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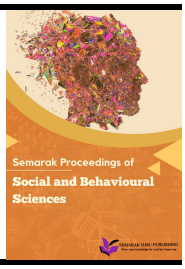

Factors Affecting Adapotion of Accounting Software among Accounting Graduates at Perak

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ABSTRACT

The purpose of this research was to examine the factors affecting the adoption of accounting software among accounting graduates at Perak. The study analyzes the factors which includes Perceived Ease of Use of Accounting Software, Attitude Towards Using Accounting Software and Perceived Usefulness of Accounting Software. This study used Technology Acceptance Model to study the relationship between the independent variables and dependent variable and were roughly explained in the study. Besides that, the data for this research was gathered via a questionnaire survey that was distributed using the purposive sampling approach. The IBM SPSS Statistics Version 27.0 software was used to collect and analyze a total of 91 completed surveys from accounting graduates at Perak who are working at accounting firms or organizations at Perak. The findings revealed that all factors had a significant impact on the adoption of accounting software. The findings of this study contributed to the field adoption of accounting softwareresearch, as just a few studies on adoption of accounting software among accounting graduates had been undertaken, particularly in Perak. It was suggested that a comparison study be conducted to assess adoption of accounting software among accounting graduates at Perak.

Keywords: Adoption of accounting software; perceived ease of use; attitude towards using and perceived usefulness of accounting software; organizations; accounting graduates

1. Introduction

This study aims to explore the factors affecting the adoption of accounting software among accounting graduates in Perak. The study's participants will consist of accounting graduates currently employed at various firms and organizations within Perak. The independent variables under consideration include Perceived Ease of Use, Attitude Toward Using, and Perceived Usefulness of Accounting Software, with the goal of examining how these factors potentially impact the adoption of accounting software. This chapter opens with an overview of the research's purpose and objectives, followed by the formulation of the problem statement, research objectives, research questions, and hypotheses. Additionally, it discusses the study's significance, outlines the chapter structure, and concludes with a conclusion of the chapter [1-14].

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1.1 Problem Statement

Around 46% of accounting graduates either do not fully utilize accounting software or lack adequate understanding of it, even with its numerous benefits. Research by Tempone *et al.,* (2012) and Madison & Treacy (2003) indicates that employers value proficiency in software, particularly tools like Excel, as a key skill for new employees. Yet, many graduates often lack sufficient practical experience. Obstacles include minimal integration of software training within accounting programs, which remain primarily theoretical. Educators also face challenges like time constraints and rigid curricula that limit the ability to expand software-focused training (ASBBS, 2012; International Education Studies, 2011). Here, Muneerali(2020) [1] noted that a number of factors, such as the software's cost and complexity, have an impact on the adoption of accounting software among accounting graduates. The successful integration of new technologies in the workplace hinges on the provision of effective training and support for employees. Brakmann (2023) emphasizes that comprehending how to utilize these technological tools is essential for organizational achievement, indicating that simply rolling out technology without thorough training is inadequate. Baldwin and Ford (1988) reinforce this idea by stating that continuous support is crucial for retaining and applying skills,arguing that training must be an ongoing effort rather than a one-off event. Similarly, Whatfix (2024) advocates for a blended learning strategy that merges traditional classroom instruction with digital training methods, enhancing both engagement and adaptability among employees. IR.com (2023) notes that well-structured training programs can boost job satisfaction and mitigate frustration that often results from insufficient support. Additionally, King, Lacity, and Willcocks (2015) highlight the importance of aligning training initiatives with both individual and organizational objectives to facilitate effective technology adoption. A lack of adequate guidance and support can result in graduates feeling both overwhelmed and disheartened, which may ultimately cause them to give up on using the software. Studies show that insufficient clarity in instructions and a lack of continuous support can adversely affect users' self-assurance and willingness to engage with new technologies (Hartnett, 2015; Chiu,2021). Overall, these studies underscore the critical need for organizations to prioritize comprehensive training and ongoing support to fully leverage the advantages of technological advancements.

The factors influencing the adoption of accounting software include age, gender, and computer literacy. Studies reveal that younger individuals, particularly those with advanced computer skills, are more likely to embrace and effectively use accounting software (Alamin *et al.,* 2015; Patil *et al.,* 2020). Additionally, research indicates that male graduates engage with these technologies more often than female graduates, underscoring a trend where enhanced computer literacy is associated with a greater ability to utilize technological tools (Venkatesh *et al.,* 2011; Zhang *et al.,* 2021). A major determinant influencing accounting graduates' adoption of accounting software is its cost. Accounting software in this context might be costly, especially for accounting graduates who are still unemployed and do not have a steady source of income, as Weber & Schütte (2019) noted. Especially if graduates are unaware of the possible advantages of using the program, the high cost of accounting software might be an important obstacle to adoption (Al Hadwer *et al.,* 2021). Complexity of the software is another element that influences accounting graduates adoption of accounting software. According to Contractor and Taska (2022), accounting software can be complex, making it difficult for certain graduates to navigate and use efficiently. Accounting graduates who are not familiar with accounting software may need guidance in order to learn how to use it properly, as mentioned by Qader *et al.,* (2022). Additionally, Nizam's (2020) study looked into how accounting graduates adopted accounting software and the influence of educational factors on such adoption. According to the study, studies show that graduates with strong educational backgrounds in accounting and

