IMPACT OF TECHNOLOGY READINESS, INTERNET SELF-EFFICACY, AND COMPUTING EXPERIENCE ON EMPLOYABILITY AMONG PROFESSIONAL ACCOUNTING STUDENTS

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ABSTRACT

The purpose of this study is to assess the state of Information Technology (IT) readiness among accounting students and see if their knowledge, awareness, and experience with IT and computer skills impact their employment. The study was conducted using the deductive research approach and applied the quantitative mono method to test the grounded theory. A duly designed structured questionnaire focused on collecting cross-sectional data from selected accounting students on a timely basis. Based on 500 respondents, the research analysed whether Technology Readiness (TR), Internet Self-Efficacy (IS), and Computing Experience (CE) have any impact on the employability of professional accounting students. The preliminary observations indicated that professional accounting students were neither extremely techno-ready nor very techno-resistant. Overall, the respondents had a modest level of internet self-efficacy and computing experience. The study used an Ordinary Least Square (OLS) regression model to assess the relationship between the variables. Thus, the findings revealed that TR, IS, and CE significantly impact the employability of accounting students. Therefore, the findings of this study recommended integrating IT into the accounting education system. Thereby, accounting lecturers must be inventive in their teaching and assessment methodologies. Further, the model suggested that there can be many other variables impacting determining these candidates' employability. Thus, further research was recommended to further elevate the employability of accounting students.

Keywords: Accounting Students, Computing Experience, Employability, Internet Self-efficacy, Technology Readiness.

1. INTRODUCTION

Information technology is a predominant fact that led to significant advancements in the business world, particularly in accounting and finance (Ghasemi et al., 2011). Even though organizations experience internal and external pressures for change, a systematic process implementation could effectively manage the resistance to change. Thus, the continuous changes in the organizational setup will question the skills of the existing workforce besides emphasizing the reinforcement of a new strategy (Jalagat, 2016).

The integration of Information Technology (IT) caused significant alterations in the accountant's role (Ghasemi et al., 2011). Therefore, an increase in the intensity of being equipped with IT skills and IT information is critical among accounting

students while embracing the accounting profession (Azra, 2011). Eventually, the studies observed the growing demand for technology competencies among accounting professionals (Jalagat, 2016; Ghasemi et al., 2011). As a result, there is a key concern about whether the awareness of information technology impacts the employability of accounting students. Thus, the current study focused on evaluating the impact of technology readiness, internet self-efficacy, and computing experience on the employability of accounting students in Sri Lanka.

IT conquers the double-entry system by squeezing the accountant's role merely into monitoring a system and making decisions based on the summarized data available in an accounting system (Ghasemi et al., 2011). Consequently, technological preparedness (Bailey & Heck, 2002), may have an impact on the level of performance in the accountant's job. Despite this, willingness and enthusiasm to apply IT expertise within their professional position are referred to as technological readiness (Jalagat, 2016). Accountants with IT readiness could ensure an improvement in transparency and higher process efficiency (Padhi & Mohapatra, 2011).

Lai (2008) revealed that the IT skills among professional accounting students are scant. Thus, inadequate technical skills could cause a reduction in the career opportunities available in booming industries. Thereby, many studies examined the interaction of accounting students on E-learning and information technology (Ghasemi et al., 2011; Hu and Kuh, 2001; Lai and Moi, 2007; Lai, 2008). In contrast, limited studies examined the IT interaction of accounting students within developing nations (Lai and Moi, 2007; Lai, 2008). Since there are fewer studies examining the state of technology readiness, internet self-efficacy, and computing experience on career prospects of professional accounting students in Sri Lanka, we address this gap within this study while questioning "how significant technology readiness, internet self-efficacy, and computing experience skills are for employability among professional accounting students in Sri Lanka?"

2. LITERATURE REVIEW

Employability is one of the key pillars in an economy that identifies as an "investment in human capital and strategies for lifelong learning" (McQuaid & Lindsay, 2005). Employers are concerned about the new skills in workplace recruitment. Thus, Jackling and Natoli (2015) highlighted that fresh accounting graduates lack the skills such as team working, the capacity to handle unfamiliar problems, and communication skills. Whereas Ismail et al. (2020) found that information technology skills, personal skills, and interpersonal skills are the most significant skills sought by employers. Thus, Waddock (2005); Albrecht and Sack (2000) argued that the current accounting education is less capable of developing versatile accountants inline with the industry requirements. Parallelly, a study suggests developing accounting curriculums with more technological content and generic skills (Ismail et al., 2020).

