

PERCEPTIONS AND COMPETENCY READINESS OF ACCOUNTING STUDENTS IN EMBRACING DIGITAL FINANCIAL ACCOUNTING: A MIXED METHODS CASE STUDY

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ABSTRACT

Background. The advancement of digital technology has transformed accounting practices from manual systems to digital platforms such as software, cloud computing, and artificial intelligence. This shift requires accounting students to master both conceptual knowledge and digital competence in line with current industry needs.

Research Purpose. This study aims to describe accounting students' perceptions of digital financial accounting implementation and examine their competency readiness, particularly within the local context of Gorontalo, a region underrepresented in accounting education research.

Research Method. A mixed-methods case study design was employed, involving 13 higher education accounting students as respondents. Quantitative data were collected through a questionnaire based on the constructs of the Technology Acceptance Model (TAM), the Technology Readiness Index (TRI), and the Unified Theory of Acceptance and Use of Technology (UTAUT), combined with digital competency indicators. Descriptive statistics calculated the mean, median, and standard deviation, while qualitative data from essay responses were analyzed thematically to identify key patterns.

Findings. Most students perceive digital accounting as beneficial in improving learning efficiency (mean = 4.07). However, aspects of digital competence, including content creation and data security, remain moderate (mean = 3.0–3.3). Essay responses indicate optimism, hands-on practice, and data protection issues.

Conclusion. An initial understanding of accounting students' perceptions and readiness for digital transformation in Eastern Indonesia serves as a foundation for developing accounting curricula emphasizing digital competence and practical application.

Keywords: Competency Readiness, Digital Financial Accounting, Higher Education, Mixed Methods, Student Perceptions.

BACKGROUND

The advancement of digital technology has profoundly transformed accounting practices, shifting from manual systems toward software-based information systems, cloud computing, and artificial intelligence. This transformation requires future accountants to possess not only digital literacy but also sufficient technical and analytical competence[1] highlights that contemporary accounting education faces a significant challenge in balancing theoretical understanding with technology-based practical skills. For higher education

institutions, this transformation presents the imperative to update curricula, teaching strategies, and learning facilities to remain aligned with the demands of an increasingly digitalized industry [2,3]. Nevertheless, barriers such as unequal access to technology, variations in digital literacy among students, and limited readiness among lecturers continue to pose substantial challenges [4].

Indonesia presents a distinctive context. The 2023 National Digital Literacy Index indicates that although progress has been made, disparities between regions—especially between Java and areas outside Java—remain evident. Eastern Indonesia, including the Gorontalo region, shows comparatively lower levels of digital adoption [5,6]. This finding aligns with reports from the OECD [7], and UNESCO [8], which emphasizes that unequal digital access continues to hinder educational progress in developing countries, particularly in higher education. Accounting students in such regions face additional challenges, including limited access to technological infrastructure, a lack of licensed digital accounting software, and minimal exposure to digital-based training. These realities highlight the urgency of context-specific research in underrepresented regions. The World Bank [9] Similarly, stresses that educational digitalization in Southeast Asia should focus on inclusivity, particularly in regions constrained by limited infrastructure. Furthermore, the Indonesian Institute of Accountants (IAI) [11] underscores the importance of implementing digital accounting curricula to prepare graduates for professional transformation.

Digital accounting is not merely viewed as a technical tool but as a new reality that redefines the nature of the accounting profession. Data has become a strategic asset, recording processes have shifted toward automation, and decision-making increasingly relies on digital analytics. Students' perceptions of these changes reflect their readiness to internalize such transformations. These perceptions encompass cognitive understanding of technological usefulness, affective attitudes such as interest or anxiety [12], and operational ability to master digital tools [13].

Knowledge of digital accounting emerges from the interaction between academic theory, industry practice, and learning experience. Models such as the Technology Acceptance Model (TAM) [14,15], the Technology Readiness Index (TRI) [16], and the Unified Theory of Acceptance and Use of Technology (UTAUT) ([17,18] suggest that factors such as perceived usefulness, ease of use, technological readiness, and institutional support influence the adoption of technology. Recent studies reaffirm the relevance of these models in digital accounting education [19–21].