significant exposure to modern technologies tend to engage more confidently with accounting software (Alamin *et al.,* 2015; Dzuranin *et al.,* 2018). Moreover, employers consistently emphasize the importance of ICT (Information and Communications Technology) skills for career success, indicating that a well-rounded educational experience that includes technology integration is essential for preparing students for the workforce (Lyon, 2020; Oliver *et al.,* 2011).

Another important aspect in accounting graduates use of accounting software is their perception of its benefits. According to Raewf and Jasim (2020), there are several advantages to utilizing accounting software, such as enhanced accuracy, increased productivity, and decreased work. For accounting graduates who are unfamiliar with the software, these advantages might not be evident right away. Furthermore, because they believe accounting software may threaten their chances of finding employment in the future, some graduate could be refusing to use it (Weber & Schütte, 2019). Many accounting graduates view the process of learning accounting software as a fruitless endeavor, largely due to concerns that automation could eventually eliminate the need for human accountants. This perspective is supported by findings that suggest an increasing reliance on automated systems which include accounting software raises apprehensions about job security among newcomers to the profession (MacKenzie & Voyer, 2022; Windes, 2023). Accounting graduates may develop an unfavorable opinion of accounting software as a result of this perception being supported by the media and other sources for the automation (Qader *et al.,* 2022).

A significant barrier to adopting accounting software is often the lack of adequate technical infrastructure within firms. Many organizations, particularly smaller ones with limited resources, may find their IT systems outdated or insufficient to support modern software requirements. This deficiency can hinder the effective utilization of advanced accounting tools, which generally rely on current hardware and stable internet connections (Aboelmaged, 2014). For example, if a firm's servers are not capable of handling the software's demands, this can lead to inefficiencies and slow processing times, detracting from the intended productivity benefits (Thong, 1999). When employees are faced with frequent technical issues, they may be less inclined to engage fully with the software, as they often need to troubleshoot instead of focusing on their core accounting tasks (Hwang & Grant, 2011). Thus, without a commitment to upgrading technological resources, firms may find their employees less motivated to embrace new software tools, ultimately affecting overall adoption

Another considerable challenge in adopting accounting software is the resistance to change that can exist within organizations. This resistance is often rooted in a preference for traditional manual processes, particularly among long-term employees who may distrust newer technologies. Consequently, accounting graduates might find themselves in environments that discourage the use of modern tools, as they are pressured to adhere to established methods (Appelbaum *et al.,* 2017). When a company's culture prioritizes stability and is hesitant to embrace innovation, employees may be less willing to adopt new software solutions, fearing disruption to their familiar routines (Klaus, Wingreen, & Blanton, 2015). Moreover, if employees perceive that new software does not integrate well with their existing workflows, they may become even more resistant, leading to friction during the transition (Alvesson & Sveningsson, 2015). Graduates familiar with modern accounting software might feel constrained in such environments, which could result in diminished enthusiasm for utilizing these tools (Lewin, 1951). To address this issue, it is essential for organizational leaders to foster a culture that embraces change and encourages employees to adapt, which can significantly enhance the acceptance of new technologies (Kotter, 2012).

1.2 Research Questions

i. Does perceived ease of use of accounting software affects adoption of accounting software?
ii. Does attitude towards using accounting software affects adoption of accounting software?
iii. Does perceived usefulness of accounting software affects adoption of accounting software?

1.3 Research Objectives

i. To examine the effects of perceived ease of use of accounting software on adoption of accounting software.
ii. To examine the effects of attitude towards using accounting software on adoption of accounting software.
iii. To examine the effects of perceived usefulness of accounting software on adoption of accounting software.

1.3 Research Significance

The investigation into the factors that influence accounting graduates' adoption of accounting software represents a significant addition to the fields of accounting education and technology adoption. This study seeks to explore the elements that affect graduates' decisions to use accounting software and how their educational experiences prepare them for future use. One of the primaries aims of this research is to provide valuable insights into the choices made by accounting graduates regarding software utilization. This information will be particularly useful for software developers and educators, enabling them to refine their products and curricula to better address the needs of this specific group. Furthermore, the study will enrich the current understanding of technology adoption among accounting professionals.

