

Research Article

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Determinants of Payroll Software Adoption in Accounting Education: A TAM-Based Study among University Students in an Emerging Economy

Alejandro Valencia-Arias , Diana Yanet Gaviria Rodríguez , Juan Guillermo Arango Arango , Jackeline Valencia , Ever Cervera Cervera , Sebastián Cardona-Acevedo 

Abstract

Background/Purpose. The integration of information systems in higher education has gained momentum, with accounting software becoming increasingly prominent in accounting education. Despite this trend, limited research has focused on how students perceive these tools. This study addresses this gap by analyzing the factors that influence the intention to use Siigo accounting software among accounting science students in Medellín, Colombia. The primary purpose is to understand students' behavioral intentions regarding the adoption of this software in their academic training.

Materials/methods. The study applied the Technology Acceptance Model (TAM) as its theoretical foundation and employed a quantitative research approach. Data were collected using a structured questionnaire and analyzed using Partial Least Squares Structural Equation Modeling (PLS-SEM).

Results. The analysis revealed that the variables "vocational training" and "perceived usefulness" significantly influenced students' intention to use the Siigo software. In contrast, "perceived ease of use" did not exhibit a statistically significant effect on their behavioral intention.

Conclusion. The study provides original evidence on accounting students' perceptions in an emerging-economy context. The findings suggest that enhancing students' understanding of the usefulness of accounting software and aligning it with vocational training objectives can foster greater adoption. Future research should explore strategies to integrate such tools more effectively into the academic curriculum to maximize their educational impact.

1. Introduction

Accounting education is increasingly influenced by digital technologies, requiring future professionals to engage with accounting software as part of their academic training. The ongoing evolution of technology is shaping how individuals engage in work activities. In this context, information and communication technologies (ICT) are assuming an increasingly pivotal role. As ICT has evolved into more sophisticated solutions, it has proven to be a valuable tool in higher education, influencing the collection and use of information (Schepman et al., 2012). In the domain of accounting education, the integration of ICT has been a persistent trend, and the engagement of accounting students with these technologies has been a subject of investigation (Lai, 2008). The transition towards online and hybrid learning models has further reinforced the role of technology in academic settings (Bashir et al., 2021). Recent literature reviews have emphasized the role of e-learning technologies in secondary and higher education (Cardona-Acevedo, 2025). It is imperative to understand students' engagement with these tools, as it significantly impacts their preparedness for professional environments where digital competencies are paramount (Bayon et al., 2024).

The implementation of accounting systems has yielded substantial benefits for students, enhancing their comprehension of the processes involved in documenting, categorizing, managing, and preliminary processing transactions (Utami & Yulianto, 2019). Given the broad array of information systems utilized by professional accountants, it becomes imperative for accounting students to cultivate proficiency in a range of accounting and management software. This is crucial to equip them with the necessary skills to navigate financial, accounting, and commercial challenges in an international context (Thottoli, 2021). A salient topic in recent years has been the use of accounting and management software for invoicing and payroll (Khera et al., 2021; Niankara & Islam, 2023). The Integrated Operational Management Information System (Siigo), which has been lauded for its concentration on systematic, centralized, and simplified financial management, stands out in this context (Acosta-Prado et al., 2020).

Siigo has been incorporated into the curricula of accounting programs at educational institutions in Colombia, where it is regarded as a pivotal accounting software solution, particularly beneficial to small and medium-sized enterprises (SMEs) (Larios & Benavides, 2021). The objective of this study is to analyze the factors influencing the intention to use the Siigo software among accounting students in their learning process.

To further enhance our understanding of these factors, recent studies such as Lutfi (2022) are integrated, which emphasize the role of top management support and self-efficacy as predictors of continued intention to use accounting information systems. Additionally, Alshurafat et al. (2021) present an integrated perspective on pivotal theories that elucidate the variables influencing online accounting education during the pandemic.

Recent studies have examined the adoption of emerging technologies, such as blockchain (Ferri et al., 2021), and the impact of artificial intelligence in accounting (Damerji & Salimi, 2021). These contemporary investigations have contributed to the theoretical framework and provided an updated understanding of the determinants of intention to use accounting information systems in education.

The integration of computerized accounting systems in higher education has been extensively studied, highlighting its role in shaping students' technical competencies and professional readiness. Recent research emphasizes that accounting students perceive computerized accounting as a crucial component of their academic training, which influences their ability to adapt to modern financial systems and digitized work environments (Al-Ghatrifi et al., 2023). Moreover, the effectiveness of using accounting software is closely related to the quality of accounting information and students' understanding of these systems, demonstrating the need for robust technology education in

accounting curricula (Rahmi N. U. et al., 2018). These findings suggest that fostering digital literacy in accounting programs is essential to bridge the gap between academic knowledge and professional requirements.

In addition, the selection of accounting software plays a pivotal role in the financial management of SMEs. The use of decision-making frameworks, such as the Fuzzy Topsis method, has been explored as a means to optimize the selection process of accounting systems and ensure their suitability to organizational needs (Vysochan et al., 2021). Given that SMEs in Colombia have widely adopted Siigo, its inclusion in accounting education aligns with industry demands and equips students with practical skills relevant to their future careers. By integrating software selection methods and user adoption factors, this study aims to provide a comprehensive analysis of the determinants of intention to use Siigo among accounting students.

This study stands out in the academic landscape by specifically addressing the determinants of university students' intention to use accounting software in accounting programs. While previous research has applied the Technology Acceptance Model (TAM) in the accounting field, our approach is unique in integrating additional elements, such as top management support and self-efficacy, thereby providing a more comprehensive understanding of the factors that influence the adoption of accounting systems. A key contribution of this study is the contextualized analysis of these factors, particularly within the Colombian market, and their implications for the development of practical skills. The results will be valuable for accounting educators who wish to adapt their teaching methods to current industry needs and technological advances.

The primary objective of this research is to identify the factors that influence students' intention to use Siigo software in accounting programs in Medellín, Colombia. Specifically, the study focuses on Siigo's payroll module to examine students' perceptions, attitudes, and key determinants that influence their willingness to adopt this tool in their academic training. By applying the TAM and Partial Least Squares Structural Equation Modeling (PLS-SEM), this study provides a deeper understanding of technology adoption in accounting education in an emerging economy.

