

ANALYSIS OF STUDENTS' ACCEPTANCE OF ONLINE ASSESSMENT IN AN ACCOUNTING COURSE TOWARDS ACADEMIC INTEGRITY USING TECHNOLOGY ACCEPTANCE MODEL

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Abstract

Globally, the education industry has been disrupted by COVID-19's unprecedented challenge. Most countries, including Malaysia, have replaced face-to-face teaching and learning processes with technology via e-learning. As such, the adoption of online assessment methods was essential, which has revolutionised the way students are evaluated in academic environments. Concurrently, the issue of academic integrity has become a significant concern due to the ease of online access. Hence, utilising the technology acceptance model (TAM), this paper investigated perceptions of non-accounting students who enrol in accounting courses engaged in online assessments towards academic integrity. A Likert scale survey was being utilised, and the hypotheses were tested using SmartPLS on a sample of 150 students. The results show that the proposed TAM model could predict the acceptance of students using online assessment, which positively affects their academic integrity.

Keywords: Technology Acceptance Model (TAM), online assessment, academic integrity, accounting,

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Introduction

In recent years, the landscape of education has witnessed a profound transformation driven by technological adoption due to the COVID-19 pandemic. Among the notable changes is the widespread adoption of online assessment methods, which have revolutionised how students are evaluated in academic environments. Online assessment, encompassing various tools and platforms for evaluating students' knowledge and skills, has garnered attention for its perceived benefits. Educators and students recognise online assessment's advantages, which extend beyond traditional paper-based methods. One primary advantage is the immediacy of feedback, allowing students to gauge their performance promptly and make necessary improvements (Alruwais et al., 2018 and Fatima et al., 2021). Online assessment also offers enhanced flexibility, allowing students to conveniently complete assignments and exams while accommodating diverse learning styles (Iskandar et al., 2021; Valdez & Maderal, 2021; and Alsalhi et al., 2022). The shift toward technology-based assessments has the potential to foster a deeper understanding of the subject matter through varied mediums. As such, the Technology Acceptance Model (TAM) holds a pivotal role in online assessment by shedding light on the factors that influence users' adoption and utilisation of the technologies. The Technology Acceptance Model (TAM) is a widely recognised theoretical framework employed in online assessment to understand and predict users' technology acceptance and usage. Within online assessment, TAM emphasises two key factors: perceived usefulness and ease of use.

Concurrently, the issue of academic integrity has become a significant concern, as the ease of online access and the evolving educational environment raise questions about the integrity of students' work. As the digital realm provides opportunities for convenience, accessibility, and anonymity, concerns arise regarding the potential for academic misconduct, such as dishonesty and plagiarism. The remote nature of online assessment can make it challenging for educators to monitor and prevent integrity breaches.

According to Verhoef & Coetser (2021), some of the reasons students commit to academic dishonesty during online assessment because they feel overwhelmed and stressed, lack monitoring mechanisms, struggle with technology, and lack time management. Accounting courses are one of the subjects that require students to understand concepts and applications, involve meticulous calculations and problem-solving, and require high cognitive skills. Nowadays, students who major in other courses still need to register for accounting courses to graduate. Consequently, it is crucial to investigate the likelihood of students enrolling in an accounting course engaging in academic dishonesty. Thus, this study explores the perceived usefulness and perceived ease of use of online assessment in accounting courses and its intricate relationship with students' academic integrity.

Literature Review

Non-accounting students have perceived accounting as a complex subject that turns them off (Saudagaran, 1996) and a "high-risk" course, with significant failure rates (Lloyd & Abbey, 2009). Accordingly, it is highly improbable that students not majoring in accounting will take accounting if it is not a requirement for their degree (Lois, et al., 2017). Accounting is already challenging for non-accounting students in a typical classroom environment. As a result of the interruptions caused by COVID-19, the move in the accounting course toward entirely executed virtual learning and assessment has been accelerated (Reyneke et al., 2021) during the pandemic. Consequently, students' difficulties with online technologies and the use of numbers and mathematical formulas in accounting courses were cited as obstacles to their engagement in online learning of accounting (Ali et al., 2020).