This study holds both academic and practical value. Academically, it contributes to the growing literature on digital transformation in accounting education. Practically, it offers recommendations for curriculum enhancement and instructional strategies that can strengthen digital competence among accounting students. By focusing on Gorontalo as the research setting, the study bridges the gap between the digital industry's needs and the readiness of accounting education in Indonesia. Ethical considerations, including data protection, informed consent, and research transparency, were also carefully maintained throughout the study.

Most prior research on accounting students' perceptions and readiness for digitalization has been conducted in developed countries or involved large-scale samples. Small-scale, context-based studies, particularly in Eastern Indonesia, remain scarce. Hence,

this study serves as a pilot investigation to capture such dynamics. The novelty of this research lies in the integration of perception analysis and digital competency assessment, the use of philosophical perspectives to construct the background framework, and the practical contribution of proposing a more adaptive digital accounting curriculum.

Empirical studies support this foundation. Abdo-Salloum & Al-Mousawi [3] emphasize the importance of technological readiness in accounting curricula. Steenkamp [13] identifies digital badges as indicators of students' digital preparedness. Arfaoui [4] finds that accounting education often resists digital transformation. In the Indonesian context, Sudaryanto [22] highlights the influence of technological readiness on students' adoption of AI-based learning. Other relevant studies include Mejías [23], who developed a digital competency measurement scale for university students, and Dwianto [24], who examined the adoption of AI-based accounting software. Thus, this study fills an important research gap by providing contextual evidence from Gorontalo, integrating technology acceptance theories with micro-level empirical data. This study offers several contributions that distinguish it from prior research. First, it was conducted in Gorontalo, a region in Eastern Indonesia that has rarely been the focus of digital accounting research. Second, it employed a micro-scale design involving 13 respondents from a single class, serving as a pilot study that provides in-depth insights into a localized context. Third, it integrates three major theoretical frameworks-TAM, TRI, and UTAUT-in developing its research instruments, whereas most previous studies relied on only one. Fourth, it combines closed-ended and open-ended questionnaires, producing both quantitative and qualitative perspectives on students' perceptions and readiness.

RESEARCH METHOD

This study employed a mixed-methods design using a case study approach. The combination of quantitative and qualitative approaches was chosen to provide not only a general overview through numerical data but also to capture students' subjective perspectives through essay-based responses. This approach is considered appropriate because a case study allows for an in-depth understanding of a specific and limited context [25], while integrating quantitative and qualitative data enhances the validity and richness of the findings [26]. Similar approaches have been widely adopted in accounting education research to assess students' digital literacy and technological readiness [23,27].

The study was conducted in the Accounting Study Program of IAIN Sultan Amai Gorontalo. The research participants consisted of 13 accounting students from a single class, selected purposively because the class was enrolled in a Financial Accounting course that incorporated digital accounting topics. The research was carried out under the official research permit No. 1244a/In.06/FEBI/PP.00.9/IX/2025, issued by the Faculty of Islamic Economics and Business, IAIN Sultan Amai Gorontalo. Prior to data collection, all participants were informed about the study's objectives, confidentiality, and voluntary nature, and each provided their informed consent to participate.

The research instruments were divided into two components.

1. Quantitative instrument: a closed-ended questionnaire using a five-point Likert scale (1 = strongly disagree to 5 = strongly agree). The questionnaire was developed from three established models:

- a. Technology Acceptance Model (TAM), consisting of indicators of perceived usefulness and perceived ease of use;
- b. Technology Readiness Index (TRI), which includes optimism, innovativeness, discomfort, and insecurity; and
- c. Unified Theory of Acceptance and Use of Technology (UTAUT), covering performance expectancy, social influence, and facilitating conditions.

Additionally, digital competency indicators-such as digital security, content management, content creation, use of digital media, and proficiency with accounting software-were integrated into the instrument.

2. Qualitative instrument: open-ended essay questions embedded in the same questionnaire to explore students' perceptions and experiences regarding digital financial accounting in greater depth were adapted from Mejías [23].