The selection of Siigo's Payroll module is justified by its critical role in accounting and administrative management, especially for SMEs, a vital sector of the Colombian economy. This module automates essential processes, including payroll, calculation of social benefits, and compliance with tax and labor regulations. Its integration with other Siigo accounting components improves financial management by reducing errors and optimizing efficiency. Moreover, as Colombia's labor and tax reforms drive the digitization of accounting processes, proficiency with such tools has become an essential skill for accounting students. This study examines how perceived usefulness and professional training influence students' intention to use this technology, providing valuable insights for designing pedagogical strategies that promote the adoption of digital solutions in accounting education.

To strengthen the proposed structural model, the relationships between the constructs are theoretically grounded in prior literature. The association between perceived ease of use and perceived usefulness is well-established in technology adoption studies, suggesting that simpler systems increase perceived value (Davis, 1989; Chatterjee et al., 2021). Perceived usefulness, in turn, has been consistently shown to positively affect the intention to use educational technologies, particularly in accounting and management contexts (Lazim et al., 2021; Assaker, 2020). Furthermore, vocational training has been identified as a critical external variable influencing both perceived relevance and intention to use digital tools in higher education (Hanh & Boonstra, 2019; Huang et al., 2005). By integrating these theoretical insights into the proposed model, this study seeks to more robustly contextualize the determinants of technology adoption in accounting education.

1.1. Background

The advent of accounting software has profoundly transformed the landscape of accounting education. Boulianne's (2014) study, for instance, examined the impact of accounting software on students' knowledge acquisition, thereby underscoring the pivotal role of this transformation. Duman et al. (2015) sought to identify the anxieties of accounting education students, offering a valuable lens for understanding students' perceptions and concerns in this domain.

Moreover, the extant literature underscores the significance of accounting information systems in academic education. For instance, Lois, Tabouratzi, and Makrygiannakis (2017) examined students' perceptions of accounting information systems courses in both accounting and other disciplines. In a survey conducted by Hung, Chang, and Lin (2015), the software literacy, behaviors, and personal characteristics of first-year accounting students were evaluated. The study offers a comprehensive overview of students' technological literacy. Wessels (2007) conducted a study analyzing the information technology education offered to accounting students in South African universities. The study highlighted the necessity to adapt educational programs to address the evolving technological demands. In a similar vein, Junger da Silva et al. (2020) explored Brazilian students' perceptions of sustainability in accounting, emphasizing the importance of incorporating ethical and sustainable aspects into accounting education.

Furthermore, Damerji and Salimi (2021) investigated the mediating effect of perceptions of usefulness on the adoption of artificial intelligence in accounting. These studies offer a comprehensive framework for understanding how accounting students interact with technology and the effects of such interactions on their willingness to adopt innovations in accounting. The selection of Siigo, along with its payroll module, as the focal point of this study is predicated on numerous substantial factors. Firstly, Siigo is widely acknowledged as one of the most prominent accounting software programs in Colombia, with a considerable market share. Secondly, the software is renowned for its efficient payroll management services, making it an optimal choice for Instituto Tecnológico Metropolitano ITM to fulfill the institution's specific requirements in this accounting domain.

Siigo's extensive experience in payroll management positions it as an ideal candidate for analyzing how students in ITM's accounting programs interact with this critical component of business accounting. By examining the payroll module in particular, it is possible to gain a more specific and detailed understanding of perceptions and usage intentions for this component of the software. This, in turn, provides a deeper understanding of students' experiences in specific areas of accounting. In conclusion, the payroll module developed by Siigo provides a pragmatic and pertinent methodology for investigating the dynamics of technology adoption in university accounting at ITM.

Fig 1 illustrates the route sent to teachers to complete the payroll preparation exercise. Teachers were provided with input data for a group of three to five employees, along with the various concepts and news items for each month of the year for each employee or user. Following the completion of payroll, teachers reviewed the payroll vouchers for each employee, the Social Security payroll voucher, the disbursement payroll voucher, and the PILA payroll voucher.

