The Contrarian: Finance, Accounting, and Business Research
Volume 5, Issue 1, 2026
pp. 38-50

The impact of unified theory of acceptance and use of technology and social cognitive theory on accounting students' intentions to learn audit software

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Received 15 March 2026
Revised 13 April 2026
Accepted 16 April 2026
Published online 17 April 2026

DOI: 10.58784/cfabr.448

ABSTRACT
The growing digitalization of auditing requires accounting students to develop competencies in audit software; however, technology-centered models alone may not fully explain their learning intentions. This study integrates the Unified Theory of Acceptance and Use of Technology (UTAUT) and Social Cognitive Theory (SCT) to examine the determinants of students' intention to learn audit software, with emphasis on task-specific self-efficacy. Data were collected from 97 accounting students using purposive sampling and analyzed with SEM-PLS. The results show that social influence significantly affects behavioral intention, while performance expectancy, effort expectancy, and self-efficacy are not significant. These findings indicate that students' intentions are driven more by academic environment and social pressure than by perceived usefulness, ease of use, or individual confidence. This study highlights the limitation of UTAUT in structured system contexts and emphasizes the importance of contextual psychological factors in audit education.

Keywords: UTAUT; social cognitive theory; behavioral intention; audit software; accounting students.
JEL Classification: M41; M15

1. Introduction

Digital transformation has fundamentally altered accounting and auditing professional practices. The development of software-based auditing systems enables auditors to integrate procedures, documentation, and evidence testing more systematically. In the Indonesian context, a pivotal innovation is the Audit Tools and Linked Archive System (ATLAS). Developed by the Finance Profession Supervisory Center (PPPK) of the Ministry of Finance in collaboration with the Indonesian Institute of Public Accountants (IAPI), ATLAS assists auditors in preparing structured audit working papers in compliance with Professional Standards of Public Accountants (Paramita & Ariyanto, 2023; ATLAS, 2026).

ATLAS is designed to enhance documentation consistency, streamline

review processes, and ensure adherence to prevailing auditing standards. Empirical evidence suggests that the utilization of ATLAS improves the efficiency and quality of audit processes by providing electronic, systematic workflows (Milluspitasari, Sudiman, & Dwiharyadi, 2025). Furthermore, ATLAS has been shown to positively influence auditor performance during the execution of audit procedures (Napitupulu & Nurhayati, 2026). These findings underscore that proficiency in audit software like ATLAS is no longer merely a supplementary competency but a professional necessity in the modern auditing industry.

Despite its benefits, the adoption of audit software is not always optimal. Previous studies indicate that perceived usefulness, ease of use, and organizational support significantly influence the intensity of ATLAS usage among auditors in public accounting firms (Paramita & Ariyanto, 2023; Milluspitasari et al., 2025). This suggests that individual behavioral factors and perceptions play a critical role in the technology adoption process. In higher education, accounting students as prospective auditors are required to not only understand theoretical concepts but also possess the competency to use digital tools like ATLAS. However, technical readiness does not always translate into the intention to learn such technology. Therefore, understanding the factors influencing students' behavioral intention is paramount.

Theoretically, technology acceptance can be explained through the Unified Theory of Acceptance and Use of Technology (UTAUT) developed by Venkatesh et al. (2003). This model posits that performance expectancy, effort expectancy, and social influence are primary determinants of an individual's intention to use technology. Performance expectancy reflects the belief that technology will enhance performance; effort expectancy relates to the perceived ease of use; and social influence refers to the impact of the social environment on adoption decisions (Venkatesh, Morris, Davis, & Davis, 2003).

Although UTAUT provides a strong framework for explaining technology acceptance through performance expectancy, effort expectancy, and social influence, its primary emphasis remains on users' perceptions of the technology itself (Venkatesh et al., 2003; Dwivedi et al., 2019). This focus may be insufficient in the context of audit software such as ATLAS, which is characterized by structured workflows, rigid documentation requirements, and strict procedural compliance (Janvrin et al., 2008; Paramita & Ariyanto, 2023). In such settings, students' intention to learn the software is not determined solely by whether the system is useful or easy to use, but also by whether they believe they are personally capable of operating it correctly. Therefore, a purely technology-oriented model may not fully capture the internal psychological readiness required to engage with audit software (Janvrin et al., 2008; Al-Htaybat et al., 2018).

