ENHANCING STUDENT ENGAGEMENT TO REDUCE ABSENTEEISM—PROPOSAL FOR THE TECHNOLOGY-ENHANCED ACCOUNTING ENGAGEMENT MODEL (TEAEM)

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ABSTRACT

Student absenteeism remains a serious problem in accounting education, influencing learning outcomes and overall academic performance. The traditional lecture-based teaching style can be disengaging for students, leading to lower rates of full participation and missed learning opportunities. In the digital age, higher education institutions could rethink accounting education by incorporating technology to improve student engagement and learning experiences. This proposal presents the Technology-Enhanced Accounting Engagement Model (TEAEM) that conceptualizes personal, environmental, and social factors as key influencers of student engagement and positions technology-enhanced learning as a critical enabler. The model shows that increased student engagement mediates the relationship between these factors and absenteeism. Technology-based interventions may reduce absenteeism and encourage active learning. The study will employ a quantitative research design and involve undergraduate accounting students of Universiti Teknologi MARA. The data will be collected using a structured Likert-scale questionnaire. The data will be analyzed through SPSS or SmartPLS to test the proposed relationships and hypotheses. The technology-enhanced learning tools considered in the study include learning management systems, interactive accounting simulations, virtual collaboration platforms, and AI-supported learning applications. This research is expected to provide a practical, innovative framework for educators to demonstrate how technology can transform accounting education, promoting participation, reducing absenteeism, and preparing students for a digital-ready accounting profession. The study highlights how technology-driven teaching methods can transform accounting education in line with the competition theme. It aims to bridge the gap between the traditional ways and the expectations of modern learners. It also adds to the wider conversation on digital transformation in higher education.

KEYWORDS: Accounting Education, Digital Transformation, Student Absenteeism, Technology-Enhanced Accounting Engagement Model (TEAEM), Technology-Driven Teaching Strategies

PROBLEM AND OBJECTIVE

Student attendance is an important factor in the learning process in institutions of higher education. Regular class attendance enables students to engage with their lecturers, contribute to discussions, and develop a deeper comprehension of course materials. Missing many accounting classes can significantly affect students' learning. Students often lose interest in traditional lecture formats because they don't hold their attention (Al Labadi et al., 2022). As education evolves, students want to learn more digitally and interactively, in ways that suit their needs and help them better understand.

Furthermore, it is vital to develop students' skills and knowledge to succeed in a technology-oriented accounting profession and to prepare them for the realities of the contemporary workplace. Little research exists on integrating technology into accounting education, particularly regarding student engagement. This gap underscores the need for practical frameworks that link absenteeism to learning strategies that leverage technology. Also, teachers often do not receive adequate support in using digital tools to promote

student attendance, which can create challenges for students in learning and succeeding in accounting programs.

The objective of this research is to explore the factors influencing undergraduate absenteeism at Universiti Teknologi MARA. The study examines the influence of personal, environmental, and social factors on students' attendance in classes. In addition, the study investigates the mediating role of students' engagement in explaining the relationship between these factors and students' absenteeism. This study aims to identify the key engagement factors, analyze the role of technology, and develop a model to help educators improve engagement and reduce absenteeism.

The research questions are as follows:

1. How do personal factors affect engagement?
2. How do environmental factors (teaching methods, resources) affect engagement?
3. How do social factors influence engagement?
4. How can technology-enhanced learning improve engagement?
5. Does engagement mediate absenteeism?

DESIGN DESCRIPTION

This study is grounded in two major behavioural theories: the Theory of Planned Behavior and Social Cognitive Theory. The Theory of Planned Behaviour, developed by Icek Ajzen (1991), suggests that human behaviour is determined by three main factors: attitudes toward behaviour, subjective norms, and perceived behavioural control. Also, the Social Cognitive Theory by Albert Bandura (1986) emphasizes the interaction between personal, environmental, and behavioural factors. This perspective assumes that the complex interaction between individual characteristics, social factors, and learning environments affects students' attendance behaviour (Credé et al., 2010). The present study combines these theoretical frameworks and develops a conceptual framework to examine the influence of personal, environmental, and social factors on undergraduate students' absenteeism.

The inclusion of technology as a core component of engagement has become an important aspect of rethinking accounting education. TEAEM is a practical framework proposed to address problems in traditional classrooms, enhance the learning experience, and provide teachers with useful tips to reduce absenteeism. This new approach aims to transform accounting education to better meet today's students' needs and create a more engaging, interactive environment. It does this by linking to the ongoing theme of competition.

The reformulated TEAEM encompasses four independent variables: 1) Personal Factors (motivation, self-efficacy, and self-regulation); 2) Environmental Factors (teaching quality, classroom climate, and course design); 3) Social Factors (peer dynamics and belonging); and 4) Technology-Enhanced Learning (perceived usefulness, ease of use, and interactivity) that directly impact students' engagement (behavioural, emotional, and cognitive). Engagement then has a negative effect on absenteeism. This supports the idea that engagement can predict how people will behave when they are present.