Additionally, the study will investigate how accounting education helps graduates become proficient users of accounting software. The results of this study will assist in determining any gaps in the current curriculum for accounting education. Especially with relation to teaching accounting graduates how to utilize accounting programs. Examining the efficiency of the present accounting curriculum, the research can offer recommendations for how to enhance the accounting education curriculum in training graduates for the workforce of the future. Additionally, the research will look into any obstacles preventing accounting graduates from using accounting software. To determine what kind of influence each has on accounting graduates' decision to adopt accounting software, factors such perceived ease of use, attitude toward using accounting software, and perceived usefulness of accounting software will be investigated. The study will identify the challenges to adoption and offer solutions to get around them.

Identifying the factors that influence software adoption is crucial for accounting firms and employers as it helps them better understand the needs and expectations of recent graduates entering the workforce. This knowledge can shape recruitment strategies, training initiatives, and the overall integration of technology in the workplace. By aligning their practices with what graduates prefer, companies can improve employee satisfaction and productivity, which ultimately benefits their operations (Davis, 1989). Furthermore, the results of this study can contribute to the larger conversation about digital transformation in the accounting field, offering valuable insights that can

assist policymakers and industry leaders in developing effective strategies to encourage technology adoption among new professionals (Köhler & Wöhrmann, 2020).

In summary, the outcomes of this study will provide valuable insights for accounting educators, software developers, and accounting graduates regarding the importance of using accounting software in today's digital era. By highlighting the factors that affect students' decisions to adopt such software, this research can contribute to the improvement of the accounting curriculum, better preparing students for future job prospects. Furthermore, the findings will be beneficial for software developers, who can leverage this information to create accounting software that is more user-friendly and tailored to the needs of accounting graduates.

2. Literature Review

The literature review assesses the relationship between the dependent and independent variables. As mentioned in Chapter 1, the dependent variable for this study is the adoption of accounting software among accounting graduates. The independent variables consist of the perceived ease of use, attitude toward using, and perceived usefulness of the software, all of which contribute to its adoption. This research is significantly connected to the Technology Acceptance Model, which underscores these relationships.

2.1 The Adoption of Accounting Software among Accounting Graduates

Accounting software is a crucial component of an organization's accounting operations; it is used for anything from tax reporting and product creation to simple invoicing and payments. It also helps with bank account reconciliation, customer service, and the preparation of analytical financial statements that facilitate the company's smooth and stable growth. Thottoli (2020) asserts that the use of specific accounting software affects automation in the accounting data management system from scheduling to correctness and data security for both academic and professional development. Additionally, using specific accounting software increases the accounting system's speed. The choice of this accounting software was made after considering a number of phenomena and the program's specifications in relation to its functionality and scalability in order to identify the accounting system's problem.

Before choosing accounting software for accounting graduates, a variety of criteria must be taken into account, regardless of the program's performance. Accounting graduate choose accounting software by considering its various capabilities and choosing it according to the software application's word requirement specifications. In the same way that the use of advanced technology and various software is expanding across industries, accounting software is also being used by more businesses to boost stability. This research includes the several factors that determine whether computer software is eligible and adaptable for accounting graduates. When choosing the accounting subject, the study took into account the derived dependent variable and how it related to the independent factors. Furthermore, this section describes the most appropriate theory for the dependent variable and develops hypotheses based on the independence to determine how they connect to the chosen dependent variable.

The research focuses on developing the correlation between these dependent variables and other independent factors (Al Hadwer *et al.,* 2021). The processing of data, data management, and preserving correctness and transparency in the accounting data are the primary goals of using this accounting software.

2.2 Relationship Between the Perceived Ease of Use and Adoption of Accounting Software among Accounting Graduates

"Perceived ease of use" is thought to be a predictor of reported advantages. Furthermore, there are different views that are influenced by external circumstances. Additionally, prior research has demonstrated that increasing a technology's usability will increase gradute's desire to utilize it. Therefore, in order to boost the adoption of accounting software, its "perceived ease of use" attribute needs to be enhanced to make it more acceptable for use (Tahar *et al.,* 2020). Over the past 20 years, a number of studies have demonstrated that performance expectancies to use is highly impacted by "perceived ease of use," either directly or indirectly through its influence on "perceived usefulness."

Several real-life examples highlight this connection. QuickBooks Online is a popular accounting software known for its user-friendly design, which allows even those with minimal accounting experience to manage their finances effectively. A study by Luthra *et al.,* (2020) found that students who used QuickBooks felt more confident in their accounting abilities compared to those using more complicated software. This perception of ease influenced their decision to utilize QuickBooks during internships and entry-level roles. Likewise, Xero, a cloud-based accounting platform, is recognized for its ease of use, which many accounting graduates have reported enhances their productivity. Research by Chan *et al.,* (2018) indicated that graduates preferred Xero over more complex desktop options, and their comfort with the software encouraged them to advocate for its implementation in their workplaces. Therefore, based on the explanation given above, a hypothesis might be made that:

i. H10: There is no positive relationship between perceived ease of use and adoption of accounting software
ii. H1A: There is a positive relationship between perceived ease of use and adoption of accounting software

2.3 Relationship Between Attitude Toward Using Accounting Software and the Adoption of Accounting Software among Accounting Graduates

One way to think about a person's attitude toward their activity is as a combination of their purpose to conduct as well as their behavior and how they interpret it. The operator's intention about the use of technology is directly related to their mindset. When a customer has positive opinions about the system and adopts a "positive attitude" toward it, this suggests that the user is more motivated to use the technology (Damerji & Salimi, 2021). When deciding which accounting software application to use, the user's mindset must include the common beliefs about conduct in addition to the importance of observing specific traits.