Although prior studies on ATLAS and similar audit technologies provide useful insights, most of them focus on professional auditors working in organizational settings. This leaves an important gap because accounting students occupy a different stage of technological and professional development. Professional auditors usually develop self-efficacy through repeated task execution, organizational training, supervisory feedback, and direct responsibility for audit outcomes. In contrast, students often encounter audit software in a learning environment where exposure is still limited, consequences are less immediate, and confidence is shaped more by classroom experience than by real audit practice. As a result, the psychological meaning of self-efficacy among students may differ from that of professional auditors: it is more

anticipatory, less experience-based, and more dependent on external guidance. For this reason, findings from professional contexts cannot be automatically generalized to student populations.

This distinction highlights the need for a hybrid theoretical model. UTAUT is useful for explaining whether students perceive audit software as beneficial, manageable, and socially encouraged. However, these technology-related perceptions alone may not be sufficient to explain intention in a learning context involving specialized and procedurally demanding software. SCT, particularly through self-efficacy, complements UTAUT by capturing students' internal belief about whether they are capable of learning and operating the system correctly. Therefore, integrating UTAUT and SCT allows this study to explain accounting students' intention more comprehensively by combining external perceptions of the technology with internal psychological readiness.

To address this limitation, this study incorporates Social Cognitive Theory (SCT), particularly the concept of self-efficacy. SCT complements UTAUT by explaining how personal belief in one's capability influences motivation and behavioral intention when facing complex and demanding tasks (Bandura, 1991; Compeau & Higgins, 1995). In the case of audit software, self-efficacy becomes especially relevant because students must not only understand the technical features of the system, but also navigate procedural steps with confidence and accuracy. Thus, integrating UTAUT and SCT offers a more comprehensive explanation of students' intention to learn audit software than relying on a technology-centered perspective alone.

Existing research on ATLAS predominantly focuses on professional auditors and organizational implementation (Paramita & Ariyanto, 2023; Milluspitasari et al., 2025). Studies specifically examining accounting students' intentions to learn ATLAS remain limited. Moreover, the integration of UTAUT and SCT within accounting education especially regarding audit software with high procedural complexity has not been extensively explored. Addressing this gap, this study aims to analyze the influence of performance expectancy, effort expectancy, social influence, and self-efficacy on accounting students' behavioral intention to learn ATLAS. Theoretically, this research contributes to the development of an integrative model in accounting education. Practically, the results are expected to inform the development of technology-based audit curricula and learning strategies to enhance students' digital readiness.

2. Literature review

Unified Theory of Acceptance and Use of Technology (UTAUT)

The Unified Theory of Acceptance and Use of Technology (UTAUT) is an integrative model that synthesizes eight prior technology adoption theories, including the Technology Acceptance Model (TAM), Theory of Planned Behavior (TPB), and Innovation Diffusion Theory. This model is designed to explain intention and usage behavior within both organizational and individual contexts (Venkatesh et al., 2003). UTAUT identifies three primary constructs that directly influence Behavioral Intention: (1) Performance Expectancy, (2) Effort Expectancy, and (3) Social Influence (Venkatesh et al., 2003). Empirically, UTAUT has demonstrated robust predictive power in explaining technology adoption across various domains, including educational information systems and professional platforms (Dwivedi et al., 2019).

Social Cognitive Theory (SCT)

Social Cognitive Theory (SCT), introduced by Bandura (1991), emphasizes

that human behavior results from the reciprocal interaction between personal factors, environmental factors, and behavior (reciprocal determinism). In the context of learning and technology adoption, SCT places significant weight on individual cognitive factors. A central construct in SCT is self-efficacy an individual's belief in their capability to organize and execute the actions required to achieve specific performance levels (Bandura, 1991). Individuals with high self-efficacy tend to exhibit greater motivation, persistence, and readiness when facing complex tasks. In technology usage, research shows that self-efficacy plays a significant role in shaping intentions and usage behavior (Compeau & Higgins, 1995; Hsu et al., 2013).