VISUALS

The proposed model is shown in Figure 1:

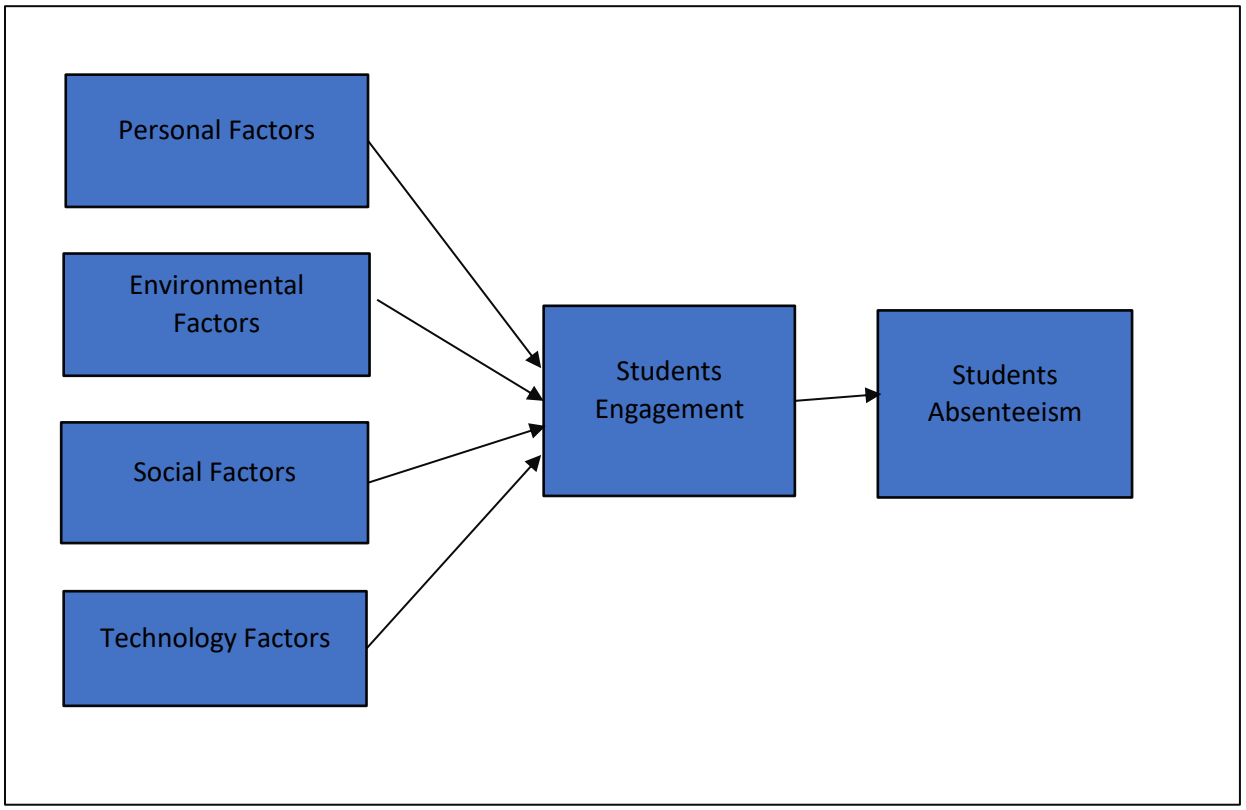


Figure 1: The Proposed Model

NOVELTY AND UNIQUENESS

The proposed model shown in Figure 1 introduces technology as a core factor in engagement. It also develops a practical framework (TEAEM) for accounting education.

BENEFITS TO MANKIND

Many factors influence school engagement and absenteeism, which is why there is a need for technology-enhanced teaching strategies. Using these new technologies can boost student engagement and learning. Furthermore, validating TEAEM as a framework for teaching digital accounting ensures that lessons align with current practices. We need evidence-based strategies to achieve better learning outcomes. This will lead to a more productive and engaging learning environment that meets the needs of all students and motivates them to take ownership of their academic work. Upon completion of the study, it will show how personal, environmental, social, and technological factors affect engagement and absenteeism. It will provide teachers with useful ideas for rethinking their accounting teaching in the digital age.

COMMERCIAL POTENTIAL

This model can be used as product-ready measurement and analytics.

- A diagnostic survey based on TEAEM can be converted into a SaaS tool that colleges can use to compare engagement drivers across courses or semesters. Dashboards would show how IVs are

correlated with predicted absenteeism. Institutions and ed-tech vendors are looking hard for evidence-based engagement analytics tied to attendance and results.

- Intervention mapping: The model can be used to develop consulting packages (i.e. course redesign, technology-enhanced learning (TEL) integration, peer-learning structures) that clearly improve engagement and attendance Key Performance Indicators (KPIs).

CONCLUSION

The revised TEAEM views technology-enhanced learning as a peer-independent variable that, along with personal, environmental, and social factors, directly affects student engagement, which in turn reduces absenteeism. This design is consistent with modern engagement theory and responds to calls for better ways to conceptualize and measure. When implemented correctly, TEAEM moves colleges and universities from ad hoc technology use to a strategic approach, leading to higher attendance, achievement, and preparedness for digital workplaces. It also provides a strong business case for diagnostics, intervention design, and technology-enhanced learning product (TEL) optimization by linking the value of teaching to measurable results for the institution.

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