A mix of positive and negative perceptions about technology exists in the domain of technology readiness (Wu and Wang, 2005; Summak et al., 2010; Alkhaffaf et al., 2018; Thottoli, 2020). Technology readiness is defined as "*people's propensity to*

embrace and use new technologies for accomplishing goals in home life and at work" (Parasuraman, 2000, p. 308). A study concluded that the beliefs among people about technology might vary from positive and negative. Accordingly, based on technical readiness, individuals have been categorized into explorers, pioneers, sceptics, delusional disorders, and lazy (Lai, 2008). Albeit, young consumers' cognitive and affective evaluations of new technologies are largely influenced by their technology readiness (Ferreira et al., 2014).

A study proposed to assess technology readiness by using the propensity to grip and apply new technology to achieve daily tasks at work or home, whereas the duly developed index contains optimism, innovativeness, discomfort, and insecurity (Parasuraman, 2000). Optimism and innovativeness are the two contributors that improve technology readiness among individuals, while discomfort and insecurity are the suppressing factors (Parasuraman and Colby, 2001). As per Lai (2008), these elements can affect the IT competency of individuals.

Thus, Lee et al. (2003) stated that the Technology Acceptance Model (TAM) developed by F.D. Davis in 1989 has continued to advance during past decades. Wu and Wang (2005) found that perceived risk, cost, compatibility, and perceived usefulness are the significant variables that impact the behavioural intention to use IT. Thus, they have recommended revising TAM based on these variables.

A study on primary school teachers in Turkey revealed that teachers are not at a high level of technical readiness (Summak et al., 2010). Nevertheless, American students are more likely to use new technologies than Chinese students (Elliott et al., 2008). Thus, it was found that technology readiness is s significant factor in evaluating the cognitive and emotional status of consumers regarding new technology (Ferreira et al., 2014).

Alkhaffaf et al. (2018) found that having higher technology readiness among accountants could increase their competencies in using technology. Further, they revealed that the technology readiness of Iraqi accountants impacts their IT skills. Thus, it was recommended to motivate accountants to improve their technological readiness. Thottoli (2020) stated that the Oman higher education system inculcates adequate theoretical and practical training in general accounting software. Thus, accounting students with high technology readiness are highly motivated and fearless, yet students who loathe technology should be convinced about the benefits (Lai, 2008; Parasuraman and Colby, 2001). Parallelly, Ghasemi et al. (2011) confirmed that using information technology in accounting could increase functionality, accuracy, fast processing, and better external reporting. Accordingly, we hypothesised a positively significant relationship between technology readiness and the employability of professional accounting students.

H_{1a}: Technology readiness has a significant positive impact on the employability of professional accounting students

Meanwhile, Self-efficacy is defined as "*an individual's judgments of his or her capabilities to perform given actions*" (Schunk, 1991, p. 207). Thus, self-efficacy beliefs have been a major factor in understanding the frequency and success when

individuals use computers (Cassidy & Eachus, 2002). Torkzadeh and Koufteros (1994) found that students who follow computer training courses have significantly increased levels of computer self-efficacy. Cassidy and Eachus (2002) discovered a significant positive link between computer self-esteem and computer experience, and computer software package proficiency and computer-to-computer instruction. Further, they revealed that computer experience, awareness of computer software packages, owning a computer and computer training are some significant factors that increase computer self-efficacy. Besides, a study confirmed a link between student views and self-efficacy about the internet (Wu and Tsai, 2006). The same study reveals that male students had more self-efficacy on the internet than females. Thus, their attitude toward the internet was strongly linked to their internet self-efficacy.

A study revealed that increased internet self-efficacy could improve students' behavioural, procedural, and metacognitive strategies for finding information in a web-based environment and facilitate their learning in web-based environments (Tsai & Tsai, 2003). It was confirmed that internet attitude was highly correlated with the students' internet self-efficacy in Taiwan (Wu & Tsai, 2006). Lai and Ahamad Nawawi (2010) highlighted the importance of integrating IT in an innovative way for teaching and learning. Thus, Lai (2008) found a moderate level of internet self-efficacy among professional accounting students in Malaysia. Conversely, higher self-efficacy could severely distract individuals when attempting tasks (Hassall et al., 2013). Based on the literature, we derived the hypotheses to explain the relationship between internet self-efficacy and employability of professional accounting students as,

H_{1b}: Internet self-efficacy has a significant positive impact on the employability of professional accounting students

As per Hu and Kuh (2001), a technology-oriented workplace could increase the information technology competencies of its workers. A study based in the USA revealed that word processing and spreadsheet software skills are top-tier technology skills for new accounting recruits (Marriott et al., 2004). On the other hand, communication skills and critical thinking abilities were some important soft skills sought by the industry (Burnett, 2003). However, Elsaadani (2015) pointed out the significance of literacy of the internet, email, and commercial accounting software for accounting professionals.

