

UNIVERSITI TEKNOLOGI MARA

**INVESTIGATING THE FACTORS INFLUENCING
USER ACCEPTANCE AND ATTITUDE
TOWARDS TECHNOLOGY USAGE IN ONLINE
LEARNING**

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ABSTRACT

The adoption of technology in Malaysian education has been accelerated by the COVID-19 pandemic, but many students still prefer traditional methods. Accounting students face challenges with the sudden switch to online learning due to their preference for face-to-face classes and limited IT knowledge. Poor internet coverage in rural areas also hinders online learning. To address these issues, infrastructure support and digital skill development are essential. This research aim is to investigate the factors influencing user acceptance and attitude towards technology usage in online learning among accounting students in UiTM. In this study, the researcher is based on data obtained from a survey questionnaire that gather information about performance expectancy (PE), effort expectancy (EE), social influence (SI), facilitating conditions (FC), and attitudes towards technology adoption in online learning that involved 401 respondents. However, only two out of five hypotheses were significant: PE and FC. The moderation tests for attitude, gender, and age on various variables did not yield significant results, indicating no moderation effects. The statistical analysis and interpretation revealed that only PE and FC had significant effects among the independent variables. EE and SI showed insignificant relationships with behavioral intention. The moderating effects of attitude, gender, and age were inconsistent, with some variables showing no moderation effect. Specifically, attitude only moderated FC and EE on behavioral intention, while gender and age had moderating effects only on FC. PE and SI did not show significant moderating effects on behavioral intention. Thus, this study can give an impact towards Malaysia intuitions and accounting students in order to actively use online learning after the pandemic of COVID-19.

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CHAPTER ONE

INTRODUCTION

1.1 Introduction

In December 2019, Covid-19 started as a global infectious disease in Wuhan and had expanded to touch every corner of the world (Sufian, Nordon, Tauji & Nasir, 2020). The World Health Organisation (WHO) declared it as a pandemic. The total positive cases as of September 2021 was 225,123,197, and about 4,638,845 people died (Worldmeter, 2021). This disease outbreak creates auto panic and fear. As the case kept increasing, all infected countries implemented a lockdown to break the chain of this virus from being spread to the people.

COVID-19 outbreak in Malaysia in early 2020 is reported day-by-day and with the increasing of positive carrier statistics, forcing the Malaysian government to take prevention by implementing Movement Control Order (MCO). During MCO, Malaysians were instructed to stay at home for a certain period of time to break the chain and stop the virus from spreading fast to society. This MCO also affects the education system in Malaysia, where most of the schools and universities have to suspend their operation. To ensure learning activities continue, most schools and universities have implemented a new teaching method that rarely applies during 'peace situations', which is online learning (Allam, 2020).

The adoption of online learning in education, especially for higher educational institutions, has several benefits. Students can access the class anywhere and anytime they want, and they can also replay the recording to revise the lesson without any limit (Mokhtar & Karim, 2021). Becker (2019) reported that the number of people who use Google Meet increased up to 70% in one week from 13 March until 20 March 2020. This scenario is a good sign in the education industry since online learning is the only option to continue the lesson and becomes a basic necessity for students.

Given its several advantages and benefits, online learning is considered among the best teaching methods in the current circumstances. Several studies and authors have