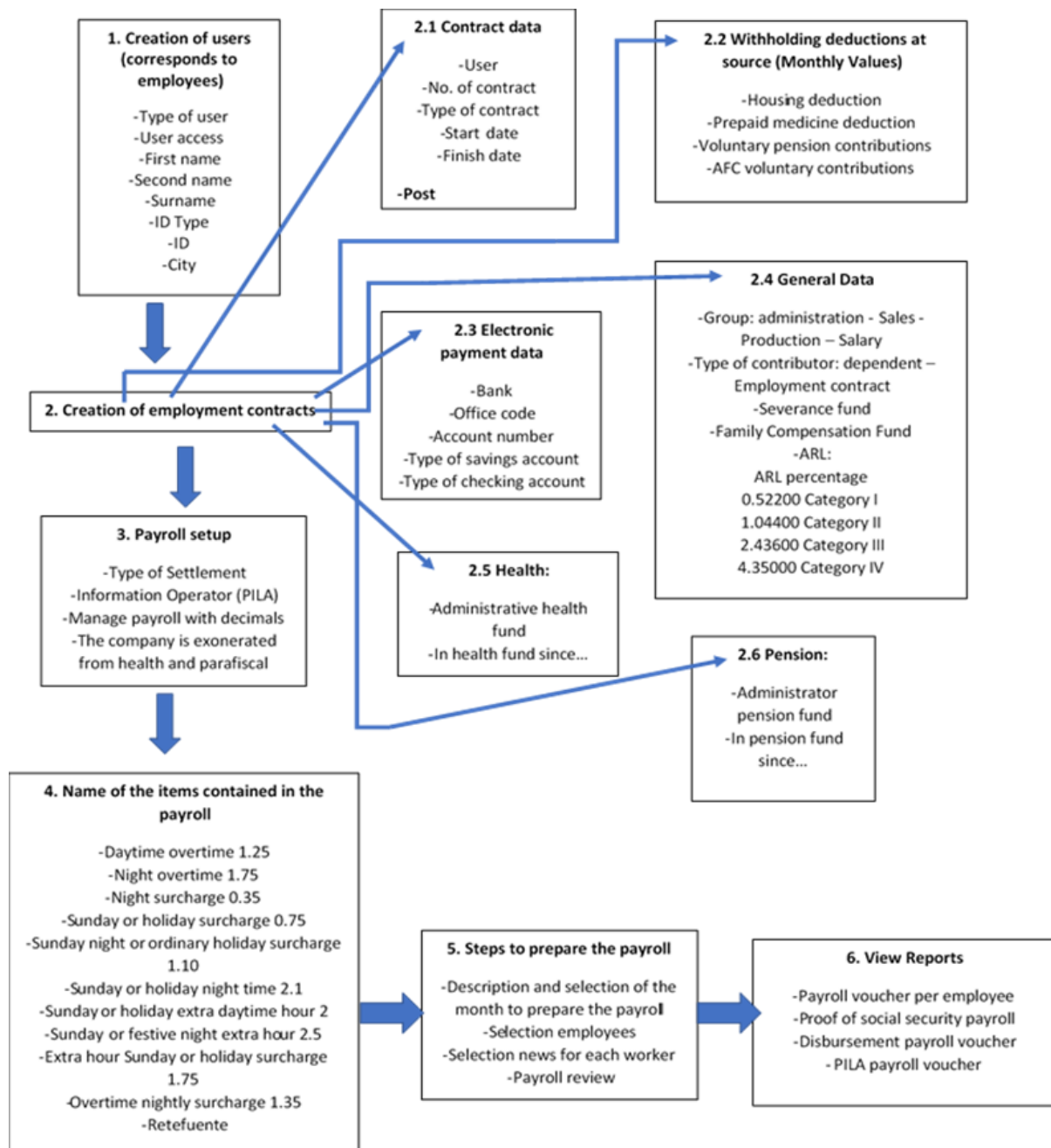


Figure 1. Diagram of the payroll process in the accounting software "SIIGO"

2. Theoretical Framework

The integration of technology into academic settings to enhance the learning process has proven to be a significant challenge for university educators. The efficacy of technology as a pedagogical tool has been demonstrated, particularly among the digital generation. A plethora of accounting software and related applications have been observed. Consequently, numerous researchers have made efforts to identify the pivotal factors that influence the propensity to adopt accounting software. Additionally, studies have sought to assess factors that hinder SMEs from reporting financial statements, underscoring the necessity of accounting software (Chrismastuti et al., 2019).

Additionally, the utilization of technology adoption models in cloud computing applications within the domain of business accounting has been examined (Le & Cao, 2020). It is therefore imperative to understand the user's perspective on accounting adoption based on these models (Fakhri et al., 2022), with particular focus on university students, who are the professionals of the

future and will play different roles in the business world. They must acquire the necessary information technology knowledge and skills to meet current labor market demands (Tam, 2013).

In light of this, articles in the literature have applied the TAM to identify the determinants of employees' acceptance of different accounting information systems (Amin et al., 2016). This model has also been used to analyze factors influencing the acceptance of blockchain financial information technology (Borhani et al., 2021). Consequently, it is deemed an appropriate model for analyzing the acceptance of accounting software among university students enrolled in accounting programs (Syafudin, 2012).

2.1. Technology Acceptance Model -TAM- and Hypothesis

The TAM is a theoretical framework grounded in the Theory of Reasoned Action (TRA), as proposed by Ajzen (1980). The TAM posits that individuals form intentions to adopt a technology or behavior based on their beliefs about the consequences of that adoption. Accordingly, the TAM proposed by Davis (1985) has emerged as a prominent framework for elucidating the decision-making process related to technology adoption, particularly in the context of software utilization (Wallace & Sheetz, 2014). The TAM model (Davis, 1989) posits that an individual's intention to use a technology is influenced by multiple factors, including their attitude towards it. This attitude, in turn, is influenced by two key factors: perceived usefulness and perceived ease of use.

In the article "Technology Acceptance Model 3 and a Research Agenda on Interventions," the author presents a combination of the TAM and its extended version (E-TAM). This integration is achieved by incorporating supplementary variables that enhance the original model's complexity and comprehensiveness. (Venkatesh & Bala, 2008).

Table 1 delineates the characteristics of the TAM and the Extended Technology Acceptance Model (E-TAM), including key elements, theoretical scope, variables employed, empirical research, and the flexibility of the two models.

Table 1. TAM and E-TAM characteristics

Element.	TAM	Extended Technology Acceptance Model (E-TAM)
Key Variable	Perceived usefulness. Perceived ease of use.	Perceived usefulness. Perceived ease of use. Additional variables, such as subjective norms, professional training, etc.
Theoretical Scope	It is based mainly on the theory of motivation and human behavior.	It integrates various theories, such as the user acceptance theory.
Flexibility	Less flexible due to its more rigid focus on the two key variables.	Greater flexibility, as it allows the incorporation of new constructs based on different contexts and technologies.
Empirical Research	Validated in various studies.	Under development, with emerging research seeking to validate and refine the extended model.

Source: Own elaboration

The TAM, a seminal framework in the field, has demonstrated its efficacy in predicting technology adoption behaviors. Specifically, the construct of perceived ease of use within the TAM has been identified as a pivotal factor in determining an individual's inclination to utilize a particular technology (García, 2023). The theory posits that perceived ease of use refers to an individual's belief in their ability to perform a specific task using a given technology. Consequently, it can be regarded as the perceived level of ease or difficulty associated with the utilization of a particular technology. For instance, accounting software (Ong, 2022). When students perceive that an information system is easy to use and under their control, they also expect the behavioral outcome to be more consistent with their expectations (Wang et al., 2023). This relationship underscores the notion that ease of use is a critical factor in students' intention to utilize accounting software. The following research hypothesis is thus proposed:

H1. Perceived ease of use positively influences university students' intention to use Siigo accounting software.

Additionally, perceived ease of use has been linked to perceived utility, indicating that the greater the perceived ease of use, the more useful it is to the user (Racero et al., 2020). Perceived ease of use encompasses concepts such as self-efficacy, perceived external control, anxiety, pleasure, and enjoyment, and recent studies have demonstrated that it is a predictor of utility (Chatterjee et al., 2021). The following research hypothesis is therefore proposed:

H2. Perceived ease of use has a positive effect on perceived usefulness of Siigo accounting software among university students.

