

Technology Acceptance Model For Assessing Students' Attitudes Towards Blended Learning In Specialization Accounting Courses

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ABSTRACT

The primary objective of this study was to determine the extent to which male and female students at Applied College at King Khalid University accept the use of blended learning methods in the specialization courses of the accounting program based on the factors of the technology acceptance model (ease of use, perceived benefits, attitude towards use. the study utilized a questionnaire to gather data from 198 male and female students within the study population. The results revealed a positive impact on the ease of use of blended learning, which contributed to the perception of high benefit by male and female students, and it fostered positive attitudes toward its use in accounting specialization courses. Despite some obstacles, students were able to use blended learning effectively, and the perceived value of these courses was not diminished.

Key words: Accounting, Students' Attitudes, blended learning, Applied Collage.

1. Introduction

Because of economic, social, and cultural factors, educational institutions have become increasingly obligated to provide continuous and flexible education that emphasizes self-learning in order to address these issues, thus implementing a learning management system utilizing the Internet for the purpose of implementing technology into the educational process has become necessary for educational institutions, which has resulted in the development of several methods of online learning, including blended learning, which integrates traditional learning with e-learning.

Kansara and Attar (2010) indicate that the process of integrating electronic and traditional education contributes to reducing various barriers associated with electronic and traditional education, as well as providing students with a broad range of opportunities to enhance their skills, develop their ideas, and increase their educational outcomes by utilizing digital and electronic resources.

The attitudes of individuals and their acceptance of the use of technology in the educational process vary according to the individual's awareness of the expected benefits that he can acquire and the ease of use of this technology, so the learning management style is regarded as either good or bad based on the individual's opinion of the method. Venkatesh & Goyal (2010) identify that a system's effectiveness is determined by its ability to meet the needs of the user, and a system that is inefficient or difficult to use will also be ineffective. According to Shivetts (2011), learner motivation as well as the acceptance of new technology are key factors in e-learning and blended learning's success.

In the field of e-learning, King Khalid University is widely considered a pioneer, integrating both full e-learning methods and partial (blended) e-learning methods into the educational process. The partial (blended) learning method occupies a significant portion of the courses offered by this university. As a result, there emerged a pressing need to evaluate the effectiveness of this method in King Khalid University's educational system. Therefore, the study focuses on the use of blended learning methods in accounting courses, as well as its effectiveness and acceptance by students. Hence it seeks to determine the impact of usability and perceived benefit factors on students' attitude towards the use of blended learning in accounting courses and the effects on students' attitudes towards blended learning in the field of accounting.

This study will systematically address several key inquiries pertaining to blended learning in accounting specialization courses at the Applied College at King Khalid University. First, the investigation aims identify the extent to which students accept the use of blended learning in accounting courses. Second, demonstrate the value of using the blended learning method in accounting courses. Third, the research will scrutinize the statistically significant impact, at a significance level of 0.05, of the factors of the technology acceptance model (ease of use and perceived benefit) in the attitude of students to the acceptance and use of blended learning in specialization courses in accounting. Last, through the meticulous application of an appropriate research methodology and precise data analysis, this research aims to provide valuable insights into the current state of blended learning in the Applied College, which helps to increase the efficiency of the educational process in the accounting program in particular, and in the other courses in the college in general.

2. Literature Review

2.1 Blended learning:

Blended learning involves combining face-to-face education (traditional learning) with e-learning to create greater flexibility and efficiency than if both processes were carried out separately. Graham (2006). Additionally, Al-Far (2012) explains that blended learning is a scientific way of integrating electronic learning methods with traditional face-to-face teaching in order to improve academic and skill performance and to meet the needs of students by utilizing learning technology innovations. Furthermore, Bawaneh (2011) explained that it uses printed materials, face-to-face class meetings, e-mail communication, and web-based messaging platforms.

2.2 Elements of blended learning:

There are two main elements to blended learning. Firstly, technical elements: A traditional classroom, a computer connected to the Internet, and an e-learning system are required in order to deliver the electronic course and to access students and teachers to interact, dialogue, and discuss in different ways via virtual classrooms, e-mail, and forums. Secondly, Human elements: the teacher who manages the learning process and the student who utilizes the blended learning. (Atta, 2017).

2.3 Advantages of blended learning:

Studies in the field of teaching and learning have demonstrated that blended learning offers several advantages. Such as enhancing and expanding the use of face-to-face learning by providing immediate feedback to students. Ismail (2009), as well as the ability to adapt content topics according to the circumstances of the learning process. Rantisi and Akl (2011). Furthermore, expanding the opportunity for the student to obtain knowledge without the need to attend at a specific time. Hajjah and Al-Fara'a (2013). Moreover, it increases the student's ability to learn and practice educational activities anywhere without being restricted to time and place. Shuaili and Ammar (2016).

2.4 Technology Acceptance Model (TAM):

It is widely accepted that the technology acceptance model developed by Davis, 1989 predicts the intention of actual use of technical innovations by explaining the user's behavior towards information systems. According to Davis, acceptance of technology depends on perceived usefulness and perceived ease of use. And these two factors are influenced by a range of external variables. Later in 1993, Davis added two additional factors to the attitude factor associated with the individual's feelings and emotions regarding the use of technology, and the desire to use the technology factor, which explains the likelihood that an individual will use the technology in the future.