Several examples illustrate this relationship. For instance, Sage 50cloud is an accounting software that many students are introduced to during their studies. A study by Alsharif *et al.,* (2020) revealed that accounting students who had positive experiences with Sage 50cloud, often through internships or coursework, were more likely to utilize it in their professional lives.

Participants noted that the software's features, like its ability to easily generate financial reports and manage accounts, positively influenced their perception, prompting them to advocate for its use in their firms.

Another relevant example is FreshBooks, a cloud-based accounting solution tailored for small businesses. Research by Sulaiman *et al.,* (2021) found that accounting graduates who engaged in training programs that showcased FreshBooks' user-friendly design and practical benefits developed

a positive attitude toward the software. Graduates indicated that these positive training experiences played a crucial role in their decision to adopt FreshBooks for tasks such as managing client accounts and invoicing early in their careers. This favorable attitude not only increased their comfort level with the software but also motivated them to recommend it to their colleagues.

Supporting evidence further underscores the link between attitudes toward software and actual adoption rates. A study by Venkatesh *et al.,* (2003) found that positive attitudes greatly enhance user acceptance of information technology, including accounting software. Their findings suggest that when graduates view a software's advantages and usability positively, they are more likely to incorporate it into their everyday routines. Furthermore, a survey by Hong *et al.,* (2020) among accounting graduates indicated that those with positive attitudes towards accounting software reported higher levels of adoption in their workplaces. The study revealed that these graduates felt more competent and confident using the software, which led to greater efficiency and effectiveness in their accounting tasks.

Thus, a hypothesis that may be made based on the description above is:

i. H20: There is no positive relationship between attitude toward using accounting software and the adoption of accounting software
ii. H2A: There is a positive relationship between attitude toward using accounting software and the adoption of accounting software

2.4 Relationship Between Perceived Usefulness and Adoption of Accounting Software among Accounting Graduates

A person observes or displays positive or negative emotions that correspond with their activity. A key element of user activity is the notion of planned behavior, and there is a significant correlation between system use and performance expectancy to use it. By way of performance expectation or mentality, other factors, however, only marginally affect the actions of consumers indirectly. Perceived usefulness is a term used to describe how much an individual believes using accounting software will help him. A high degree of "perceived usefulness" in accounting software, according to Va, appears to be characterized by a user's perception of the program's strong user correlation (Chan *et al.,* 2019).

Zoho Books stands out for its extensive automation capabilities and seamless integration with other applications. A study by Jain and Bhatia (2021) found that accounting graduates who used Zoho Books found it particularly beneficial for managing intricate accounting tasks like expense tracking and inventory management. The software's automation features not only saved time but also minimized errors, reinforcing graduates' positive views on its usefulness. Consequently, many graduates opted to utilize Zoho Books in their early careers, especially within startups needing efficient accounting solutions.

Accordingly, it is possible to speculate, based on the hypothesized above, that:

i. H30: There is no positive relationship between perceived usefulness and adoption of accounting software
ii. H3A: There is a positive relationship between perceived usefulness and adoption of accounting software