Perceived usefulness refers to the extent to which a person believes that using an accounting information system will improve his or her job performance (Kalayou et al., 2020). It is also one of the most important and influential factors in the TAM, representing a subjective belief that using a particular technology could be beneficial. Consequently, it directly influences the intention to use (Rijanto, 2021). Therefore, in the context of this study, perceived usefulness refers to the belief that the use of accounting software will improve the academic and work performance of accounting students (Assaker, 2020). Accordingly, the following research hypothesis is proposed:

H3. Perceived usefulness positively influences university students' intention to use Siigo accounting software.

Vocational training enables professional students to become skilled and/or educated workers with a good and stable income, which in turn allows them to enjoy a better life (Hanh & Boonstra, 2019). As Huang et al. (2005) put it, vocational training refers to any training programme designed for a non-specific group of the public. In this manner, it is integrated with the TAM to investigate the acceptance of e-learning technologies and the usefulness of the content. In this context, the following hypotheses are proposed:

H4. Vocational training positively influences university students' intention to use Siigo accounting software.

H5. Vocational training positively influences university students' perceived usefulness of using Siigo accounting software.

A model of the adoption of Siigo accounting software for electronic invoicing by accounting students is proposed, based on the most influential variables of the TAM: perceived ease of use, perceived usefulness, and intention to use. This model also includes the external variable of vocational training.

3. Methodology

For several years, the Metropolitan Technological Institute (ITM) in Medellín has had an agreement with Siigo, a software programme designed to disseminate academic content. The lists of enrolled students, along with the names of the instructors responsible for teaching Financial Accounting, are transmitted to the cloud via the provided link.

To access Siigo, please refer to the following link: <https://academico.siigo.com/ISIIGO/Login.aspx?ReturnUrl=%2fISIIGO%2fDefault.aspx>. Please log in with the email address associated with your institution, which should contain the letters "ITM," and use the same password as all other students and teachers. Fig 1 delineates the criteria for developing the "payroll" exercise in Siigo, which can be utilized in both the classroom and at home.

At the commencement of the 2023-2024 academic year, a survey was conducted to gather data for this study. A list of students who participated in the study was obtained by searching the institution's website and visiting each room. The list was then filtered to identify students who had completed the Siigo "Payroll" exercise and passed the "Accounting of Financing Sources" subject in the Public Accounting Program and the Technology in Cost and Budget Analysis Program during the 2022-1 and 2022-2 semesters. Subsequently, the students were scheduled for physical surveys to ensure the accuracy of their responses.

The present study operationalizes vocational training as a key variable influencing students' intention to use accounting software. However, further clarification is needed regarding the operationalization of this variable. Vocational training was assessed using survey items designed to capture students' exposure to practical accounting experiences and training programs, as well as their perceived preparedness for professional tasks. These items evaluated students' familiarity with accounting software applications, hands-on learning experiences, and institutional support in developing technical skills. Future studies could refine this measurement by incorporating additional indicators, such as prior work experience, industry certifications, or internship participation, to provide a more comprehensive understanding of vocational training's role in technology adoption.

In this study, the PLS-SEM method was selected for its ability to analyze models with intricate structures and modest sample sizes, making it especially well-suited to research in nascent contexts (J. F. Hair et al., 2019). In contrast to CB-SEM, which imposes stricter assumptions about data normality and is typically more suitable for confirmatory tests with large samples, PLS-SEM enables the evaluation of measurement and structural models more flexibly, thereby optimizing the explained variance of dependent constructs (Sarstedt et al., 2020). Furthermore, this approach is widely used in technology adoption studies because it allows the modeling of formative and reflexive relationships within the same analytical structure (Ringle et al., 2022).

Regarding ethical considerations, all participants were informed about the voluntary nature of their participation and the confidentiality of their responses. The study adhered to ethical research principles, ensuring that no personal identifiers were collected and that data were used exclusively for academic purposes. Participants provided informed consent before completing the survey, and institutional approval (CIES2022-045) was obtained for the study. Future research could further enhance transparency by detailing the specific ethical protocols followed, including data storage security and anonymization procedures.

The research was conducted with the utmost honesty and objectivity to ensure that the data accurately reflect the reality of the study. To validate the questionnaire, questions previously validated by other researchers in the field of education were used, specifically those pertaining to ICT and the "flipped classroom" approach (Gaviria Rodriguez et al., 2019). The authors (Gaviria et al.,

2022) created new questions for this project's specific needs, and the instrument was validated using interactive learning objects and the researchers' experience in the field of study.

The software offers a comprehensive range of functions, as detailed below

- The software offers a range of functions, including:
- Electronic invoice creation
- Event registration in the electronic supplier invoice
- Creation of support documents
- Registration of purchases or expenses
- Creation of accounting receipts
- Creation of cash receipts
- Creation of payment vouchers
- Creation of third parties
- Creation of products or services
- Business transactions
- Electronic payroll

Furthermore, the software provides access to a series of training videos, available for open viewing.

This study is considered primary because it relies on original data directly collected by the researchers. The data were obtained through surveys administered to accounting students after their experience with the Siigo software in an educational context. The researchers obtained the data directly from the study participants, rather than deriving them from secondary sources or analyzing existing data. This primary study provides a contemporaneous and direct insight into accounting students' intention to use Siigo accounting software within a specific educational context.

The study employs a quantitative, explanatory correlational approach to measure the theoretical relationships posited by the study model. The study examined accounting students' intention to use a payroll module in an accounting software program. The study identifies the relevant variables to measure factors such as vocational training, perceived usefulness, and ease of use.

A survey of 131 accounting students was conducted after they had used the Siigo platform as a class activity. The sampling method used was non-probabilistic convenience sampling, based on the accessibility and availability of students who had completed the corresponding academic exercise. The results of the survey indicated that 53% of respondents were in the 19 to 25 age range, while 40% were between 26 and 36. The survey also revealed that 69% of respondents identified as female, while 31% identified as male. The majority of students (49%) were in their fifth semester at the time of the survey, followed by those in their sixth (30%) and seventh (14%) semesters. The questionnaire is presented in Table 2, which lists the model's factors and indicators. This section was measured using a five-point Likert scale: The respondents were asked to indicate their level of agreement with the statements on a five-point Likert scale, with the following options: 1. Strongly disagree, Disagree, Neither agree nor disagree, Agree, and Strongly agree.