2.4.1 Perceived Ease of Use

The degree to which an individual believes that a particular system will require minimal effort to use. (Davis,1989). According to Davis, the level of importance assigned to expected ease of use has a direct and indirect impact on the behavioral intent of potential users of the system.

2.4.2 Perceived Usefulness

It is the degree to which a person believes that using a particular system will improve their ability to perform their jobs." (Davis, 1989), at which Davis emphasizes that people's tendency to use a particular system is based on their belief that it will enable them to perform their tasks more effectively.

According to Ali (2017), there are four stages of technology acceptance. First, external factors that affect user perceptions. Secondly, perceptions of the system by the user. Thirdly, users' attitudes influence their intentions. Finally, intentions which determine the level of use

3. Related works

Using web-based services, Proske, Narciss & Koorndle (2007) explored students' responses to the interactivity factor and its impact on achievement. Three axes were used to measure whether students accept learning in web-based learning environments: their enjoyment of tasks, their suitability of learning tools, and their progress in learning. A study found that students were highly satisfied with web-based learning.

In their study, Escobar & Pedro (2012) developed a technology acceptance model to identify the extent to which business students in Spain tend to accept the use of Moodle to improve teaching and learning. The study focused on six factors: perceived utility for professors, perceived compatibility with students' tasks, training, perceived utility, perceived ease of use, and propensity for use. A positive relationship was found between ease of use and expected benefits, and ease of use and tendency to use have a statistically significant positive relationship. Training has a positive impact on perceived benefit, but it does not have a significant impact on the ease of use.

The study of Al-Fareej and Al-Kandari (2014) aimed to investigate the effectiveness of using the learning management system (Blackboard) to support the teaching and learning processes that take place face-to-face through a study sample consisting of 168 male and female students enrolled in one of the elective courses at Kuwait University. Through the use of the technology acceptance model to build the study tool that was used to evaluate the effectiveness of the course through six factors. The results of the study showed that both the ease of use of technology and the utilization had a positive impact on trends towards technology.

Al-Saidi's (2015) evaluated the factors affecting students' use of the Desire to Learn (D2L) system in light of the technology acceptance model at Majmaah University in the Kingdom of Saudi Arabia through a sample of (93) male and female students at the College of

Applied Medical Sciences. The study found that there is a positive impact of the ease of use, expected utility factor and trends factor on the actual and real use of the system.

Al-Saeed's (2017) assessed the effectiveness of blended learning on students' achievement and motivation for educational technology courses at Taibah University. Study findings indicated that blended learning can be effective in enhancing student achievement and motivating students to participate in blended learning, and that a blended learning environment leads to increased educational achievement and higher motivation than a traditional educational environment.

Shaaban and Jaafar (2017) investigated the effectiveness of blended learning in teaching the home economics course to improve achievement and orientation towards the course among female students of the College of Education at Najran University. The study found that blended learning is effective in teaching the course and developing attitudes towards the course among female students, and that students' scores on the test and their scores on the trend toward blended learning have a positive correlation.

4. Research Method

The study population consists of male and female students of the accounting program at the Applied College in Khamis Mushait for the academic year 1444-1445 AH (the highest levels of the program where specialization courses are taught), where 300 students were enrolled, divided into 158 males and 142 females. Based on Richards Equation, the researcher determined the sample size. After distribution of 279 questionnaires, 71% of the questionnaires were valid for analysis, while 29% of questionnaires were excluded because they had not previously used blended learning for accounting specialization courses.

5. Data Analysis and Results

5.1 Validity and reliability of the study tool:

To determine whether there is a correlation between the measurements and the opinions expressed by the study sample, the researcher used the Cronbach-Alpha method, where the stability coefficient was 0.794, higher than the minimum acceptable stability coefficient of 0.6, indicating a high level of stability and confidence in statistical results.

5.2 Using Blended Learning in Specialization Courses

Table 1 Ease of use of blended learning in specialization courses for accounting program

Phrase	According to gender		According Academic Level	
	Chi value	sig	Chi value	sig
Easy access to educational content.	10.482	0.033	12.088	0.147
The presence of a clear and detailed user manual.	7.091	0.131	3.559	0.895
Easy to learn blended learning skills.	12.417	0.015	5.092	0.748
Availability of continuous technical support	12.316	0.015	8.066	0.427
Flexibility in the learning process.	6.657	0.155	8.613	0.376

Table 1 indicates a difference between male and female students in the following factors:

- There was a moral value of 0.03 in ease of access to educational content, where 85.5% of students believe that they do not face difficulties in accessing educational content, compared to 76.7% of females.
 - There was a moral value of 0.015 in regard to the ease of learning blended learning skills, and 82.6% of students agreed with this assessment, while 70% of female students agreed.
 - Continuous technical support, where the moral value reached 0.015. 55.8% of students indicated that they were satisfied with the availability of technical support when using blended learning in accounting courses, while 68.3% were females.
- According to the academic level, there was no statistically significant difference in moral value between the male and female students, which indicates there is no difference based on academic level.