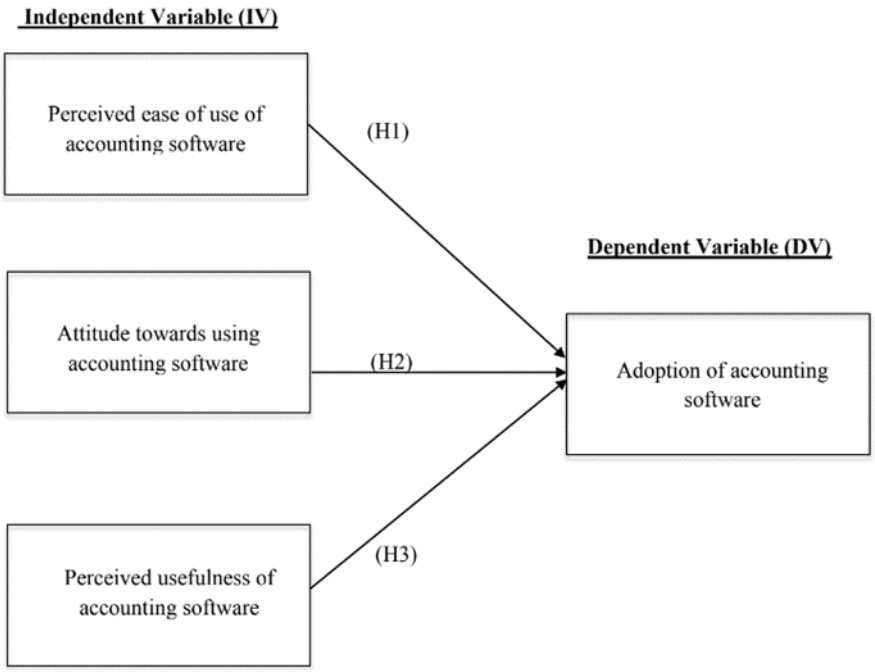

Fig. 1. Conceptual framework
Source: Develop for research purposes

3. Research Methodology

This chapter will outline the methodology used to assess the relationship between the relevant factors affecting the adoption of accounting software among accounting graduates at Perak. It will address aspects such as survey, research design, data collection techniques, sample strategy, research instruments, construct measurements, data processing, data analysis and conclusions. Additionally, it will explain how to conduct research and gather data to respond to the research questions.

The study employs quantitative methods, with the adoption of accounting software as the dependent variable. The independent variables include components from the Technology Acceptance Model, namely perceived ease of use, attitude toward using, and perceived usefulness of accounting software. The purpose of this research is to test the hypotheses and clarify the relationships among the variables. The subjects of this study were accounting graduates in Perak, with data gathered through questionnaires.

3.1 Sampling Technique

Using the technique of sampling, a sample group is chosen from the target population. Sample techniques can be broadly classified into two categories: probability sampling and non- probability sampling. By using probability sampling, each member of the population has an equal chance of being chosen for the sample. According to Taherdoost (2016), non-probability sampling is frequently employed in qualitative research with small sample sizes, such as case study research.

Probability sampling involves selecting participants randomly, ensuring each member of the population has an equal opportunity to be chosen. This approach produces a sample that mirrors the larger population, making it ideal for studies where the goal is to generalize findings statistically. Techniques such as simple random sampling, stratified sampling, and cluster sampling are commonly

used in quantitative research, helping to draw reliable conclusions that extend beyond the sample itself (Statistics Solutions, 2023; Trochim, 2006).

In contrast, non-probability sampling does not involve random selection, meaning not all members have an equal likelihood of inclusion. Methods like convenience sampling, purposive sampling, and snowball sampling allow researchers to choose participants based on accessibility, relevance, or specific characteristics. Although non-probability sampling lacks the generalizability of probability sampling, it is highly useful in exploratory or qualitative studies where detailed insights from specific subgroups are sought. This approach is especially valuable when random sampling is impractical, allowing researchers to capture focused insights from particular groups relevant to the study's objectives (Majid, 2018; International Journal of Quantitative and Qualitative Research Methods, 2023).

As per our research, we have used non- probability sampling, this sampling helps to select specific criteria individuals as our respondents who are only accounting graduates at Perak excluding general respondents. To address the specific requirements of this study, we opted for non-probability sampling, focusing particularly on accounting graduates in Perak. This sampling method is ideal for our research because it allows us to target a distinct subset of the population that aligns directly with our study objectives, as opposed to including a broader range of respondents.

Since our research aims to gather insights specifically from accounting graduates, we utilized purposive sampling, a form of non-probability sampling. Purposive sampling enables researchers to intentionally select participants based on certain characteristics relevant to the research questions (Etikan *et al.,* 2016). This approach is particularly effective for studies that seek in-depth, focused insights from a specialized group (Majid, 2018). By choosing participants who fulfill specific inclusion criteria, purposive sampling improves the relevance of the data and ensures that the findings are especially pertinent to our target demographic accounting graduates in Perak.

This methodology aligns with practices in qualitative and exploratory research, were the emphasis is on understanding the perspectives of a specific group rather than aiming for broad generalizations (Palinkas *et al.,* 2015). Additionally, non-probability sampling prioritizes the quality of insights over general statistical representation, making it suitable for capturing the nuanced experiences and viewpoints of a defined respondent group (Statistics Solutions, 2023). This emphasis enhances our ability to provide detailed information that contextualizes the experiences of accounting graduates in Perak, aligning with our goal of collecting insights specific to this demographic within a qualitative research framework.

3.1 Sampling Size

Sampling size refers to the number of observations or data points included in a statistical sample, which is vital for research design and significantly impacts the reliability and validity of the findings. A carefully determined sampling size ensures that the sample accurately represents the population, allowing researchers to make generalizations with a certain level of confidence. Cochran (1977) emphasizes that it is crucial for the sample size to be sufficient to reduce sampling error and enhance the accuracy of estimates. Generally, a larger sample size yields more reliable data, as it minimizes the margin of error and boosts the statistical power of tests.