Data were collected through an online questionnaire distributed via Google Forms. Quantitative responses were analyzed using descriptive statistics, including the mean, median, standard deviation, and frequency distribution. Descriptive analysis was employed to identify the general tendencies of respondents' perceptions [28]. Qualitative data were analyzed using a thematic analysis approach [29], involving stages of open coding, axial coding, and theme identification. Triangulation was conducted by comparing quantitative and qualitative findings to enhance the overall validity of the results.

Ethical considerations were carefully observed throughout the research process. Informed consent was obtained from all participants prior to data collection. Students' identities were kept confidential through the use of anonymized codes (e.g., M1, M2, M3), and all data were used solely for academic purposes. Participants were also given the freedom to skip any questions they found uncomfortable. This approach aligns with established ethical standards in social research, which emphasize confidentiality, voluntary participation, and transparency [30].

FINDINGS

Respondent Characteristics

The respondents in this study consisted of 13 accounting students enrolled at IAIN Sultan Amai Gorontalo. Based on demographic data, most students reported using a computer or the internet for approximately 5–10 hours per week (46%), while 31% used it for 11–20 hours, and only 15% spent more than 20 hours weekly. A small portion (8%) indicated using computers for less than 5 hours per week. Most of this usage was devoted to general activities such as browsing, coursework, and social media rather than professional accounting applications.

Quantitative Findings

Descriptive statistical analysis of the 13 respondents indicates that the majority of students hold positive perceptions toward digital accounting. The perceived usefulness indicators (items 1 and 2) achieved the highest average scores (mean = 4.08), suggesting that students view digital accounting as beneficial and effective in improving learning efficiency. Conversely, item 4, which measures the perceived ease of learning digital accounting, recorded the lowest average score (mean = 3.38), reflecting that some students still

experience challenges or hesitation in mastering digital accounting tools. Most median values were 4, signifying a general tendency among respondents to agree with the statements presented. Table 1 presents the descriptive statistics of all quantitative questionnaire items (N = 13), covering variables derived from the Technology Acceptance Model (TAM), the Technology Readiness Index (TRI), the Unified Theory of Acceptance and Use of Technology (UTAUT), and digital competency indicators. These items measure students' perceptions, readiness, and competencies related to the implementation of digital financial accounting.

Table 1. Descriptive Statistics of Quantitative Questionnaire Items (N= 13)

No	Questionnaire Item	Mean	Median	Std. Dev	Min	Max
1	The use of digital accounting helps improve material comprehension	4.08	4.0	0.95	2	5
2	The use of digital accounting enhances learning efficiency	4.08	4.0	1.04	2	5
3	Digital accounting systems are easy to use	3.85	4.0	0.99	2	5
4	Learning digital accounting does not require excessive effort	3.38	3.0	0.87	2	5
5	Optimism toward the benefits of digital technology for career advancement	3.85	4.0	0.80	2	5
6	Feeling comfortable when trying new accounting software	3.92	4.0	1.04	2	5
7	Feeling anxious or uncomfortable when using complex applications (negative)	3.62	4.0	0.96	2	5
8	Concerns about data security	3.85	4.0	1.07	2	5

9	Support from lecturers and peers in using digital accounting	3.92	4.0	0.95	2	5
10	Availability of digital learning facilities	3.77	4.0	0.83	2	5
11	The importance of digital accounting in the accounting profession	4.00	4.0	0.91	2	5
12	Social norms influencing the use of digital accounting	3.92	4.0	0.76	2	5
13	Ability to use accounting software to prepare financial reports	3.69	4.0	0.85	2	5
14	Ability to create digital content (graphs, data visualization)	3.38	3.0	0.77	2	5
15	Understanding and implementing data security (backup, passwords)	3.46	3.0	0.78	2	5
16	Ability to manage and search for digital information effectively	3.54	4.0	0.78	2	5

Source: Processed primary data (2025)

Qualitative Findings

Analysis of the essay responses (items 21–23) revealed three primary themes: challenges, expectations, and application experiences. The most frequently mentioned challenges included limited infrastructure (such as unstable internet connections and inadequate devices), lack of hands-on experience with licensed accounting software, and concerns over data privacy and security. Students' expectations were centered around the need for improved digital learning facilities, additional training programs, and the integration of professional accounting software into the accounting curriculum. Meanwhile, in terms of application experience, most students reported that they primarily use Microsoft Excel for accounting-related tasks, while only a few have had exposure to professional software such as MYOB or SiApik.