Lai (2008) revealed that most accounting students are experts in Microsoft packages yet less competent in accounting software and statistical packages. Nevertheless, the knowledge and use of accounting software packages are significantly and positively related (Thottoli, 2020). Alkhaffaf et al. (2018) stated an increasing trend in using IT by accountants in their workplace. Further, the amount of cabling on campus was positively associated with students' use of computing and information technology. In contrast, the computing experience does not create any negative impact on student engagement of the best practices like student-faculty communication, student cooperation, and active learning (Hu & Kuh, 2001). Thus, we developed the hypothesis to explain the relationship between computing experience and the employability of accounting students as,

H_{1c}: Computing experience has a significant positive impact on the employability of professional accounting students

Collectively, the literature review supported that many studies have pointed out the significance of information technology in the accountants' profession. However, with the advancement of IT and globalization, the preparedness of future accountants has not yet been properly addressed. Though studies such as Alkhaffaf et al. (2018); Lai and Moi (2007); Lai (2008) addressed the IT skills and career prospects of accounting students in different contexts, there is still a gap remaining within the Sri Lankan context to understand how significant technology readiness, internet self-efficacy, and computing experience skills on career development among professional accounting students.

3. RESEARCH METHODOLOGY

While following the positivism philosophy, the study generated hypotheses using existing literature. Thereby, the researchers applied the deductive research approach and directed the data analysis to test the hypothesis. So, the study followed quantitative research methods to collect and analyse data accordingly. The study used the mono-research method and collected cross-sectional data based on a structured questionnaire to quantify the variables addressed in the below conceptual diagram.

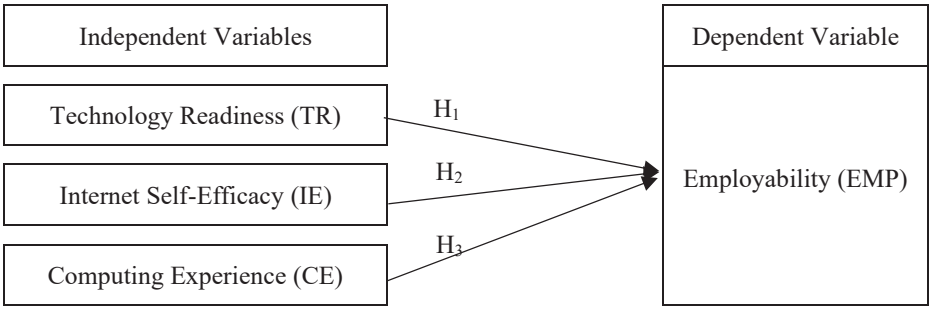

Figure 1: Conceptual Diagram

The population of the study is the total professional accounting students in Sri Lanka. Thus, the size of the population is unknown. Thereby, Morgan's table suggested a sample size of 385 respondents (Krejcie and Morgan, 1970). Based on the convenient sampling technique, we distributed the duly developed questionnaires among professional accounting students. Due to the COVID-19 pandemic situation within the country, we collected the primary data using a google questionnaire. There were 500 responses, and we considered all responses for analysis (n=500).

We intended to derive a regression model explaining the statistical relationship between the three predictor variables and the response variable. The proposed Ordinary Least Square (OLS model is as follows.

$$EMP = \alpha + \beta_1 TR + \beta_2 IE + \beta_3 CE + \varepsilon$$

Where EMP (Employability) is the response variable, α is the constant, $\beta_{1,2,3}$ are the coefficients of the predictor variables TR (Technology Readiness), IE (Internet Self-Efficacy), and CE (Computing Experience), respectively. At the same time, ε is the error term of the model.

Accordingly, the below hypotheses were developed.