Sample size is a vital element of research design that significantly affects the validity and reliability of the study's results. A suitable sample size boosts the statistical power of the research, enabling researchers to identify meaningful effects and make sound conclusions (Fowler & Lapp, 2018). Several factors influence the determination of an appropriate sample size, including the desired

confidence level, acceptable margin of error, and the variability within the population (Sullivan, 2012).

The minimum sample size required can depend on the research goals and characteristics of the population in question. Generally, it is suggested that a sample size of at least 30 is ideal for most statistical analyses, as this is recognized as the minimum for achieving a normal distribution, in line with the Central Limit Theorem (Creswell & Creswell, 2017).

Conversely, while there is no definitive maximum limit for sample size, practical constraints such as time and available resources must be considered. Very large samples may lead to logistical complications without necessarily yielding proportional enhancements in accuracy or reliability. Research suggests that once a sample exceeds approximately 1,000 to 2,000 respondents, the benefits regarding data quality and analysis often plateau (CloudResearch, n.d.; Trochim, 2006). Therefore, researchers must find a balance between ensuring adequate statistical power and maintaining practical feasibility in their sample size decisions.

This research study will include a sample of 17 accounting firms and organizations located in Perak. To ensure sufficient statistical power, a minimum of 91 respondents is necessary due to the involvement of three independent variables. To meet this requirement, the study will aim to gather responses from 91 participants by distributing questionnaires via email and QR codes at their locations.

4. Discussion

4.1 Perceived Ease of Use

The null hypothesis (H0) asserts that there is no significant relationship between perceived ease of use and the adoption of accounting software among accounting graduates in Perak. On the other hand, the alternative hypothesis (H1) indicates that such a relationship does exist. The analysis in the Figure 2 reveals that the independent variable, perceived ease of use, has Cronbach's Alpha coefficient of 0.929, demonstrating excellent reliability and consistency. Additionally, Apart from that, the table also displays the statistical significance, p, of 0.002, which means that Perceived Ease of use has a 'Significant' relationship with adoption of accounting software among accounting graduates at Perak. Given that $p < \alpha$ (0.05), it indicates strong evidence against H10. Thus, H10 shall be rejected, and H1A is to be retained.

Variable	Coefficient of Cronbach's Alpha	Multiple Regression (Significant Value)
Perceived Ease of use	0.929	0.002

Fig. 2. A proportional result of perceived ease of use variable in Cronbach's Alpha and multiple regression

When accounting graduates believe that software is user-friendly, they tend to feel more capable of using it effectively. This boost in confidence can lead to a greater likelihood of adopting the software, as they are less daunted by complicated interfaces (Venkatesh & Davis, 2000). With limited time to learn new tools, accounting graduates benefit from software that is easy to navigate. If they perceive a software as straightforward, they can master it more quickly, which is essential in a fast-paced academic setting (Abdul-Ghani *et al.,* 2020). Graduates are more inclined to adopt software they believe will improve their efficiency. When they recognize a connection between ease of use and increased productivity, they are more motivated to incorporate the software into their accounting tasks (Moon & Kim, 2001).

To sum up, the investigation into the relationship between perceived ease of use and the adoption of accounting software among accounting graduates in Perak, conducted at a 95% confidence interval, indicates that the findings from the sample data are highly significant and are consistent with the overall population of accounting graduates in that area.

4.2 Attitude Towards Using Accounting Software

The null hypothesis, H2o, asserts that there is no significant relationship between attitudes toward using accounting software and the adoption of accounting software among accounting graduates in Perak. In contrast, the alternative hypothesis, H2A, claims that a significant relationship exists. According to the Figure 3, the independent variable—Attitude toward using accounting software—shows a coefficient of 0.919 in the Cronbach's Alpha analysis, indicating an "Excellent" level of reliability and internal consistency, as noted by Tavakol and Dennick (2011). Additionally, the statistical significance value (p) is 0.007, which implies that attitudes toward using accounting software are significantly related to its adoption among accounting graduates in Perak. Given that $p < \alpha$, this provides strong evidence against H2o, leading to the conclusion that H2o should be rejected in favor of H2A.

Variable	Coefficient of Cronbach's Alpha	Multiple Regression (Significant Value)
Attitude towards using accounting software	0.919	0.007

Fig. 3. A proportional result of attitude towards using accounting softwarre in Cronbach's Alpha and multiple regression

When graduates hold a favorable view of accounting software, they are more likely to actively engage with it. If they recognize the software as beneficial and relevant to their careers, this intrinsic motivation can lead to more effective learning and usage (Ajzen, 1991). Graduates with a positive attitude are likely to see the software as valuable for their professional development. They may believe that mastering such tools will enhance their employability and competitiveness in the job market (Teo & Noyes, 2016). Social norms and peer perceptions can shape attitudes toward technology. If graduates notice their peers using and valuing the software, they may develop similar positive feelings, further encouraging their own willingness to adopt the technology (Bandura, 1986).