Audit Software in Accounting Education

Audit software is designed to support the execution of audit procedures systematically, ensuring they are well-documented and compliant with professional standards. In modern practice, these tools aim to enhance documentation efficiency, procedural consistency, and audit quality control (Janvrin et al., 2008). Consequently, proficiency in audit software has become a vital component of accounting education (Al-Htaybat et al., 2018). The procedural complexity of software ranging from audit planning to substantive testing demands both conceptual understanding and technical skill. Furthermore, students' mastery of digital internal control structures, as outlined in frameworks like COBIT 4.1, is crucial for achieving a "managed and measurable" level of information system maturity (Sitanggang & Purba, 2016).

Development of hypotheses

performance expectancy and behavioral intention

Performance Expectancy (PE) is the degree to which an individual believes that using technology will help them improve their job performance (Venkatesh et al., 2003). For accounting students, PE relates to the perception that audit software can enhance their understanding of audit procedures and career readiness. Previous studies consistently identify PE as the strongest predictor of intention (Dwivedi et al., 2019).

Based on the above explanation and supporting evidence from previous studies, the following hypothesis is proposed:

H1: Performance Expectancy has a positive effect on Behavioral Intention to use audit software.

Effort expectancy and behavioral intention

Effort Expectancy (EE) refers to the perceived ease associated with learning and using a system (Venkatesh et al., 2003). In general, technologies that are perceived as easier to use are more likely to generate favorable behavioral intention. However, in the context of contemporary university students, this relationship may be more nuanced. Many students belong to the so-called digital-native generation, meaning that they have grown up with continuous exposure to digital devices, applications, and interface changes. As a result, they are often accustomed to learning new systems through exploration, trial and error, and repeated use, rather than expecting immediate simplicity.

Compared with earlier generations of users, digital-native students may be less discouraged by initial system complexity because adaptation to unfamiliar interfaces has become part of their everyday digital experience. In specialized contexts such as audit software, complexity may even be interpreted as a normal feature of professional tools rather than as a barrier in itself. Nevertheless, ease of use remains theoretically relevant, because a system that is perceived as excessively complicated may still reduce students' willingness to engage, especially when practical support is limited. Therefore, Effort Expectancy remains an important predictor of

Behavioral Intention, although its effect among students may be weaker or more context-dependent than in earlier technology adoption settings.

Based on the theoretical and empirical evidence above, the following hypothesis is proposed:

H2: Effort Expectancy has a positive effect on Behavioral Intention to use audit software.

Social influence and behavioral intention

Social Influence (SI) is the extent to which an individual perceives that important others (e.g., lecturers, peers, or industry expectations) believe they should use a particular technology (Venkatesh et al., 2003). An academic environment that emphasizes digital competency can form social norms that drive students to master audit software.

Based on this rationale, the following hypothesis is proposed:

H3: Social Influence has a positive effect on Behavioral Intention to use audit software.

Self-efficacy and behavioral intention

Self-efficacy refers to an individual's belief in their capability to perform a particular task successfully (Bandura, 1991). However, in technology-related learning, self-efficacy should not be understood only in a general sense. A distinction can be made between general computer self-efficacy and audit software self-efficacy. General computer self-efficacy refers to a student's confidence in using computers and common digital applications, whereas audit software self-efficacy refers more specifically to the belief that one can operate audit software, follow structured audit procedures, prepare digital audit documentation, and complete software-based audit tasks accurately (Compeau & Higgins, 1995).

This distinction is important because audit software is not merely a general digital tool, but a specialized professional system that requires procedural discipline, technical understanding, and compliance with auditing logic and standards. Therefore, students who are confident in using computers in general may not necessarily feel equally confident when dealing with audit software such as ATLAS. In this study, self-efficacy is positioned as a task-relevant internal factor that may shape students' intention to learn audit software, because stronger confidence in handling software-specific audit tasks is expected to increase their willingness to engage with the learning process (Bandura, 1991; Hsu et al., 2013).

Based on this rationale, the following hypothesis is proposed:

H4: Self-Efficacy has a positive effect on Behavioral Intention to use audit software.