Technically, this condition makes the course more challenging for non-accounting students, which raises the anxiety levels that increase the tendency for them to engage in academic dishonesty during assessments. Impersonation and plagiarism were the most significant concerns faced by online assessment environments (Peytcheva-Forsyth et al., 2018). Students admitted that they struggled to preserve their sense of self-discipline (Mok et al., 2021). The likelihood of cheating has increased due to students' ease of accessibility to social media platforms, where they might gain the most advantages (Akhter, 2022). On the contrary, among the significant benefits of using an online assessment are the reduction of learning anxiety, quicker access to assessment results, environmental friendliness of the paperless assessment method, and the increased value placed on students' ability to identify their areas for growth in online assessment (Tai et al., 2022) which will prevent them from engaging in dishonesty. This literature review explores the use of the Technology Acceptance Model of online assessment, drawing insights from empirical studies and scholarly discussions.

Technology Acceptance Model (TAM)

The Technology Acceptance Model (TAM) assesses the user acceptability of information system technologies (Davis, 1989). TAM is a frequently used paradigm for assessing user behaviour or attitude in any new technology platform. It is used to assess how users accept and use a specific technology. TAM primarily comprises two elements influencing the user's inclination to utilise technology: perceived ease of use and usefulness. Many studies have been done using this model on online learning (for eg. Mustafa & Garcia, 2021, Zhu & Zhang, 2022, Alhumsy & Alshaye, 2021, Lazim et al., 2021, Han & Sa, 2022). However, a minimal study focused merely on online assessment. Accordingly, Tai et al. (2022) examine the relationship between students' experiences of online assessment and the advantages of online assessment. The study found that perceived usefulness and ease of use of online assessment are essential as part of the student's experiences with online assessment.

Perceive Usefulness (PU) of Online Assessment

PU refers to how much the users believe that the technology they use will improve their performance (Davis, 1989). As such, PU is used to investigate whether students believe the online assessment will enhance their grades. Online assessment tools have gained acceptance due to their perceived benefits for educators and students. Research by Mushtaha et al. (2022) highlights the advantages of online assessment, including providing students with fair, convenient, and timely feedback, which has a significant effect on their grades during the pandemic. Furthermore, Chen et al. (2021) remark that online assessments positively affect students' learning processes, such as strengthening technical proficiency,

self-learning, and problem-solving abilities. These perceived advantages of online assessment contribute to most of the students reporting that their grades were improved in online assessment, and they believe online assessments are beneficial in their learning (Elzainy et al., 2020 and Ali & Dmour, 2021). Furthermore, academic integrity is safeguarded by the technology's usefulness such as with the availability of methods, tools, and technologies accessible for preventing academic misconduct in online assessments for example the online proctoring systems (Sabrina et al., 2022).

Hypothesis 1 (H1): Perceived usefulness positively affects students' Academic Integrity during online assessment in Accounting Course

Perceived ease of use (PEOU) of Online Assessment

PEOU refers to users' attitude toward the new technology (Davis, 1989). In the context of online assessment, it encompasses students' perceptions of how user-friendly and intuitive the digital assessment platforms are. According to the research findings of Ali & Dmour (2021) and Iskandar et al. (2021), students concur that taking exams online is simpler than paper-based exams. One of the primary factors contributing to their satisfaction with the online assessment is that they were able to follow the exam instructions and guidelines, as well as the user-friendly tools. The convenience of using technology in online assessment is also being identified as another reason for students' high level of acceptance (Valdez & Maderal, 2021). However, recent studies have indicated that many students need to gain the necessary IT abilities, despite these skills being critical for ensuring that students can effectively manage their learning in an online environment (Adedoyin & Soykan, 2023). Those students encounter challenges due to their lack of familiarity with online tools and limited access to technology (Akhter, 2022). On the contrary, Semlambo et al. (2022) found that using technology in online assessment was preferable to students nowadays. Additionally, according to the study, most respondents believe that randomising questions in online exams also reduces academic dishonesty. As such, students believe the ease of use of technology in online assessment may promote academic integrity (Verhoef & Coetser, 2021).

Hypothesis 2 (H2): Perceived ease of use positively affects students' Academic Integrity during online assessment in Accounting Course

Methodology

Participants

In July 2021, 150 students from the Faculty of Administrative Science and Policy Studies (FSPPP) Universiti Teknologi MARA participated in a survey. The program chosen for the diploma level is the Diploma in Public Administration (AM110), and for the degree level, it is the Bachelor of Administrative Science (Hons) (AM228). The two programs were chosen because this program is also offered for part-time students under the faculty (FSPPP). Participants represented 31% (98 out of 318) of full-time students and 72% (52 out of 72) of part-time students who enrolled in accounting courses (course code ACC116 for Diploma level and ACC416 for Degree level) for the semester. The content of both courses is almost similar, and the difference is due to the difficulty level between diploma and degree.