H_{1a}: Technology readiness has a significant positive impact on the employability of professional accounting students

H_{1b}: Internet self-efficacy has a significant positive impact on the employability of professional accounting students

H_{1c}: Computing experience has a significant positive impact on the employability of professional accounting students

4. DATA ANALYSIS

Demographic Characteristics of the Sample

Table 1: The Respondents' Profiles

Demographic Characteristics		Frequency	Percentage (%)
Gender	Male	210	42
	Female	290	58
Age	20-24 years	227	46
	25- 29 years	182	36
	30-34 years	45	9
	35 and above	46	9
Employment Status	Permanent	155	31
	Temporary	102	20
	Not Employment	243	49

Table 1 shows the profiles of the respondents. There are 58% of female respondents, while 42% of males. Thus, the majority of the respondents are between the age of 20-24. Moreover, half of the respondents (49%) are unemployed, with the remainder working as permanent (31%) or temporary (20%) employees. This data highlights that most of the young respondents of this research are job seekers.

Measuring the Reliability of the Questions - Cronbach's Alpha Test

Data accuracy refers to the records that are free from errors and can be relied upon as a source of data (Mcginley et al., 2003). The accuracy of data sets was determined using reliability testing. We used Cronbach's Alpha statistic to measure the reliability of the variables. We assumed that the questions are only measuring one latent variable.

Accordingly, the Cronbach's Alpha statistic in Table 2 explains a good level of internal consistency among the questions used to test the variables (*Alpha Value > 0.8*).

Table 2: Reliability Statistics -Cronbach's Alpha

Variable	Reliability Statistics	
	Cronbach's Alpha	Number of Items
Technology Readiness	0.868	5
Internet Self-Efficacy	0.812	5
Computing Experience	0.859	5
Employability	0.875	5

Measuring the Adequacy of the Sample Size and Correlation in Data - Kaiser-Meyer-Olkin Statistic

The statistic of KMO (Kaiser-Meyer-Olkin) measures the sampling adequacy of each variable in the model. As per Table 3, the KMO statistic is 0.940, indicating an adequate sample size to conduct the study. Bartlett's Test of Sphericity indicated that the correlation matrix of the variables is not an identity matrix ($P=0.000 < 0.05$) which confirms a substantial correlation between the independent variables.

Table 3: Reliability Statistics - KMO and Bartlett's Test

KMO and Bartlett's Test		
Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.940
Bartlett's Test of Sphericity	Approx. Chi-Square	4029.174
	Df	105
	Sig.	0.000

Covariance and Correlations between Variables

The covariance results indicate that an increment of technology readiness in one unit could make a 0.3016 increment in the employability of professional accounting students. Meanwhile, the internet self-efficacy increase in one unit will result in increasing of 0.2671 times employability. Having experience in computing also will cause to increase employability by 0.2945 times.

The correlation coefficient matrix explains a modest linear relationship between the dependent and independent variables. Further, it reveals a positive and statistically significant relationship between the TR, IE, CE, and EMP ($r = 0.6503$, $p<0.05$; $r = 0.5866$, $p<0.05$; $r = 0.6444$, $p<0.05$, respectively in between EMP and TR, EMP and IE, EMP and CE).

Regression Model

The regression model results (Table 4) explain that the increase in technology readiness by could cause to increase in the employability of the professional accounting students. Also, the results confirm a positive relationship between internet self-efficacy, computing experience and employability. However, a higher α (0.8490) and adjusted R-squared to 0.4882 suggests that there can be many other unobserved variables impacting the employability of professional accounting students.

According to the results of the regression analysis can be developed the regression model as follows.

$$EMP = 0.8490 + 0.3359\,TR + 0.1288\,IE + 0.3161\,CE + \varepsilon$$

Table 4: OLS Regression Model

Variable	Coefficient	Std. Error	t-Statistic	Prob.
TR	0.3359	0.0510	6.5857	0.0000
IE	0.1288	0.0511	2.5210	0.0120
CE	0.3161	0.0521	6.0665	0.0000
C	0.8490	0.1124	7.5525	0.0000
R-squared	0.4918	Mean dependent variable		3.2536
Adjusted R-squared	0.4887	S.D. dependent variable		0.6828
S.E. of regression	0.4882	Akaike info criterion		1.4119
Sum squared residual	118.2354	Schwarz criterion		1.4457
Log-likelihood	-348.9866	Hannan-Quinn criteria		1.4252
F-statistic	159.9816	Durbin-Watson stat		1.8595
Prob(F-statistic)	0.0000			

Testing the Hypotheses

The P-values of the predictor variables in table 4 explains that the predictor variables; technology readiness, internet self-efficacy, and computing experience have a significant and positive relationship with the employability of professional accounting students [*P (0.000) < 0.05, P (0.012) < 0.05, P (0.000) < 0.05 respectively*]. Thus, the P-value of the F statistic confirms that the overall model is also significant [*P (0.000) <0.05*].