3. Research method

This study employs a quantitative research approach with an explanatory research design. This design aims to examine the influence of the Unified Theory of Acceptance and Use of Technology (UTAUT) and Social Cognitive Theory (SCT) constructs on accounting students' intention to learn audit software. Specifically, this research analyzes the effects of performance expectancy, effort expectancy, social influence, and self-efficacy on behavioral intention. The target population of this study consisted of active undergraduate accounting students who had relevant academic exposure to auditing and audit software learning. However, the exact size of this population could not be determined with certainty in advance, because eligibility depended on specific inclusion criteria, namely whether students had completed Auditing and/or Accounting Information Systems courses and had received an introduction to or participated in learning related to audit software such as ATLAS.

Therefore, the sample was selected using a purposive sampling technique. The

criteria for selecting the sample are as follows:

1. Active accounting students who have completed courses in Auditing and/or Accounting Information Systems.
2. Students who have received an introduction to or participated in learning related to audit software (e.g., ATLAS).

These criteria make the respondents particularly suitable for answering the research questions because they possess both the conceptual foundation in auditing and the minimum technological exposure needed to evaluate audit software meaningfully. Students who have completed relevant courses and encountered audit software are more likely to assess performance expectancy, effort expectancy, social influence, and self-efficacy based on actual learning experience rather than on abstract assumptions.

A total of 100 questionnaires were initially obtained. However, after the screening process, 3 respondents were excluded because they did not meet the established inclusion criteria. Therefore, 97 valid respondents were retained for further analysis. The use of purposive sampling is considered appropriate because this study specifically focuses on respondents with relevant academic and technological exposure to audit software. This sample size is considered adequate for analysis using Structural Equation Modeling–Partial Least Squares (SEM-PLS), which is robust for relatively small sample sizes and oriented toward predictive model testing (Hair et al., 2021). The data used are primary data collected through an online survey. Measurement of variables utilized a five-point Likert scale, ranging from 1 (Strongly Disagree) to 5 (Strongly Agree). Data analysis was conducted using the SEM-PLS method, which involves two main stages:

1. Evaluation of the Measurement Model (Outer Model): To test convergent validity, discriminant validity, and construct reliability.
2. Evaluation of the Structural Model (Inner Model): To test the significance of relationships between variables through the bootstrapping procedure.

The research instrument was developed based on established constructs from the UTAUT framework (Venkatesh et al., 2012) and Social Cognitive Theory (Bandura, 1997). The specific research model is formulated through the structural relationships between the following variables:

The structural model for this study is represented by the following equation:

$$BI = \beta_1 PE + \beta_2 EE + \beta_3 SI + \beta_4 SE + e$$

Hypotheses H1 through H4 were tested partially based on the path coefficient values of each independent variable on behavioral intention.

4. Result and discussion

Results

Table 1 presents the demographic profile of the respondents, providing essential context regarding the study's technological environment. The data reveals that the majority of participants are majoring in accounting or related fields, totaling 95 respondents (95%), while only 5% come from non-accounting backgrounds. This composition ensures that the sample largely represents individuals with significant academic exposure to accounting subjects. In terms of gender distribution, the sample is relatively balanced, although female students slightly dominate at 57% compared to 43% for males. Regarding academic progression, most respondents (88.9%) are in their fourth semester or higher, while only 11.1% are below the fourth-semester level. This distribution implies that the participants have reached an intermediate or advanced stage in their studies, providing them with greater exposure to audit-related

technologies. Notably, while 100 responses were initially collected, 3 respondents were excluded from the final dataset as they reported no prior experience with audit software. Consequently, a total of 97 valid responses were processed for further statistical analysis.