All theoretical implications were addressed by an informed consent form that explained that participation was voluntary, that there was no fee or payment for participation in the study, and that responses would be used for research purposes only.

Table 2. Model Variables and Indicators

Factor	Item	Indicator
Easy to Use	FU1	It was easy to access the "Siigo" software
	FU2	The "Siigo" software in the payroll module is easy to use.
	FU3	It is necessary to have basic knowledge of ICT (Information and Communication Technologies) to interact with the "Siigo" software in the payroll module.
	FU4	I encountered some difficulties preparing the payroll in the "Siigo" software.
Perceived Utility	AU1	The use of Siigo software in the payroll module makes the content easier to understand.
	AU2	He finds the process of learning how to use the Siigo software to address his accounting and cost topics easy.
	AU3	The Siigo software brought into the classroom allowed him to interact with his classmates more dynamically.
	AU4	Think that the "Siigo" software in the payroll module has a relationship between the theory and its application in solving examples (exercises).
Vocational Training	AFP1	Do you think teachers should make more use of software in the classroom for their professional development?
	AFP2	He feels that his colleagues value these practices in the software as useful educational tools in his training.
	AFP3	The ever-changing environment affects your use of accounting software in your professional development.
Intent of Use	IU1	In the near future, I would be in favor of using the "Siigo" software, with its various administrative and accounting modules, to improve your training process.
	IU2	You intend to use Siigo software to improve your learning processes.
	IU3	Do you think you can incorporate the Siigo" software into your study and training techniques for accounting and costing subjects?

Source: Own elaboration

4. Results

The PLS-SEM method was employed to analyze the model using SmartPLS 4 statistical software (Ringle et al., 2022). The PLS-SEM method is a multivariate analysis approach frequently utilized in social science research to estimate models with structural relationships between observed and latent variables (Sarstedt et al., 2020). The extant literature has identified a two-stage approach: the measurement model and the structural model. In the initial stage, the construct validity and reliability are assessed. Subsequently, in the second stage, the trajectory coefficient is estimated from the

background construction to the structural model (Sarstedt et al., 2019). Finally, the aforementioned stages are evaluated.

4.1. Measurement model

As defined by Carlson and Herdman (2012), convergent validity is the extent to which two measures capture a common construct. Consequently, convergent validity does not directly address the construct validity of each measure; rather, it reflects the extent to which two measures capture the same information. In this manner, the coefficients of the question statements with their latent variable are designated as factor loads or loads, while the coefficients of the question statements with the other latent variables are referred to as crossloads (Amora, 2021).

To ensure that each indicator (or question) corresponds to the latent variable and not to the others, cross-loadings are reported, with each indicator expected to exceed 0.7 (Kock, 2017). In this exercise, items that did not meet the specified criteria were eliminated, including FU3 and FU4 from the latent variable Ease of Use, AU3 from the latent variable Perceived Usefulness, and AFP3 from the variable Professional Training. Following a thorough examination, it was determined that no items were to be excluded from the intention to use factor. The results are presented in Table 3 and are consistent with the extant literature on the subject. Furthermore, the study notes the exclusion of specific questionnaire items (e.g., FU3, FU4) because they failed to meet the established validity thresholds. Nevertheless, the ramifications of these exclusions for the model's overall validity merit deliberation. The rationale for removing these items was their low factor loadings, which could introduce measurement inconsistencies. While the exclusion of these items improved construct reliability, it is crucial to acknowledge that it may also have slightly altered the conceptual coverage of the affected variables. Future research could explore alternative methods to refine these items or develop supplementary indicators to ensure robust measurement.

Table 3. Cross Loads

	Easy to Use	Perceived Utility	Vocational Training	Intent of Use
FU1	0.825	0.339	0.190	0.310
FU2	0.912	0.551	0.146	0.299
AU1	0.339	0.803	0.245	0.413
AU2	0.564	0.868	0.314	0.461
AU4	0.374	0.821	0.215	0.381
AFP1	0.133	0.240	0.841	0.470
AFP2	0.174	0.275	0.771	0.356
IU1	0.250	0.366	0.477	0.840
IU2	0.204	0.402	0.466	0.845
IU3	0.411	0.497	0.349	0.815

Source: Author's work based on SmartPLS 4. Note: $CF > 0.7$

The factor loadings of each indicator are then presented in Table 4. The variance inflation factor (VIF) values, used to assess the collinearity among the observed variables, are also reported. The literature suggests that VIF values equal to or greater than 5 may indicate collinearity problems.

However, it is recommended that VIF values be close to 3 or lower (J. F. Hair et al., 2019). In this case, the criterion is met. With regard to the average variance extracted (AVE), the literature recommends a value greater than 0.5 as optimal for indicating convergent validity (Sarstedt et al., 2019).

Table 4. Convergent validity and reliability of the model

Construct	Item	Factor Load	VIF	CR	AVE
Easy to Use	FU1	0.825	1.370	0.861	0.756
	FU2	0.912	1.370		
Perceived Utility	AU1	0.803	1.571	0.870	0.691
	AU2	0.868	1.601		
	AU4	0.821	1.672		
Vocational Training	AFP1	0.841	1.101	0.788	0.651
	AFP2	0.771	1.101		
Intent of Use	IU1	0.840	1.697	0.872	0.695
	IU2	0.845	1.714		
	IU3	0.815	1.501		

Source: Author's elaboration based on SmartPLS 4. Note: $CF > 0.7$; $VIF < 3$; $CR > 0.7$; $AVE > 0.5$.

The reliability of a model is typically assessed using composite reliability (CR), rather than Cronbach's alpha, which is the traditional measure of internal consistency. This is because CR accounts for the varying weights of the indicators, whereas Cronbach's alpha treats them equally. This recommendation is made by renowned authors such as Hair Jr. et al. (2017). According to researchers, CR values of 0.6 to 0.7 are deemed acceptable in exploratory research, while values of 0.7 to 0.9 are considered satisfactory in more advanced research (J. F. Hair et al., 2011). This aligns with the established reliability criteria.