Procedure and survey design

Google Forms was used to distribute the survey to the potential respondents. Each statement must be rated by respondents on a scale from 1 to 5. Scales ranging from 1 for "Strongly disagree" to 5 for "Strongly agree". Ethical consent from the participants to use their responses for this study was established before distributing the survey. The statistical analysis of the survey was analysed using IBM SPSS Statistics 28 to conduct descriptive statistics of the variables. Smart-PLS 3.0 uses partial least squares structural equation modelling (PLS-SEM) to analyse the hypothesised relationship. Chin (1998) suggested that the sample size requirement of PLS should be collected 10 times the measurement of most question items. Table 1 shows four question items for each measurement, which require a minimum of 40 sample sizes. Therefore, the sample size of 150 meets the minimum sample size requirements.

Table 1. Questionnaire items

| Questions | | References |
|-------------------------------------|--|--|
| Perceived Usefulness (PU) | | |
| PU1 | I was able to answer questions more quickly on the Internet. | |
| PU2 | Using online assessment improved my exam performance in the Accounting course. | |
| PU3 | Using online assessment made it easier to take exams in Accounting courses. | |
| PU4 | I think online assessment was useful in my class. | |
| | | Dizon (2016) and Davis (1989) |
| Perceived ease of use (PEOU) | | |
| PEOU1 | It was easy for me to take an online assessment in the Accounting course. | |
| PEOU2 | It was easy for me to become skilful at taking assessments on the Internet. | |
| PEOU3 | Learning how to take assessments on the Internet was easy for me | |
| PEOU4 | The platform/medium used for taking assessments was clear and understandable. | |
| Academic Integrity (I) | | |
| I1 | I believe that engaging with online assessment encourages me to uphold academic integrity because I can get better grades. | Elzainy et al., 2020; Ali & Dmour, 2021 and |
| I2 | Online assessment promotes a sense of responsibility and honesty in my academic work. | Semlambo et al. (2022) |
| I3 | I believe that the ease of use of online assessment tools reduces the temptation to engage in academic misconduct. | |
| I4 | The user-friendly nature of online assessment platforms encourages me to engage with the assessments authentically. | |

Result and Discussion

The demographic data of the respondents is shown in Table 2. Most respondents are female students (77.3%) aged between 21 years to 30 years (52%). While the respondents represent 65% of full-time students with a ratio for program level diploma and degree level of 52:48. Skill in technology indicate that 83.3% were medium proficient. While locations of the respondents represent 42.7% in the city and 33.3% near the city. 52.7% of students use wifi internet with most respondents considering their internet was good coverage and the internet strength was stable. 82% were satisfied with the data and 55.3% used smartphones and computers during online assessment.

Table 2. Demographic data of respondents

| Demographic Variables | Categories | Frequency | Percentage |
|----------------------------|------------|-----------|------------|
| Age | Below 20 | 50 | 33.30% |
| | 21 to 30 | 78 | 52.00% |
| | 31 to 40 | 19 | 12.70% |
| | Above 40 | 3 | 2.00% |
| Gender | Female | 116 | 77.30% |
| | Male | 34 | 22.70% |
| Study mode | Full time | 98 | 65.30% |
| | Part time | 52 | 34.70% |
| Program level | Degree | 72 | 48.00% |
| | Diploma | 78 | 52.00% |
| Skill in technology | Advance | 22 | 14.70% |
| | Medium | 125 | 83.30% |
| | Poor | 3 | 2.00% |

| | | | |
|---|------------------------------------|-----|--------|
| Location during Online Distance Learning (ODL) | City | 64 | 42.70% |
| | Near city | 50 | 33.30% |
| | Rural area (village) | 22 | 14.70% |
| | Small town | 14 | 9.30% |
| Internet | Mobile data | 71 | 47.30% |
| | Wifi | 79 | 52.70% |
| Coverage (internet) | Excellent | 24 | 16.00% |
| | Good | 77 | 51.30% |
| | Fair | 42 | 28.00% |
| | Poor | 7 | 4.70% |
| Signal Strength | Poor | 2 | 1.30% |
| | Stable | 102 | 68.00% |
| | Unstable | 46 | 30.70% |
| Sufficiency of data (internet) | Insufficient | 27 | 18.00% |
| | Sufficient | 123 | 82.00% |
| Device used | Both smartphone and laptop/desktop | 83 | 55.30% |
| | Desktop | 2 | 1.30% |
| | Laptop | 43 | 28.70% |
| | Smartphone | 22 | 14.70% |