Table 1. Respondent profile

Category Criteria	Classification	Frequency (n)	Percentage (%)
Student Status	Accounting / Related Field	95	95
	Non-Accounting	5	5
Gender	Female	57	57
	Male	43	43
Semester Level	Minimum Semester 4	88	88.9
	Below Semester 4	11	11.1

Table 2 details the distribution of audit software usage among the respondents. The data reveals a significant dominance of ATLAS, which was utilized by 94 respondents (94%). Other software tools, such as IDEA (8%), ACL (7%), and AUTHEN (7%), showed substantially lower adoption rates. Furthermore, a minimal proportion of respondents reported using Accurate or SAP (2%), while only 1% indicated the use of other software or none. These findings suggest that ATLAS is the primary audit software within the respondents' academic or professional environment, likely due to its higher accessibility or integration into the curriculum compared to alternative audit tools.

Table 2. Types of software used by respondents

Type of Software	Frequency (n)	Percentage (%)
ATLAS	94	94
IDEA	8	8
ACL	7	7
AUTHEN	7	7

Table 3 presents the results of the outer loading analysis, indicating that all indicators demonstrate the strongest correlation with their respective intended constructs compared to other variables. This is evidenced by loading values consistently exceeding the 0.70 threshold, with ranges as follows: BI (0.821–0.889), EE (0.828–0.890), PE (0.783–0.919), SE (0.718–0.829), and SI (0.740–0.801). Since each indicator effectively explains its latent variable without significant overlap, the criteria for discriminant validity are satisfied. Consequently, all indicators are confirmed as valid and eligible for subsequent data analysis.

Table 3. Outer loadings

	BI	EE	PE	SE	SI
BI1	0.851				
BI2	0.874				
BI3	0.845				
BI4	0.889				
BI5	0.821				
EE1		0.833			
EE2		0.890			
EE3		0.863			
EE4		0.854			
EE5		0.828			
PE1			0.816		
PE2			0.919		
PE3			0.819		
PE4			0.901		
PE5			0.783		
SE1				0.821	
SE2				0.829	
SE3				0.718	
SE4				0.784	
SE5				0.812	
SI1					0.782
SI2					0.783
SI3					0.801
SI4					0.748
SI5					0.740

The outer model was evaluated to ensure that the instruments used were both valid and reliable. All indicators across the five constructs (BI, EE, PE, SE, and SI) achieved factor loadings exceeding the 0.70 threshold, confirming that each item strongly represents its underlying variable.

Table 4 presents the internal consistency and convergent validity. The Composite Reliability (CR) for all variables ranged from 0.880 to 0.932, significantly higher than the required 0.70. For instance, Behavioral Intention (BI) recorded a CR of 0.932 and a Cronbach's Alpha of 0.909, indicating very high reliability. Furthermore, the Average Variance Extracted (AVE) for all constructs exceeded 0.50. Behavioral Intention yielded an AVE of 0.733, meaning the construct explains 73.3% of the variance of its indicators, which confirms robust convergent validity.

Table 4. Construct reliability and valid

	Cronbach's alpha	*Composite reliability (rho_a)*	*Composite reliability (rho_c)*	*Average variance extracted (AVE)*
BI	0.909	0.916	0.932	0.733
EE	0.908	0.924	0.931	0.729
PE	0.903	0.928	0.928	0.721
SE	0.853	0.857	0.895	0.630
SI	0.832	0.837	0.880	0.595

Table 5 presents the descriptive statistics generated using SmartPLS 4, providing an overview of respondent perceptions across all research variables. The results indicate that Performance Expectancy (PE) achieved the highest mean

score of 4.244 (SD = 0.839), suggesting that respondents perceive audit software as highly beneficial. Effort Expectancy (EE) followed with a mean of 3.544 (SD = 0.880), reflecting a high level of perceived ease of use. Furthermore, Social Influence (SI) recorded a mean of 3.968 (SD = 0.810), indicating that social factors, such as encouragement from lecturers and peers play a significant role in motivating students to learn audit software. Self-Efficacy (SE) showed a mean of 3.760 (SD = 0.875), demonstrating high confidence among students in their ability to operate the technology. Finally, Behavioral Intention (BI) yielded a mean of 3.984 (SD = 1.011), illustrating a strong intention among students to adopt audit software in the future. Overall, mean scores across all constructs range from 3.54 to 4.24, categorizing respondent perceptions as high to very high.