Testing the Residuals of the Model

To confirm the validity of the regression model, we further evaluated the distribution of the residuals and confirmed that the model is free from spurious effects. We used the Breusch-Pagan-Godfrey Heteroscedasticity Test, Breusch-Godfrey Serial Correlation LM Test, and Jarque-Bera statistic for residuals to test the homogeneity, serial correlation, and normal distribution of residuals, respectively.

The results of the Breusch-Pagan-Godfrey Heteroscedasticity Test accept the alternative hypothesis [P-value of F statistic (0.011) < 0.05 and P-value of Chi-Square statistic (0.0112) < 0.05] and confirm that the residuals are heteroskedastic. Inline, the Breusch-Godfrey Serial Correlation LM Test confirms that there is a serial connection between the residuals in the model [P-value of F Statistic (0.0191) < 0.05 and P-value of Chi-Square statistic (0.0188) < 0.05]. The P-value of the Jarque-Bera statistic of the residuals series confirms a non-normal distribution. Since the study focused on the aspects of individual behaviour, the fluctuations between the responses from person to person can be experienced. Thereby, further studies can be conducted to enhance the predictability of the model proposed in this study

5. RESULTS, DISCUSSION AND CONCLUSION

This study aimed to determine the impact of technology readiness, internet self-efficacy, and computing experience on career development among professional accounting students in Sri Lanka. Based on the empirical findings, we developed three alternative hypotheses and tested them by analysing the duly collected data.

The current dynamic working environment seeks potential and a skilled labour force to achieve business goals in a complex structure. Thereby, possessing an adequate IT skills level will be an advantage for current and future job seekers. Albeit, prior studies (Lai, 2008) identified a scarcity of IT skills among professional accounting students. Thus, the findings of this study convinced the significance of technology readiness, internet self-efficacy, and computing experience for professional accounting students to be eligible for employment.

H_{1a}: Technology readiness has a significant positive impact on the employability of professional accounting students

Findings concluded that technology readiness has a positive and moderate level of correlation with employability, and the relationship between technology readiness and the employability of professional accounting students was significant according to the regression analysis. These results further emphasize the findings of Alkhaffaf et al. (2018), which explain a positive link between Iraqi accountants' technological readiness and IT skills. Lai (2008) confirms that students with high technology readiness are highly motivated and fearless, whereas technology laggards must be forced to use new technology (Parasuraman and Colby, 2001).

H_{1b}: Internet self-efficacy has a significant positive impact on the employability of professional accounting students

The study confirms a significant and positive connection between internet self-efficacy and student employability. Thus, the results further confirm a moderate correlation between internet self-efficacy and employability. Meanwhile, these findings comply with Lai (2008), revealing a moderate relationship between the variables.

H_{1c}: Computing experience has a significant positive impact on the employability of professional accounting students

We discovered a positive and significant association between computing experience and employability, and this link is noteworthy since there is a moderate level of correlation between the variables. According to Hu and Kuh (2001), the investment in cabling on campus is favourably associated with students' use of computing and information technology, while the impact sizes were often minor. Lai (2008) identified a competency gap between Microsoft office packages and accounting software packages. The study emphasizes the lack of practical training and the necessity of incorporating accounting software packages into the curriculums.

Overall, based on the perspective of professional accounting students, the survey found that IT in the means of technology readiness, internet self-efficacy, and computing experience are some of the significant factors that determine career opportunities. Thus, we would like to draw the attention of educators. It is time to incorporate a sufficient level of IT education through the curriculums of professional accounting courses and higher educational opportunities. Besides, assuming that students will obtain necessary skills elsewhere undoubtedly impacts their employability, thus questioning the validity of professional accounting courses.

Therefore, integrating more IT into professional education will develop more compatible professional accountants to cater to future industry needs.

However, the model suggested that there can be many other factors impacting the employability of professional accounting students. Thus, we recommend further studies to explore those variables to enhance the students' professional accounting education and employability. Meanwhile, we recommend focusing on a larger sample for the same study to enhance the model's predictability.

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