Cronbach’s alpha and composite reliability values of 0.6 to 0.7 are acceptable, and values between 0.7 and 0.9 can be regarded as satisfactory (Nunnally and Bernstein, 1994). Cronbach’s alpha below 0.6 indicates a lack of internal consistency reliability. AVE is defined as the grand mean value of the squared loadings of the indicators associated with the constructs. An AVE value of 0.5 or higher indicates that, on average the construct explains more than half of the variance of its indicators. As such, the AVE value is suggested to be greater than 0.5 (Bagozzi & Yi, 1988). The value from Table 3 shows that all variables exceeded the minimum acceptance level for the reliability test.

Table 3. Construct Reliability and Convergent Validity

| Constructs | Cronbach's Alpha | Composite Reliability | Average Variance Extracted (AVE) | R ² |
|-----------------------|------------------|-----------------------|----------------------------------|----------------|
| Perceived Usefulness | 0.785 | 0.848 | 0.589 | |
| Perceived Ease of Use | 0.745 | 0.841 | 0.581 | |
| Academic Integrity | 0.729 | 0.830 | 0.551 | 0.472 |

Table 4 indicates the Fornell Larcker criterion to compare the latent variable correlations with the square root of the construct’s AVE. The square roots of each construct’s AVE should be greater than its highest correlations with any other construct. The value from the table shows that the square root value of the diagonal AVE is greater than other correlation coefficient values in the matrix.

Table 4. Discriminant Validity (Fornell & Larcker criterion)

| | Academic Integrity | Perceived Usefulness | Perceived Ease of Use |
|-----------------------|--------------------|----------------------|-----------------------|
| Academic Integrity | 0.742 | | |
| Perceived Usefulness | 0.077 | 0.768 | |
| Perceived Ease of Use | 0.651 | -0.214 | 0.762 |

Table 5 shows heterotrait-monotrait (HTMT) analysis. HTMT is an estimate of what the true correlation between two constructs would be if they were perfectly reliable. As such, the above table shows a value less than 0.9 indicating good discriminant validity (Henseler et al., 2015).

Table 5. Discriminant Validity (Heterotrait-Monotrait Ratio of Correlations (HTMT) criterion)

| | Academic Integrity | Perceived Usefulness | Perceived Ease of Use |
|-----------------------|--------------------|----------------------|-----------------------|
| Academic Integrity | | | |
| Perceived Usefulness | 0.107 | | |
| Perceived Ease of Use | 0.842 | 0.339 | |

Table 6 shows the hypothesized relationship between the perceived usefulness and ease of use of online assessment towards academic integrity. It can be seen from the table that H1 and H2 hypotheses supported.

Table 6. Hypothesis

| Hypotheses | Path Coefficients | T Statistics | P Values | 95% Confidence Intervals | Results |
|--|-------------------|--------------|----------|--------------------------|-----------|
| H1 Perceived usefulness (PU) -> Integrity (I) | 0.227 | 1.971 | 0.024 | 0.342 | Supported |
| H2 Perceived Ease of Use (PEOU) -> Integrity (I) | 0.699 | 14.006 | 0.000 | 0.766 | Supported |

The PLS-SEM path analysis model is shown in Figure 1 below. The measurement model evaluated by observing at the loadings, average variance extracted (AVE), and composite reliability (CR). The indicator reliability is ideal for loading value higher than 0.70 (Hair et al., 2019) or the loadings should be at least 0.5. All the items in Figure 1 have a loading of more than 0.6, the widely accepted benchmark (Hair et al., 2010), except being PEOU1 (0.517) and PU4 (0.581). No items were removed as according to Ramayah et al. (2018), loadings value equal to or more than 0.5 is adequate if other items have high scores of loadings to complement AVE and CR. The removal of outer loadings between 0.40 and 0.70 should only be considered when deleting the indicator leads to an increase in the internal consistency reliability or convergent validity above the advised value (Hair et al., 2022). Furthermore, in empirical research, the loading factor value > 0.5 is still acceptable (Purwanto, 2021). The R² value is used to evaluate the explanatory ability of the model. The R² value is between 0 and 1. The higher the value, the higher the explanatory power. It can be seen from Table 3 and Figure 1, the R² is 0.472 (47.2%), which indicates that the model has moderate explanatory power (Cohen, 1992).