As a result, the data obtained from the respondents is highly significant and aligns closely with the population of accounting graduates in Perak. This supports the analysis of the relationship between attitudes toward using accounting software and its adoption among accounting graduates in Perak, evaluated at a 95% confidence interval.

4.3 Perceived Usefulness of Accounting Software

The null hypothesis, H3o, claims that there is no significant relationship between the perceived usefulness of accounting software and its adoption by accounting graduates in Perak. In contrast, the alternative hypothesis, H3A, suggests that such a significant relationship does exist. As shown in Figure 4, the perceived usefulness variable has a Cronbach's Alpha coefficient of 0.924, indicating an 'Excellent' level of reliability and internal consistency, as cited by Tavakol and Dennick (2011). Furthermore, the statistical significance is recorded as $p < 0.001$, which indicates a 'Significant' relationship between perceived usefulness and the adoption of accounting software among these

graduates. Since $p < \alpha$, this provides strong evidence against H3o, leading to the conclusion that H3o should be rejected in favor of H3A.

Variable	Coefficient of Cronbach's Alpha	Multiple Regression (Significant Value)
Attitude towards using accounting software	0.924	< .001

Fig. 4. A propotional result of perceived usefulness of accounting software in Cronbach's Alpha and multiple regression

When accounting graduates understand that learning specific software will support their career goals and boost their employability, they are more likely to embrace it. This perception of usefulness is closely linked to their motivation to engage with the technology (Teo & Noyes, 2016). Graduates who find the software valuable typically enjoy a more positive learning experience. Practical applications of the software in real-life scenarios enhance their engagement, making them more likely to adopt and use it effectively (Moon & Kim, 2001) Consequently, the results from the sample data gathered from respondents are both significant and consistent with the overall population of accounting graduates in Perak. This analysis focuses on the relationship between the perceived usefulness of accounting software and its adoption among these graduates, evaluated at a 95% confidence interval.

5. Implication of the Study

The factors influencing the adoption of accounting software among accounting graduates have significant implications for both educators and software developers. Understanding these factors can enhance the integration of such software in educational contexts and improve graduates' competence in using these tools. A major factor is perceived usefulness; positive reviews from peers or users who have effectively utilized the software can increase its perceived value. When graduates hear testimonials and experiences from others, it reinforces the software's effectiveness, motivating them to adopt it based on the benefits highlighted by their peers (Ajzen, 1991). Research has shown that graduates are more inclined to utilize accounting software if they perceive it as advantageous for enhancing efficiency and accuracy in their work. The Technology Acceptance Model (TAM) highlights the importance of perceived usefulness as a significant factor in the adoption of technology (Davis *et al.,* 1989; Venkatesh *et al.,* 2011). Consequently, accounting education programs that emphasize the practical benefits of software, such as saving time and reducing errors, can greatly impact graduates' perceptions and their willingness to adopt these technologies (Abd. Hamid *et al.,* 2016). Additionally, a study by Kauffman and O'Reilly (2015) found that demonstrating how software can streamline accounting processes and enhance decision-making significantly improved graduates' views on its usefulness.

Another crucial factor is ease of use. Graduates are more inclined to explore a software's features if they find it easy to navigate. This accessibility encourages them to experiment with various functionalities, leading to a deeper understanding of the software and a higher likelihood of adoption (Davis *et al.,* 1989). When accounting organizations incorporate user-friendly software training, it can significantly boost graduates' confidence, encouraging them to utilize these tools in their professional settings, a smooth user experience minimizes frustration and enhances engagement, which can lead to improved adoption rates (Chen & Chengalur-Smith, 2015). Furthermore, an individual's attitude toward the software plays a crucial role in their willingness to adopt it. Positive attitudes are often

influenced by previous experiences as well as the perceived ease and usefulness of the technology (Ajzen, 1991). When accounting organizations create a supportive learning atmosphere around the use of technology, they can positively affect graduates' attitudes, making them more open to integrating software into their accounting practices, Furthermore experiences that encourage collaboration and support from instructors can further enhance graduates' positive outlook towards adopting new technologies (Hartnett, 2015). Studies indicate that peer collaboration and encouragement from organizations significantly increase the likelihood of accounting graduates engaging with new technological tools (Fisher & Frey, 2015; Hsieh *et al.,* 2017).

6. Limitations of the Study

6.1 Time Constraint

Time is a critical factor in producing high-quality, reliable, and insightful research. Unfortunately, this study was conducted within a limited timeframe of just 14 weeks. This duration is relatively short for completing a comprehensive research project. The process involved planning research subjects, reviewing existing literature, distributing surveys for data collection, and analyzing the gathered data, all of which typically require more time to ensure thoroughness. Consequently, the challenge of completing the study within the specified 14 weeks became apparent. The time constraint also meant that we had to reduce the sample size to a manageable level that could yield results in a timely manner. With a longer timeframe and a larger sample size, the findings could potentially be more accurate and robust.