Table 5. Descriptive statistics analysis

Name	Mean	Scale min	Scale max	Standard deviation
PE	4.244	1.000	5.000	0,8390
EE	3.544	1.000	5.000	0,8804
SI	3.968	1.000	5.000	0,8102
SE	3.760	2.000	5.000	0,8752
BI	3.984	1.000	5.000	1,0112

To test the research hypotheses (H1 to H4), a bootstrapping procedure with 5,000 resamples was executed to obtain T-statistics and p-values. The path coefficients indicate the direction and strength of the relationships. The results reveal that Social Influence is the only construct that significantly influences Behavioral Intention ($p = 0.009 < 0.05$). Conversely, Performance Expectancy, Effort Expectancy, and Self-Efficacy failed to reach statistical significance, as their p-values exceeded the 0.05 threshold. Specifically, the negative coefficient for Effort Expectancy (-0.085) suggests that perceived ease of use does not facilitate intention in this context, while the high coefficient of Self-Efficacy (0.322) remained insignificant due to high variability (T-statistic < 1.96).

Table 6. Path coefficient & bootstrapping

	Original sample (O)	*Sample mean (M)*	*Standard deviation (STDEV)*	*T statistics (|O/STDEV|)*	*P values*
EE -> BI	-0.085	-0.063	0.195	0.438	0.661
PE -> BI	0.206	0.224	0.118	1.746	0.081
SE -> BI	0.322	0.302	0.208	1.544	0.123
SI -> BI	0.286	0.289	0.110	2.602	0.009

Discussion

Performance expectancy and behavioral intention

The empirical results indicate that Performance Expectancy has a positive but non-significant influence on the intention to learn audit software ($\beta = 0.206$, $p = 0.081$). Consequently, H1 is rejected. Although students acknowledge that mastering audit software could theoretically enhance their academic performance and future career readiness, this perception of utility is not yet strong enough to drive significant intention within this sample. This finding contradicts the results of Prawita and Maulana (2025) and Liu et al. (2025), suggesting that students may still be in a transitional phase regarding authentic

technology utilization. In this context, audit software is often viewed as a classroom formality rather than a pressing professional necessity. Since there is currently no practical requirement mandating the use of complex features for high-stakes tasks, the tangible benefits remain abstract, causing technical utility to be overshadowed by academic obligations.

A deeper interpretation of this finding can be made by considering the academic setting in which students encounter audit software. In a learning environment where software exposure is closely tied to course activities, assignments, and lecturer expectations, students may engage with the technology not primarily because they already perceive strong practical benefits, but because its use is framed as something they are expected to learn. In such a context, perceived usefulness may be recognized conceptually, yet it may not become the main motivational driver of intention. This is particularly relevant in accounting education, where digital tools are often introduced within structured pedagogical settings and may initially be treated as part of academic preparation rather than as immediately necessary professional instruments (Al-Htaybat et al., 2018). Prior research on accounting students also suggests that the role of usefulness may vary depending on how strongly students connect the technology to their future practice (Prawita & Maulana, 2025).

This interpretation is reinforced by the result that Social Influence was the only variable found to significantly affect Behavioral Intention. The UTAUT framework states that social influence becomes salient when individuals perceive that important others believe they should use a system (Venkatesh et al., 2003). In the present study, this suggests that students' intention to learn audit software may be shaped more by lecturer guidance, peer norms, and academic expectations than by internally perceived usefulness. This pattern is plausible because audit software represents a specialized professional technology whose value may not be fully appreciated without sufficient exposure to its practical application (Janvrin et al., 2008). Accordingly, in the early phase of learning, external academic and social pressures may precede the internalization of the software's performance value (Al-Htaybat et al., 2018).

Effort expectancy and behavioral intention

Regarding Effort Expectancy, the analysis revealed a negligible and non-significant negative influence on intention (β=-0.085, $p = 0.661$), leading to the rejection of H2. This indicates that the perceived ease of use is not a primary motivator for accounting students. This outcome aligns with the arguments of Prawita and Maulana (2025) and Mustofa et al. (2025), who posit that for "digital natives" with high digital literacy, ease of use is no longer a deciding factor as they are accustomed to adapting to new systems. Students likely perceive system complexity as an inherent standard in the professional auditing world; therefore, the "ease or difficulty" aspect ceases to be a motivational trigger as long as the software remains a mandatory part of the curriculum.