The next step is to assess the discriminant validity of the model presented in Table 5. According to Rönkkö and Cho (2022), two measures that are intended to measure different latent variables have discriminant validity if the absolute value of the correlation between them, after correcting for measurement error, is sufficiently low for a researcher to conclude that the measures measure different latent variables. In this case, the heterotraitmonotrait (HTMT) criterion is employed because this measure has been demonstrated to exhibit superior performance, enabling the achievement of higher specificity and sensitivity rates. The researchers posit that HTMT values approaching 1 indicate a lack of discriminant validity. Consequently, a threshold value of 0.85 or 0.90 is proposed (Hamid et al., 2017). Consequently, the HTMT criterion has been met.

Table 5. Discriminant validity of the model

	Perceived Utility	Easy to Use	Vocational Training	Intent of Use
Perceived Utility	...			
Easy to Use	0.675	...		
Vocational Training	0.518	0.346	...	
Intent of Use	0.643	0.477	0.849	...

Source: Author's work based on SmartPLS 4. Note: $HTMT < 0.85$.

4.2. Structural Model

At this juncture, the structural model's relationships are evaluated using the bootstrap method. The path coefficient, T-value, and p-value are employed for this purpose. In the literature, the p-value is set at <0.05 (52). The T-ratio test is a variation of the p-value test, in which the T-ratio corresponds to a comparison against a threshold of >1.96. Conversely, the probability of the path coefficient β is found to be significant at a level >0.05 (i.e. 1-95%) (Kock, 2016). The results are shown in Table 6, where the majority of the proposed relationships are significant.

Table 6. Hypothesis Contrast

Hypothesis	Path Value	T Value	P Value	Acceptance
Easy to Use → Intent of Use	0.099	0.987	0.324	No
Easy to Use → Perceived Utility	0.485	6.617	0.000	Yes
Perceived Utility → Intent of Use	0.330	3.072	0.002	Yes
Vocational Training → Perceived Utility	0.225	2.694	0.007	Yes
Vocational Training → Intent of Use	0.393	4.530	0.000	Yes

Source: Author's calculations based on SmartPLS 4. Note: Path > 0.005; T-statistic > 1.96; p-value < 0.05.

The most notable relationships are those that occur from ease of use to perceived usefulness and from vocational training to intention to use. The evaluation of the structural model is strengthened by predictive analyses using the coefficient of determination (R^2), the redundancy measure with cross-validation (Q^2), and the effect size (f^2). R^2 is the proportion of total variance explained, which is why it is considered one of the most widely used predictive measures. It has been posited that the research context determines which value or level is most relevant (J. Hair et al., 2017). While this value ranges from 0 to 1, higher values indicate greater explanatory power. The endogenous variables perceived utility and intention to use have values of 0.327 and 0.404, respectively. Consequently, the level of predictive power is moderate (Ghasemy et al., 2020). The results can be visualized in Fig 2.

About predictive crossvalidation (Q^2), the obtained values indicate an average predictive power for the model constructs, thereby reinforcing the explanatory capacity of the adopted theoretical framework. In accordance with the methodological recommendations, both composite reliability (CR) and Cronbach's alpha are incorporated to evaluate the internal consistency of the constructs, thereby ensuring a more robust analysis of the model's reliability. While CR allows for more precise estimation by accounting for the differential weights of the items, Cronbach's alpha remains a relevant indicator for assessing the homogeneity of the scales used in the research (Hair Jr et al., 2017).

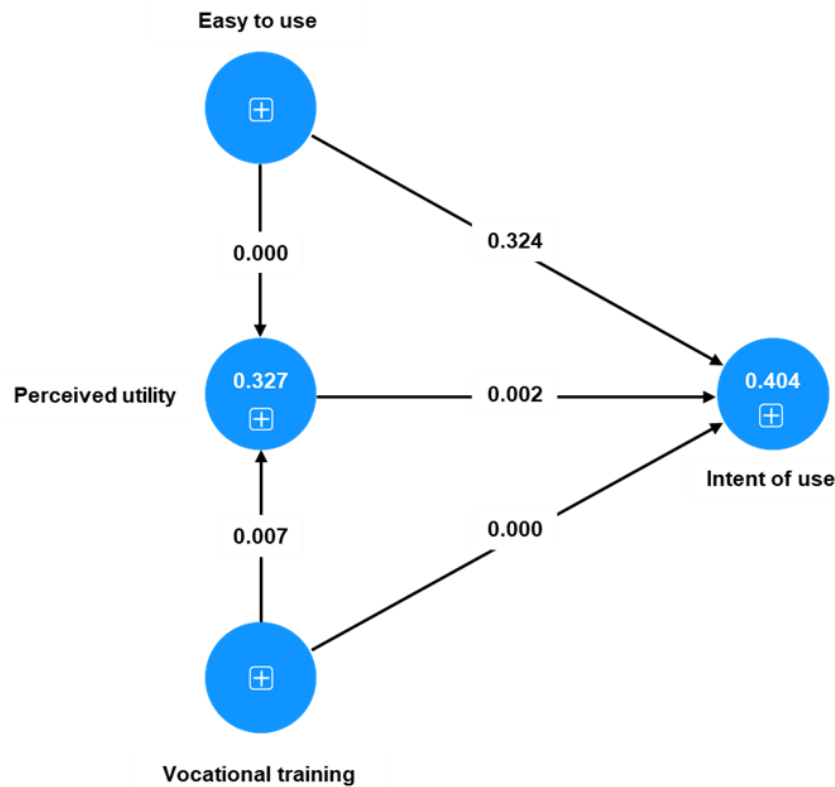


Figure 2. Path Coefficients and R² Predictive Value

The measure f^2 reports the ranking of predictor constructs by relevance and is complemented by the path coefficient β . As a general rule established in the literature, values greater than 0.02 are considered small, values of 0.15 are considered medium, and values greater than 0.35 are considered large (J. F. Hair et al., 2019). The results indicate that the relationships between ease of use and perceived usefulness, as well as vocational training and intention to use, are of medium size. Conversely, the relationship between ease of use and intention to use is small. Finally, Q^2 is measured, which combines aspects of out-of-sample prediction and in-sample explanatory power. As a general guideline, Q^2 values for endogenous variables should be greater than 0 to indicate the structural model's predictive accuracy. Some researchers have proposed that values greater than 0 indicate low relevance, while values of 0.25 and 0.5 indicate medium and high relevance, respectively (J. F. Hair et al., 2019). Consequently, the median relevance values for the two endogenous variables of the model are as follows: perceived usefulness (0.290) and intention to use (0.282).