6.2 Limitations in Primary Data Collection and Analysis

As this was one of our initial research projects, we, as researchers, faced challenges due to our limited knowledge and expertise in gathering original data. Consequently, the processes of collecting and analyzing data proved to be both difficult and time-consuming. The task of conducting and processing primary data to meet standard requirements is particularly challenging for researchers without the necessary skills and practical experience in data collection. Nonetheless, through our academic endeavors, we were able to enhance our skills and knowledge essential for conducting research. This improvement enabled us to effectively use SPSS software, which facilitated accurate results and allowed us to successfully complete the study.

6.3 Limitations in Sampling Technique

The study employed purposive sampling to identify participants most relevant to the research question, specifically targeting accounting graduates working at several firms and organizations in Perak. These included companies such as CSE Logistics, H.C Wong & Chew Plt, SSE Industries Sdn Bhd, Narayan & Co, C Mani & Co, MK & Associates, Hills & Cheryl Corporate Advisory, Rubberex, Francis Tan & Co, AK Woo & Associates, Unisem, LBCO Advisory, Chan & Co, Daikin Malaysia Sdn Bhd, Raven Corporations, Shukri Yusof & Co, NSM & Co and several others. To ensure participant privacy, permission was required before distributing questionnaires, and Google Forms could not include identifying details like organization names due to confidentiality concerns. Furthermore, we unable to include these graduates' necessary information such as organization name in google form as it against the private and confidential. But we able to know the firms and organizations name as a result of notes taken when distributing questionnaires at the door.

However, the research faced limitations related to the data collection method. Since responses were gathered through self-administered online questionnaires, there is a possibility of reduced data reliability. Some participants might not have taken the questionnaire seriously, which could affect the accuracy of their responses. The online format also presents challenges in assessing the level of sincerity in responses, as researchers cannot directly monitor participants' engagement with the questions.

Table 4.9 : ANOVA

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1366.601	1	1366.601	259.317	<.001[b]
	Residual	474.301	90	5.270		
	Total	1840.902	91			

a. Dependent Variable: ADOPTION
b. Predictors: (Constant), INDEPENDENT

(a)

Table 4.6: Cronbach's Alpha Reliability

Variables	Cronbach Alpha	Number of items
Dependent Variables		
Adoption of accounting software	0.921	6
Independent Variables		
Perceived ease of use of accounting software	0.929	6
Attitude towards using accounting software	0.919	6
Perceived usefulness of accounting software	0.924	5

Source: Developed for research

(b)

Table 4.8: Model Summary

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.862[a]	.742	.739	2.29565

a. Predictors: (Constant), INDEPENDENT

Source: Developed for research

(c)

Fig. 5. Figure and tables

7. Recommendation for Future Studies

To produce a more comprehensive and detailed research report, future researchers should consider several key suggestions. One primary point is the need for sufficient time management, as research requires extensive planning. A structured timeline and clear plan for each report section are essential. Even within a 14-week timeframe, activities such as selecting a topic, reviewing relevant literature, distributing questionnaires, and analyzing data are all time-intensive and require careful scheduling to ensure completion.

Furthermore, due to time constraint, our sample size have been limited to 91 respondents. Therefore, expanding the sample size in research can greatly improve the accuracy, consistency, and broader applicability of the findings. By increasing the sample, researchers boost statistical power, which enhances the likelihood of detecting real effects within the population and reduces the risk of overlooking important results. A larger sample also decreases the margin of error, making outcomes more precise and representative.

Entering data and variables into SPSS can be a time-consuming task, particularly for researchers who are less familiar with operating the program. To manage this effectively, it is essential for future researchers to create a structured plan and timeline for each component of their report. Maintaining strict adherence to a well-defined research framework can help streamline the process and ensure that all steps are completed efficiently.

8. Conclusion

This research investigated the factors influencing the adoption of accounting software among accounting graduates in Perak, focusing on three main variables: perceived ease of use (PEU), perceived usefulness (PU), and attitude towards using the software. Guided by the Technology Acceptance Model (TAM), this study aimed to better understand how these factors impact graduates' willingness and readiness to adopt accounting software as part of their professional skill set. In conclusion, this study confirmed that perceived usefulness, perceived ease of use, and attitude towards using are key factors influencing accounting graduates' adoption of accounting software. Perceived usefulness emerged as the most influential factor, suggesting that the software's perceived benefits in enhancing professional tasks significantly drive adoption intentions. This highlights a practical implication for educational institutions and software developers to focus on demonstrating the tangible benefits of accounting software in training and professional development.

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