Social influence and behavioral intention

Social Influence emerged as the primary and only significant determinant in this study, with β=0.286 and $p = 0.009$, thus supporting H3. This finding strongly reinforces the UTAUT framework, which identifies social norms and environmental pressures as crucial elements in technology adoption (Venkatesh et al., 2003). The significance of this factor suggests that students' intentions are primarily driven by external mechanisms, such as the support of lecturers, peer influence, and the institutional climate. This is consistent with Al-Htaybat et al. (2018), who argue that social interaction is the foundation of digital readiness, and Alanazi et al. (2026),

who affirm that instructor recommendations effectively escalate usage intentions. For these students, learning audit technology is not merely a technical choice but a form of compliance with established professional and academic norms.

Self-efficacy and behavioral intention

The influence of Self-Efficacy was found to be positive but non-significant (β = 0.322, p = 0.123), resulting in the rejection of H4. This finding suggests that students' confidence in their ability to use technology does not automatically translate into an intention to learn audit software. One possible explanation is that the self-efficacy held by respondents may still be general in nature, reflecting confidence in using digital technology broadly rather than confidence in operating specialized audit software. In other words, students may feel capable of using computers and common applications, yet remain uncertain when dealing with audit software that requires structured procedures, formal documentation, and sequential audit steps.

Another possible explanation is that self-efficacy becomes more behaviorally meaningful when it is supported by direct mastery experience. In the present context, students may not yet have had sufficient hands-on exposure to audit software in realistic learning situations. As a result, their confidence remains at the level of perception and has not developed into a concrete motivational force. This interpretation is consistent with Social Cognitive Theory, which emphasizes that efficacy beliefs are strengthened through repeated successful performance rather than through general familiarity with technology alone (Bandura, 1991; Compeau & Higgins, 1995).

Furthermore, the non-significant effect of Self-Efficacy may indicate that students' intention to learn audit software is shaped more strongly by external academic and social pressures than by internal confidence. This interpretation is supported by the finding that Social Influence was the only variable with a significant positive effect on Behavioral Intention. In this context, students may be encouraged to learn audit software primarily because lecturers, peers, and academic expectations emphasize its importance, rather than because they already feel personally capable of mastering it. Therefore, self-efficacy may still be relevant, but its effect may emerge more strongly when students are provided with richer practical exposure, simulation-based learning, and opportunities to experience success in using audit software directly.

5. Conclusion

This study explored accounting students' intention to learn audit software by integrating the UTAUT framework with Social Cognitive Theory. The findings reveal a clear pattern: students' intention is shaped more strongly by their social and academic environment than by their personal evaluation of the software's usefulness, ease of use, or their own confidence in using it. Among the variables examined, Social Influence emerged as the only significant predictor of Behavioral Intention, indicating that lecturer encouragement, peer norms, and institutional expectations play a central role in motivating students to engage with audit software learning.

This pattern suggests that in the context of higher education, the intention to learn specialized audit technology may develop first through external encouragement and normative pressure before students fully internalize its practical value. In other words, accounting students may be willing to learn audit software not primarily because they already perceive strong performance benefits, but because the academic environment frames such learning as important, relevant, and professionally expected. The non-significant effects of Performance

Expectancy, Effort Expectancy, and Self-Efficacy therefore do not necessarily imply that these factors are unimportant; rather, their influence may not yet be fully activated at the early stage of exposure, when students are still building familiarity and direct experience with audit software.

The study contributes to the literature by showing that technology acceptance in audit education cannot be explained only through perceptions of usefulness and ease of use. Instead, it must also account for the social context in which learning occurs and the developmental nature of students' psychological readiness. Practically, these findings imply that universities should not rely solely on the technical introduction of audit software. Stronger lecturer guidance, peer-supported learning, structured practice, and repeated hands-on exposure are needed to help students move from externally motivated participation toward more internally grounded intention and competence. Future studies may refine this model by employing a more task-specific measure of audit software self-efficacy and by examining students with broader practical experience in digital audit environments.

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