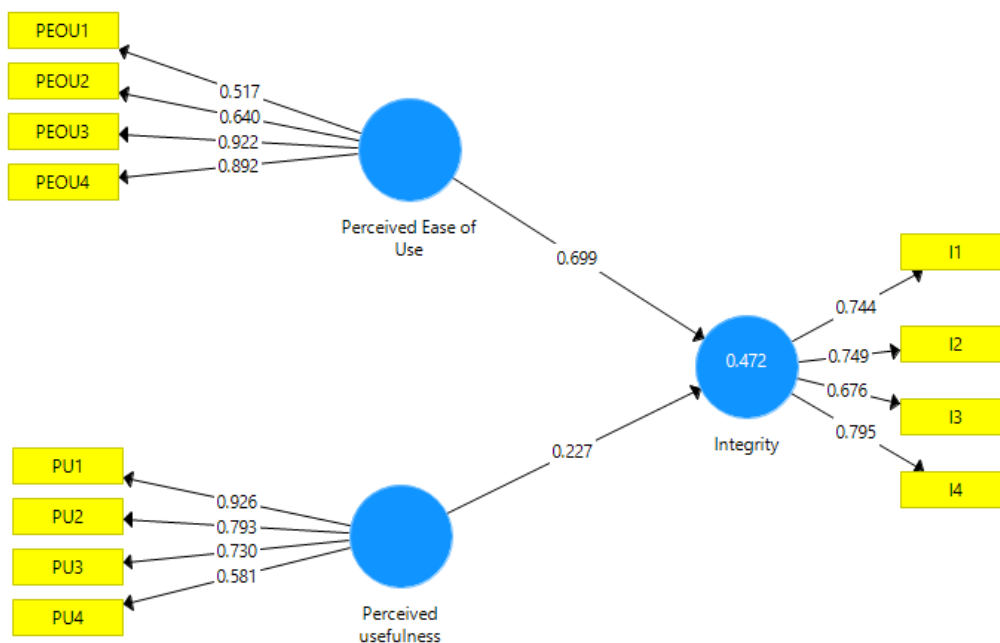


Figure 1. Model of PLS-SEM path analysis diagram

This study investigates the relationship between the Technology Acceptance Model (TAM) represented by perceived usefulness and ease of use on online assessment in accounting courses toward students' academic integrity. The results show that using TAM could predict the acceptance of students using online assessment, which positively affects their academic integrity. Students believe the perceived advantages of online assessment contribute to improvements in their grades (Elzainy et al., 2020 and Ali & Dmour, 2021). For example, the advantages of online assessment, such as timely feedback, provide them with room for improvements in learning progress (Mushtaha et al., 2022). Furthermore, the convenience of using technology in online assessment is also being identified as another reason for students' high level of acceptance (Valdez & Maderal, 2021). Students believe using technology during online assessments, such as randomising questions in online exams, prevents academic integrity issues (Semlambo et al., 2022).

Conclusion

Online assessment methods offer numerous benefits, including enhanced efficiency and flexibility. However, concerns surrounding academic integrity persist, as the remote nature of online assessment can create opportunities for dishonest behaviour. This study contributes to the literature regarding students' perceived usefulness and ease of use of online assessment toward academic integrity. The limitation of the study includes the background of participants with technology skills were 14.7% advanced and 83.3% medium reflecting that they were good proficient. The result would be different for students with poor skills. Furthermore, limited studies have been done on students' perception of academic integrity using technology in online assessment; as such, this research paper contributes to the body of knowledge in this area.

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Author Contribution

WMM Wan Tahir – Writing, data analysis & editing; J Abdul Jabar – Writing & data collection.

Conflict of Interest

Authors declare no conflict of interest.

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