concluded that measurement model reaches the discriminant validity requirement.

| Table 5. Measurement Model Assessment: Discriminant validity-Heterotrait-Monotrait ratio (HTMT) |
|---------------------------------|-----|-----|-----|-----|-----|
| Construct                      | BI  | EE  | FC  | PE  | SI  |
| Behavioural Intention (BI)     |     |     |     |     |     |
| Effort Expectancy (EE)         | 0.670 |     |     |     |     |
| Facility Condition (FC)        | 0.808 | 0.797 |     |     |     |
| Performance Expectation (PE)   | 0.820 | 0.807 | 0.812 |     |     |
| Social Influence (SI)          | 0.868 | 0.679 | 0.847 | 0.792 |     |

3.3. Structural Model Assessment
Second assessment is structural model assessment. This assessment is for hypothesis development and it deals with relationship between variables. Bootstrapping method is used in this assessment. Bootstrapping is a resampling technique that draws a large number of subsamples from the original data (with replacement) and estimate models for each sample [17]. the structural model is assessed by predictive relevance and predictive power. Using PLS for prediction purpose requires a measure of predictive capability. It uses a Blindfolding to result the predictive relevance (Q square). Table 6 show the result of structural model assessment. Q square value is greater than 0.00 and it means that the model has good predictive relevance. In fact, the value of Q square signify the large predictive relevance due to the value above 0.35 [26]. In addition, the R square value is 73.10% which means that 73.10% of variance in behavioural intention is explained by all latent independent variables and the rest is explained by other variable which excluding in this study. This value is categorised as substantial predictive power [20].
Table 6. Assessment of Structural Model

| Endogenous Construct       | Q square | Decision | R square | Decision |
|----------------------------|----------|----------|----------|----------|
| Behavioural Intention      | 0.603    | Large    | 0.731    | Substantial |

| Relationship                | Path coef. | t statistic | P value  | Decision |
|----------------------------|-------------|-------------|----------|----------|
| Effort expectancy -> behavioural intention | 0.009       | 0.077       | 0.939    | Unsupported |
| Facility condition -> behavioural intention | 0.139       | 0.962       | 0.337    | Unsupported |
| Performance expectation -> behavioural intention | 0.295       | 2.920       | 0.004    | Supported |
| Social influence -> behavioural intention | 0.495       | 3.988       | 0.000    | Supported |

Following the table 6, it shows that there are two supported hypotheses in this study. First accepted hypothesis is the effect of performance expectation on behavioural intention. It has p value 0.00 and path coefficient 0.295 and means that the higher the performance expectation and the higher behavioural intention to use MYOB accounting. The relationship between social influence and behavioural intention is positive and significant due to P value below 0.05 and positive path coefficient. However, two other hypotheses are rejected because of having P value greater than 0.05. The effect of performance expectation on behavioural intention is aligned with previous research [5], [15]. In addition, the significant effect of social influence on behavioural intention is supported by [15]. The result shows that no relationship between effort expectancy and facility condition with behavioural intention are not in line with [5], [14], [15].

Figure 2. Structural Model

4. Conclusion and recommendation
Technology adoption in learning process has been critical for student success, including accounting student. In the accounting learning process, there are few computer-based accounting information systems being used, such as MYOB accounting application. This application is popular in small and medium enterprise. MYOB has been used by University of Bung Hatta’s accounting students in the computer labour to boost the student skill. However, there is no study has been done using the student’s behavioural intention to use the MYOB accounting software after graduating from accounting department. By using the UTAUT, this study investigates the effect of performance expectation, effort expectancy, facility condition and social influence on behavioural intention. Seventy-seven students were participated in this study. The result show that performance expectation and social influence have
a positive relationship with behaviour intention. This finding theoretically implies that behavioural intention to use the MYOB accounting software among accounting student could be explained partially by the unified theory acceptance and use of technology. Practically, accounting department could increase the student’s behavioural intention by increasing the performance expectation and social condition. There are several limitations of the study. First, this study uses the student from one university. Second, this study uses limited independent variables. Finally, this study applies one theory, UTAUT. There are some avenues for future researchers. First, future researchers can expand this kind of study by adding the accounting students from other university. Second, it recommends that future researcher can test by adding other independent variable from UTAUT. To expand of this study, future researcher also can see the behavioural intention from others theory or combination of theories.

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