Table 2 The perceived benefit expected from the use of blended learning in specialization courses

Phrase	According to gender		According Academic Level	
	Chi value	sig	Chi value	sig
Studying is easier and more fun.	5.512	0.239	8.133	0.421
Ease of communication with the course instructor.	8.618	0.071	7.594	0.474
Exchange ideas and discuss with other students.	7.491	0.112	4.524	0.807
Acquire the skill of self-learning.	5.112	0.276	5.204	0.736
Access the educational material anywhere, anytime.	28.266	0.000	7.752	0.458
Organize and manage the time	6.451	0.168	11.937	0.154

Table 2 indicates that there is a difference between male and female students about the possibility of accessing the educational material anywhere and at any time, where the moral value was 0.000, 90.6% of the students agreed on that, while the percentage of female students reached 70%.

According to the academic level, there was no statistically significant difference in moral value between the male and female students, which indicates there is no difference based on academic level.

Table 3 Attitude towards the use of blended learning in specialization courses

Phrase	According to gender		According Academic Level	
	Chi value	sig	Chi value	sig
The need to possess high computer skills.	3.039	0.551	7.313	0.503
Confidence in the usefulness of use.	3.025	0.388	4.001	0.677

Enhance the ability to learn.	7.549	0.056	7.639	0.266
Enhance the ability to think and conclude	11.124	0.025	8.977	0.344
Fits all accounting courses.	18.689	0.001	6.384	0.604
Enhances the degree of comprehension of accounting courses.	8.606	0.072	8.278	0.407

Table 3 indicates that there is a difference between male and female students in the following factors:

- Enhancing students' ability to think and conclude, where the moral value was 0.025, where 91.3% agreed that it enhanced their ability to think and deduct, with 83.3% being female students.

- Fits all accounting courses, where the moral value was 0.001, where 71% of students agreed that blended learning is suitable for all accounting courses, while the percentage of female students reached 81.7%.

According to the academic level, there was no statistically significant difference in moral value between the male and female students, which indicates there is no difference based on academic level.

6. Hypotheses testing and Discussion

First Hypothesis:

There is a significant effect at the significance level (0.05) of the usability factors on the perceived benefit expected from the use of blended learning in accounting courses from the perspectives of male and female students.

Table 4 Simple linear regression of usability factors over expected perceived benefit

Model	Sum of Squares	df	Mean Square	F	Sig
Regression	17.926	1	17.926	73.009	0.000
Residual	48.124	196	0.246		
Total	66.051	197			

Table 4 indicates that the moral value for blended learning in accounting courses was 0.00, and that the ease-of-use factors significantly influence the perceived benefits expected from the perspective of male and female students. This indicates that the usability factors that characterize the blended learning method in accounting courses have a clear impact on the perceived benefit related to male and female students.

Second Hypothesis:

There is a significant effect at the significance level (0.05) of the perceived utility factors on the attitude towards the use of blended learning in accounting from the perspectives of male and female students.

Table 5 Simple linear regression of perceived utility factors on the attitude towards the use of blended learning

Model	Sum of Squares	df	Mean Square	F	Sig
Regression	19.679	1	19.679	74.215	0.000

Residual	51.972	196	0.265		
Total	71.652	197			

According to Table 5, the moral value of blended learning in the accounting courses is 0.000, indicating that the perceived benefits expected from the use of blended learning significantly influence the attitude of male and female students towards this method of learning in accounting specialization courses. Accordingly, both male and female students perceive that blended learning can be beneficial and has a positive impact towards using it in accounting courses.

Third Hypothesis:

There is a significant effect at the level of significance (0.05) of usability factors on the attitude towards the use of the blended learning method in accounting courses from the perspectives of male and female students.

Table 6 Simple linear regression of blended learning usability factors on the attitude of its use in accounting courses

Model	Sum of Squares	df	Mean Square	F	Sig
Regression	14.865	1	14.865	51.307	0.000
Residual	56.786	196	0.290		
Total	71.652	197			

There is a 0.000 moral value indicated in Table 6, which indicates that the ease of use of blended learning significantly affects male and female students' attitudes toward its use in accounting courses. Clearly, the ease of use of blended learning in accounting courses contributed positively on students' learning.

7. Conclusion and Recommendations

In conclusion, the ease of use of blended learning has contributed to the high perceived benefit of male and female students in accounting specialization courses. In addition, the perceived benefit of blended learning helped to build a positive attitude among the students toward its use in accounting courses. Moreover, the ease of use of blended learning has contributed to the orientation of students toward blended learning and its implementation in accounting specialization courses. In addition, the researcher recommends that, to provide specialized courses for teachers in the use of blended learning in the design of accounting courses. Furthermore, increasing training courses for male and female students in a way that enables them to deal with blended learning easily and conveniently. Also, adding a course in the first year on e-learning through the Blackboard learning management system, can enable students to develop their skills in using blended learning.

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