5. Discussion

5.1. Impact of Accounting Software on Knowledge Acquisition

A review of previous studies on the use of accounting software in university education reveals that its impact on university students' acquisition of knowledge in this field has been examined. The findings of Boulianne (2014) suggest that the use of software can be a highly advantageous approach to the professional training of students. The integration of manual methods with experimentation through accounting software facilitates students' acquisition of a more robust understanding of the accounting cycle. In this case, various aspects of computerized accounting were explored using Microsoft Business Solutions Great Plains software. The students were required to demonstrate proficiency in a range of competencies, including recording accounting transactions, producing annual financial statements, installing software, making journal adjustments, generating financial reports, and preparing balance sheets. In this manner, the learning process is enhanced as students employ both manual and computer-based information systems at different stages (Biduri et al., 2021; Stainbank et al., 2023).

The findings of this study contribute to the broader discourse on technology adoption in education by reinforcing key constructs of the TAM and highlighting specific contextual factors related to vocational training in an emerging economy. Consistent with prior research (Lazim et al., 2021; Syafrudin, 2012), perceived usefulness emerged as a significant predictor of students' intention to utilize accounting software, thereby reinforcing the notion that students are more inclined to adopt technological tools when they perceive a direct benefit to their academic and professional development. However, in contrast to the findings of previous studies (Davis, 1989), which attributed a substantial role to perceived ease of use, this study observed a negligible effect for ease of use. This suggests that students enrolled in accounting programs may place greater value on the software's practical benefits than on its usability. This discrepancy prompts further investigation into the role of prior exposure to technology and disciplinary training in moderating perceptions of ease of use.

5.2. Student Perceptions and Employability Benefits

Students have positively evaluated aspects related to the use of accounting software, indicating that the inclusion of a computer-based accounting curriculum is appropriate, as it contributes to the academic program's improvement. This is beneficial for students as it allows them to develop the skills necessary for industry and commerce. Consequently, if this module is implemented correctly, it will increase the likelihood of employability and self-sufficiency upon completion of the accounting program, in line with the findings of Machera and Machera (Machera & Machera, 2017), who utilized various accounting software modules in their study. Such modules include QuickBooks, which offers a variety of features, including the ability to create a chart of accounts, track accounts payable and receivable, generate profit and loss statements, balance sheets, and cash flow management reports. Additionally, it provides payroll software for processing employee compensation. Similarly, Sage Pastel Accounting is referenced, which provides an additional payroll module. However, the specific modules employed in the study are not delineated.

5.3. Factors Influencing the Use of Accounting Software

In accordance with Syafrudin's (2012b) study, this research investigates factors that may influence the use of accounting software among accounting students. Consistent with prior research, the study's findings indicate that perceived ease of use is a pivotal factor in shaping students' attitudes toward adopting such tools. This ease directly impacts their propensity to incorporate technology into their learning processes. When accounting software is perceived as intuitive and user-friendly, students are more likely to explore its features and functionalities, leading to increased engagement and efficiency in financial and accounting tasks.

Furthermore, perceived usefulness has been identified as a pivotal factor in the adoption of accounting software. The belief that the software will enhance academic and professional performance fosters a stronger inclination to adopt it as a fundamental component of training (Lazim et al., 2021). This perception is reinforced when the software offers practical applications, such as preparing financial statements, automating payroll processing, and improving overall financial management skills. Furthermore, external factors, including institutional support, the availability of training resources, and prior exposure to analogous technologies, have been shown to influence students' adoption of accounting software.

These insights indicate that educational institutions should prioritize enhancing ease of use and perceived benefits by integrating user-friendly software into accounting curricula, providing adequate training, and demonstrating real-world applications that reinforce the value of these technological tools.

5.4. Relevance of This Study in the Accounting Science Context

The present study is situated within the context of three previous investigations: Machera & Machera (2017), Syafrudin (2012b), and Lazim et al. (2021). These studies are also relevant to this discussion. These studies illustrate that the use of accounting software is becoming increasingly pertinent in the field of accounting science. Despite the passage of time and advances in technology, teaching, and professional practice, the use and acceptance of accounting software remain fundamental to the subject's curriculum. This illustrates the significance of perceived usefulness in influencing students' use of software and highlights the extent to which students believe that using accounting software would enhance their job performance. This aligns with the findings of Hassan et al. (2021), who suggest that users are more likely to consider an accounting system perceived as useful rather than easy to use.

5.6. Theoretical Implications of the Study

As previously noted in studies of this nature, there is a paucity of research on university students' intention to use accounting software. This study offers a perspective on university students in an emerging economy, corroborating the findings of other scholars on this topic and underscoring the importance of using this tool in accounting programs to equip students with the skills required for the world of work.

With regard to the theoretical implications of the study, the use of the TAM to measure the intention to use accounting software is supported, given that it has been employed in a limited number of studies of this type. In the context of the study, the results demonstrate that students enrolled in accounting science programs at the ITM in Medellín are open to using the accounting software Siigo in their academic training. This study identifies the determinants of intention to use, helping to understand the importance of vocational training and the perceived usefulness of the software in students' acceptance of this technology.

5.7. Practical Implications and Recommendations

From a pragmatic standpoint, the findings of this study are tremendously advantageous for educators and institutional leaders. The integration of accounting software into curricula should be prioritized to equip students with industry-relevant skills and hands-on experience in widely used digital tools such as Siigo. Achieving this objective can be facilitated through mandatory training sessions, collaboration with industry leaders, and the incorporation of real-world case studies that emulate professional accounting tasks. Furthermore, faculty training programs should be adapted to enhance instructors' ability to effectively integrate technology into their teaching strategies.

The implementation of the proposed learning methodology—supported by PLS SEM and SmartPLS 4 software—would create an educational environment better aligned with the technological demands of the accounting profession. This approach would enhance instructional quality and facilitate a smoother transition from education to employment, ultimately giving graduates a competitive advantage in the job market.