Table 2. Thematic Analysis of Students' Essay Responses

Main Theme	Summary of Responses	Example Student Quotations
Challenges	Limited infrastructure, unstable internet access, lack of familiarity with accounting software, and concerns about data security	<i>"Lack of human resources, technical problems, and issues of data privacy and security." (M3)</i> <i>"Internet connection is often unstable, and I do not yet understand new applications." (M6)</i> <i>"Limited access to accounting software and inadequate network coverage in my study area." (M9)</i>
Expectations	Improved learning facilities, integration of digital accounting software into the curriculum, and additional digital skills workshops digital	<i>"Improved facilities and infrastructure." (M2)</i> <i>"Providing facilities that support learning digital accounting." (M7)</i> <i>"Adding more materials related to digitalization." (M10)</i>
Application Experiences	Most students use Microsoft Excel; a few mentioned MYOB or SiApik as digital accounting tools	<i>"MYOB." (M1)</i> <i>"MYOB and SiApik." (M8)</i> <i>"MYOB." (M11)</i>

Source: Processed primary data (2025)

DISCUSSIONS

Students' Perceptions of Digital Accounting

The findings indicate that accounting students generally hold positive perceptions toward digital accounting, particularly regarding its usefulness and learning efficiency, with average scores exceeding 4.0. This suggests that students perceive digital technology not merely as a supporting tool but as an essential means to enhance conceptual understanding and task performance. These results align with Abdo-Salloum [3], who found that accounting students in Lebanon expressed positive attitudes toward AI-based technologies in their curriculum, although variations in individual readiness were still evident. Similarly, the positive attitudes of students in Gorontalo reflect a global trend toward the acceptance of digitalization in accounting education, yet they also reveal a continuing gap in practical engagement. This study thus expands the discussion by providing empirical evidence from Eastern Indonesia, a region that remains largely underrepresented in international literature on digital accounting education.

Students' Digital Competence

The results further demonstrate a broader variation in students' digital competencies. Indicators such as the ability to prepare financial reports using accounting software and to implement data security measures scored moderately, averaging between 3.0 and 3.3. This suggests that, while students hold favorable perceptions of digital accounting, their technical abilities remain limited. These findings are consistent with Sudaryanto [22], who highlighted that technological readiness among Indonesian students remains uneven, particularly in operational aspects of digital literacy. Similarly, Sari & Nugroho [31] found that Indonesian students' readiness for digital accounting varies widely, especially in technical proficiency. Mejías [23] further emphasized the need for higher education institutions to develop specialized instruments for assessing students' digital competencies to better identify areas for improvement. This study reinforces the importance of balancing cognitive and practical dimensions of learning so that accounting graduates are well prepared for digital transformation. Gupta & Singh [32] also note that digital competence is a critical factor in enhancing the employability and competitiveness of accounting graduates in South Asia [33], underscoring the broader relevance of this study to the Indonesian context.

Challenges and Frequency of Technology Use

Although demographic data showed that most students used computers and the internet for 5–10 hours per week, this frequency did not correlate with higher levels of digital proficiency. Therefore, frequent computer use does not necessarily guarantee digital accounting proficiency. This phenomenon is consistent with the findings of Al-Mamun [34] and Al-Shami [35], who demonstrated that the intensity of internet use does not always correspond to higher levels of digital literacy among university students. The qualitative analysis revealed that infrastructure limitations and concerns about data security remain dominant barriers. Interestingly, although demographic data showed that most students used computers and the internet for 5–10 hours per week, this frequency did not correlate with higher levels of digital proficiency. This implies that technology use among students is often confined to general tasks rather than exploring professional accounting applications. These findings echo [4], who argued that accounting education often lags in technological integration despite students' frequent exposure to digital tools. Similar results were reported by Hossain & Kaur [36], who identified infrastructure constraints and software licensing costs as key challenges in developing countries. Together, these findings emphasize that digital exposure alone is insufficient without adequate institutional support and practical engagement in digital accounting tools.