Beyond the benefits accruing to students, the early adoption of accounting platforms also supports institutional innovation, thereby strengthening universities' reputations and ensuring that accounting professionals are trained to navigate the rapidly evolving business environment. Future studies should assess the long-term viability of this methodology, particularly in Latin America and other emerging economies, where technological infrastructure and digital literacy levels may vary. By comparing results across different regions, we can better understand the generalizability of these findings and improve our strategies for technology adoption in higher education.

Additionally, to enhance students' training in the use of Siigo, higher education institutions are recommended to incorporate progressive learning modules that align with students' academic levels. These modules could include hands-on workshops, guided exercises with real-life accounting cases, and optional certification programs endorsed by the software provider. Such initiatives would strengthen students' digital competencies and prepare them more effectively for professional accounting environments.

Regarding the implementation of the software in academic contexts, institutions should ensure stable access to Siigo, provide ongoing technical support, and facilitate faculty training to improve instructional integration. Moreover, establishing long-term partnerships with Siigo could allow for academic licenses, updates, and support services to be tailored to educational needs, ensuring that students are trained using the most current tools aligned with industry practices.

5.8. Study Limitations and Future Research Directions

It is important to note the limitations of this study, which was conducted over a single academic period. Therefore, it would be beneficial to follow up with these students in the future to assess the continued use of this technology. This would necessitate conducting a longitudinal study in the future. Furthermore, this academic exercise was conducted primarily with students in their fifth, sixth, and seventh semesters. Therefore, it would be beneficial to apply the software to students in other semesters to facilitate a comparative analysis. Additionally, this study is limited to students enrolled in ITM Accounting Science programs. It would be valuable to extend this study to other higher education institutions and universities in the city and across the country.

A further potential limitation of this study is the coding of questions FU3 and FU4 in the survey. It is possible that the coding was not sufficiently clear, which may have led to misinterpretation by respondents. For instance, a respondent who found Siigo to be an intuitive and user-friendly platform may have interpreted question FU4 differently from the intended meaning and provided inconsistent responses. Similarly, question FU3, which asks whether fundamental knowledge is necessary to interact with Siigo, may have been interpreted differently by respondents, potentially influencing the consistency of responses. These potential coding ambiguities may have affected the accuracy of the results and should be considered when interpreting them.

A primary constraint of this study is the modest sample size of 131 accounting students. While this sample provides valuable insights into students' perceptions of accounting software, it may not fully capture the diversity of experiences and attitudes present in larger student populations. To enhance the robustness and reliability of the findings, future research should consider expanding the sample size to enable more comprehensive statistical analyses and greater generalizability.

Furthermore, the present study focuses exclusively on students from Medellín, Colombia, which may limit the applicability of the results to other educational contexts. While Medellín stands as a significant academic hub within an emerging economy, it is crucial to recognize that factors such as institutional policies, technological infrastructure, and cultural attitudes toward technology adoption can vary significantly across different regions and countries. Consequently, subsequent studies should aim to explore the generalizability of these findings to other Latin American countries or emerging economies. This would facilitate a more comprehensive understanding of the factors influencing the adoption of accounting software in diverse educational and economic environments.

6. Conclusion

The integration of the TAM and its derivatives offers a holistic approach to comprehending the integrity surrounding the utilization of Siigo software for electronic payroll management as a component of the educational curriculum in the domain of Funding Accounting within a higher education institution. This integration underscores specific contextual factors associated with the

acceptance and utilization of technologies, which have become foundational elements of education and play a pivotal role in vocational training, particularly in emerging economies.

The integration of accounting information systems into accounting education has become increasingly prevalent, owing to their capacity to strengthen students' professional competencies. This study analyzes the perception of accounting and finance students at ITM in Medellín regarding their intention to use Siigo software for electronic payroll management as part of their learning process.

The findings confirm the relevance of the TAM factors in understanding technology adoption among students. The analysis revealed that the most significant factor influencing students' intention to use the software was perceived usefulness, followed closely by the impact of vocational training as an external variable. The results suggest that students value how accounting software facilitates their work and expands their knowledge in areas such as electronic payroll and cloud computing technology. This study makes a significant contribution to the scant research on accounting software adoption in emerging economies by providing empirical evidence on the applicability of TAM in this context and underscoring the necessity to incorporate such tools into academic curricula.

Acknowledging the study's limitations, future research should prioritize longitudinal studies to assess students' sustained usage of accounting software over time. Furthermore, qualitative approaches, such as interviews with students and instructors, could offer deeper insights into barriers and facilitators affecting software adoption, uncovering aspects that quantitative models may not fully capture.

Furthermore, expanding the TAM in this context could offer additional insights. Incorporating external factors such as institutional support, peer influence, and prior technological experience into future studies may provide further insights into students' adoption behaviors. A comprehensive model could yield actionable recommendations for educators and policymakers aiming to enhance the integration of digital tools in accounting education.

In addition, future research could explore how qualitative methods, such as in-depth interviews and focus groups with students and instructors, can provide nuanced insights into the barriers and facilitators of software adoption. Understanding students' subjective experiences, institutional constraints, and pedagogical challenges could complement quantitative findings and provide a more holistic perspective on the integration of digital accounting tools in education. Examining external variables beyond the core TAM framework could enhance the model's explanatory power in this context. Factors such as institutional support, peer influence, and prior exposure to similar technologies may significantly influence student adoption behavior. Investigating these elements through mixed methods approaches could provide valuable recommendations for universities and policymakers to promote a more seamless and effective implementation of accounting information systems in academic curricula.

Declarations

Conflict of Interest. The authors declare no conflicts of interest.

Author Contributions. The contributions of the authors to this work are as follows: A. V-A., D. Y. G-R., J. A. J-G., J. G. A. A., J. V., E. C. C., and S. C-A. conceptualized and designed the study. D. Y. G-R., J. G. A. A., and E. C. C. performed data collection. A. V-A., J. A. J-G., and J. V. conducted the analysis. S. C-A. and A. V-A. contributed to writing the manuscript. All authors reviewed and approved the final version of the manuscript.

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