Students' Expectations and Software Utilization

Another significant finding concerns students' expectations for a more practice-oriented digital accounting curriculum. This aligns with research conducted in Indonesia [37,38], which found that students expect accounting programs to be more responsive to the demands of digitalization. Respondents in this study expressed the need for improved laboratory facilities, additional training sessions, and the integration of widely used accounting software such as MYOB, Accurate, and SiApik into course syllabi. This finding supports Dwianto [24], who demonstrated that direct experience with AI-based software enhances students' confidence and accelerates technological adoption. However, the fact that most respondents primarily rely on Microsoft Excel indicates that their practical

exposure remains limited compared to industry requirements. This highlights the necessity for curriculum innovation to bridge the gap between academic preparation and professional expectations. As Kim & Park [39] caution, however, digital transformation in higher education also poses new challenges, including the risk of widening digital inequalities among students.

Finally, the study is grounded in philosophical reasoning, ontology, epistemology, and axiology, which adds a reflective and multidimensional understanding of digital accounting education. Collectively, these elements enrich the current literature by introducing a novel, context-sensitive perspective that is both theoretically robust and practically relevant for advancing digital accounting curricula.

From an academic perspective, this research contributes new insights to the growing body of literature on digital accounting education. By employing a mixed-methods approach on a micro scale, the study demonstrates that although students' perceptions of digital accounting are positive, their actual competencies have not yet fully met the demands of the digital era. Another academic contribution of this research is the integration of three major theoretical frameworks—TAM, TRI, and UTAUT—to simultaneously evaluate students' perceptions and digital competency readiness. This framework can serve as a foundation for future research aimed at developing more comprehensive instruments for assessing digital readiness in accounting education.

From a practical standpoint, the findings offer valuable implications for higher education institutions, particularly accounting programs. The development of curricula that emphasize hands-on practice using widely adopted digital accounting applications such as MYOB, Accurate, and SiApik should be prioritized to familiarize students with industry standards. IFAC [40,41] also stresses that global accounting curricula must prepare future accountants for a technology-driven professional environment. Additionally, improving technological infrastructure, establishing digital laboratories, and providing supplementary training on data security are critical steps to bridge existing competency gaps. For policymakers, these findings provide a foundation for designing strategies to strengthen students' digital literacy, particularly in regions where technological infrastructure remains limited.

The present study has several limitations. First, the relatively small number of respondents from a single class restricts the generalizability of the findings. However, this limitation is consistent with the nature of a pilot study, which prioritizes depth over breadth. Second, the use of self-reported data introduces the possibility of subjective bias in participants' responses. Third, the digital competency indicators were adapted from international studies, which may not fully represent the educational context of Eastern Indonesia. Fourth, the quantitative analysis was limited to descriptive statistics, preventing a deeper exploration of relationships between variables. Future research is therefore recommended to include a larger and more diverse sample, conduct comparative studies across universities, and apply inferential statistical testing to strengthen generalizability. Furthermore, the development of context-specific instruments for assessing digital competencies tailored to local educational needs would be a valuable avenue for further investigation.

CONCLUSION

This study reveals that accounting students at IAIN Sultan Amai Gorontalo generally hold positive perceptions toward the adoption of digital accounting, particularly regarding its usefulness and learning efficiency. However, the quantitative findings indicate that students' digital competencies remain varied, with relatively low scores in technical skills such as digital content creation, data security management, and the use of licensed accounting software. The qualitative findings reinforce this result, as students highlighted several barriers, including infrastructure limitations, lack of practical experience, and concerns over data security. Despite these challenges, respondents expressed strong expectations for the integration of digital-based accounting curricula and the incorporation of professional accounting software into their learning process.

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Conflict of Interest

The author declares no conflict of interest in the research, authorship, or publication of this article.

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